



European Monitoring Centre
for Drugs and Drug Addiction

ANNUAL ACCOUNTS

FOR 2003

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PREAMBLE

Pursuant to Articles 76 to 83 of the new Financial Regulation of the EMCDDA (European Monitoring Centre for Drugs and Drug Addiction) adopted by the Management Board at its meeting held on 15-17 January 2003, the annual accounts shall comprise:

The report on budgetary and financial management

- I. Introduction
- II. Implementation of the budget
- III. Conclusion

The reports on implementation of the budget;

The financial statements



REPORT ON BUDGETARY AND FINANCIAL MANAGEMENT FOR 2003

I. Introduction

A. Legal framework – New financial regulation

This report on budgetary and financial management has been prepared in accordance with Article 76 of the new Financial Regulation of the EMCDDA adopted by the Management Board at its meeting held on 15-17 January 2003.

B. Management information systems

The budget accounts are maintained by the SI2 system.

The general accounts are maintained by the BOB system, which has a direct interface with SI2.

The various budgetary and financial reports are produced using the Business Object system.

This totally integrated system, which is now fully operational, should, firstly, increase productivity and reliability and, secondly, facilitate production of the reports, statistics and alerts that should render budgetary and financial management more efficient.

C. Nomenclature of appropriations

The nomenclature of appropriations is as follows:

- C1: Current appropriations
- C2: Appropriations non-automatically carried over
- C4: Current appropriations for re-use
- C5: Appropriations for re-use carried over and lapsing in the current year
- C8: Appropriations automatically carried over
- R0: Assigned revenue

D. Management of appropriations

In the course of 2003, budgetary management by the EMCDDA reflected the implementation of the partially decentralised system adopted by the Centre in accordance with the new Financial Regulation, which came into force in January 2003, and the system of management by programme/project instituted to apply the principles of activity-based management (ABM).

In this approach, the operational and financial decisions required to implement the work programme and budget of the EMCDDA, which were previously taken centrally by the Director and the Head of administrative services, were decentralised to the Coordinators of the various programmes, who will henceforth be the delegated authorising officers responsible for the management of the appropriations earmarked for the implementation of these programmes, within the limits laid down by the annual work programme and budget of the EMCDDA.

At central level, the administrative and internal coordination services coordinate the planning and monitoring/reporting of financial management operations and provide the assistance and support required at decentralised level for the conduct of those operations, including the *ex-ante* verification function, in accordance with the Financial Regulation in force and the internal procedures adopted by the authorising officer of the EMCDDA.

The establishment of local lines in the budgetary structure of the EMCDDA's SI2 system has made it possible to reflect within the system the programme/project-based organisation and management adopted by the EMCDDA, both in terms of the allocation of budgetary appropriations and in terms of the imputation of transactions.

In addition, with a view to enhancing the monitoring of the financial execution of contracts concluded by the EMCDDA, a contractual database was set up in June 2003.

Finally, the EMCDDA continued the process of 'internalisation' of its working capacity by recourse to the principle of converting appropriations into internal posts, mainly in the scientific field, which results in a reduction in appropriations for external research contracts and a lessening of the risks associated with such operations.

E. *Ex-Ante* verification

Following the entry into force of the new Financial Regulation, *ex-ante* controls of budget implementation operations carried out by the European Commission's financial controller have been abolished. In accordance with the rules in force, the Authorising Officer of the EMCDDA has put in place an arrangement for the *ex ante* verification of these operations, in the context of the internal management and control procedures he has adopted in line, *mutatis mutandis*, with the internal control standards laid down by the European Commission for its own departments.

F. Value-added tax

With the adoption of the new Financial Regulation in January 2003, VAT paid is now recorded outside the budget, essentially because of the specific requirements of Portuguese legislation relating to this area.

II. Implementation of the budget

A. Revenue

Revenue entered in the 2003 budget and actual revenue are shown in the table below:

	2003 – Revenue entered in the budget	2003 – Actual revenue
European Commission subsidy	9,300,000.00	9,300,000.00
Other subsidies: (E.R)		655.00
Norway participation	420,750.00	420,750.00
Phare 02-047-654		334,000.00
Phare 00-275	500,000.00	
Miscellaneous revenue		66,756.64
Subtotal	920,750.00	822,161.64
Total	10,220,750.00	10,122,161.64

Miscellaneous revenue breaks down as follows:

Bank interest – EU subsidy	44,966.83
Bank interest – Phare 02-047-654 subsidy	
	1,125.43
Bank interest – Phare 00-275	20,664.38
Total	66,756.64

***The balance of EUR 465 958.44 corresponds to the carrying forward of Project PHA 00-275 which was settled on 19/12/2003.**

B. Expenditure

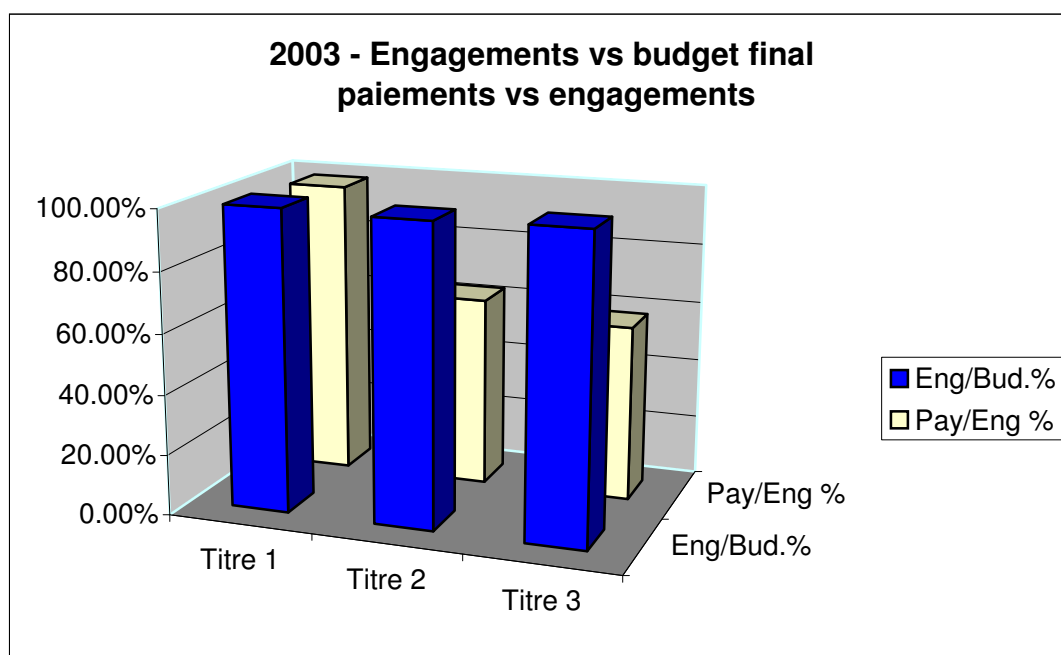
1. Current appropriations (C1)

1.1. General

Analysis of the data relating to budget implementation in 2003 shows an overall rate of execution in commitments very close to 100% of the available budget (99.78%, i.e. an increase of 2% over 2002).

In this context, the rate of execution in payments works out at 80.49% of appropriations committed, showing a slight drop in relation to 2002 (-4.35, amounting to around EUR 70 000), which was due mainly to the delay in executing the appropriations earmarked for the co-financing of REITOX national focal points caused by the reservation placed by the Community Budgetary Authority on the portion of the 2003 Community subsidy set aside for this funding.

	2003					2002		2003 vs 2002	
	Budget final	Engagé	Payé	Eng/Bud.%	Pay/Eng %	Eng/Bud.%	Pay/Eng %	Eng/Bud.%	Pay/Eng %
Titre 1	5,300,072	5,287,096	5,189,191	99.76%	98.15%	100.00%	98.31%	-0.24%	-0.17%
Titre 2	888,620	880,088	555,386	99.04%	63.11%	90.35%	58.87%	8.69%	4.23%
Titre 3	3,532,058	3,531,858	2,057,191	99.99%	58.25%	96.83%	72.18%	3.16%	-13.93%
Total	9,720,750	9,699,042	7,801,768	99.78%	80.44%	97.74%	84.84%	2.03%	-4.40%



1.2 Analysis by type of expenditure

Title 1: Expenditure relating to persons working for the EMCDDA

- ☑ Commitments were in line with the available budget, of which they accounted for over 99%. The rate of execution in payments works out at 98% of appropriations committed.
- ☑ It may be noted that rates of execution were significantly above those for 2002.

Title 2: Expenditure for support activities

- ☑ Commitments were in line with the available budget, of which they accounted for over 99%. The rate of execution in payments works out at 63.70% of appropriations committed.
- ☑ It may be noted that rates of execution increased over those in 2002, in respect of both commitments (+ 8.69%) and payments (+ 4.83%).

Title 3: Expenditure for operational activities and projects

- ☑ Commitments were in line with the available budget, of which they accounted for virtually 100%. The rate of execution in payments works out at 58.25% of appropriations committed.
- ☑ An increase in the rate of execution in commitments (+ 3.16%) over 2002 is to be observed.
- ☑ On the other hand, the rate of execution in payments shows a reduction (-13.93%). In this context, a more detailed analysis shows that the rate of execution in payments relating to the co-financing of REITOX activities in 2003 is lowest (40.6%), compared with those of the other budget lines under Title 3, while it has a relatively high incidence on the fall recorded in payments relating to this Title. This situation was caused by the following factors:
 - The existence up to the end of April 2003 of a reservation placed by the Community Budgetary Authority on the portion of the Community subsidy earmarked for the co-financing of national focal points by the EMCDDA in 2003. This gave rise to a delay in the use of these appropriations, which could only be committed from May 2003
 - The application of a new model subsidy agreement to govern this co-financing, in accordance with the terms of the new Financial Regulation which came into force in January 2003.
 - The fact that several national focal points did not request the payment of interim instalments of the co-financing, as provided under the subsidy agreements, preferring to claim payment of the whole amount of the co-financing at the end of the term of the subsidy agreement.
- ☑ A further aspect to be noted is the positive trend in other types of expenditure, in particular "Publishing" (+27.9%) and "Statutory meetings" (+16.9%), where work to improve payment procedures made possible a significant increase in the rate of execution in relation to 2002.

Title 3: Expenditure linked to operational activities and projects

		2003					2002		2003 vs 2002	
		Final budget	Commit.	Paym.	Comm./Budg.%	Pay/Com %	Comm./Budg.%	Pay/Com %	Commit.	Paym.
311	Publishing	365,400.00	250,808.64	167,559.90	100.00%	66.81%	100.0%	38.9%	0.0%	27.9%
312	Translation	574,219.51	574,219.51	510,045.85	100.00%	88.82%	100.0%	81.4%	0.0%	7.4%
313	Marketing and promotion of data dissemination	68,600.00	68,600.00	51,590.18	100.00%	75.20%	100.0%	69.4%	0.0%	5.8%
314	Project-related activities to be handled outside	184,597.50	184,397.50	84,127.64	99.89%	45.62%	100.0%	46.0%	-0.1%	-0.4%
315	Project-related REITOX activities	1,650,000.00	1,650,000.00	670,495.26	100.00%	40.64%	100.0%	85.3%	0.0%	-44.7%
316	Missions	267,588.66	267,588.66	194,909.70	100.00%	72.84%	100.0%	86.0%	0.0%	-13.2%
317	Statutory meetings	248,241.69	248,241.69	211,382.33	100.00%	85.15%	100.0%	68.3%	0.0%	16.9%
318	Technical meetings	284,502.00	284,502.00	164,277.33	100.00%	57.74%	73.6%	51.4%	26.4%	6.3%
319	Reception and representation expenses	3,500.00	3,500.00	2,802.54	100.00%	80.07%	100.0%	65.0%	0.0%	15.1%
	Total Title 3	3,532,058.00	3,531,858.00	2,057,190.73	99.99%	58.25%	96.8%	72.2%	3.2%	-13.93%

2. Appropriations carried over from 2002 to 2003, by decision of the Management Board (C2)

		Final budget	Commitments	Payments	Comm./Budget	Paid/Comm.
211	Rents	106,414.76	105,750.00	99,000.00	99.38%	93.62%
	TOTAL TITLE 2	106,414.76	105,750.00	99,000.00	99.38%	93.62%
318	Technical meetings	106,000.00	106,000.00	87,635.28	100.00%	82.67%
	TOTAL TITLE 3	106,000.00	106,000.00	87,635.28	100.00%	82.67%
	GRAND TOTAL	212,414.76	211,750.00	186,635.28	99.69%	88.14%

3. Current appropriations for re-use (C4)

	Appopr.	Commit.	Payments	Com/App.	Paid/Com
Title 1 - Staff	17,436.40	11,875.03	5,395.03	68.10%	45.43%
Title 2 – Support activities	100,572.49	61,052.93	16,642.67	60.71%	27.26%
Title 3 - Operational	36,891.84	26,673.65	9,507.65	72.30%	35.64%
Total	154,900.73	99,601.62	31,545.35	64.30%	31.67%

These appropriations correspond largely to the amount of value-added tax recovered from the

Portuguese Government in 2003. From 1 January 2003, VAT paid is recorded outside the budget in anticipation of its reimbursement and therefore no longer has any impact on the budget outturn. Appropriations not committed or not paid were automatically carried over to 2004.

4. Appropriations for re-use carried over from the previous year (C5)

	Appropriations carried over	Commitments	Payments	Comm./Budget	Paid/Comm.
Title 1 - Staff	29,917.14	29,281.34	29,281.34	97.87%	100.00%
Title 2 – Support activities	202,796.29	195,505.14	193,598.70	96.40%	99.02%
Title 3 – Operational	35,141.14	34,301.78	27,725.49	97.61%	80.83%
Total	267,854.57	259,088.26	250,605.53	96.73%	96.73%

These appropriations correspond largely to the amount of value-added tax recovered from the Portuguese Government in 2002.

Appropriations not paid were cancelled at the end of 2003.

5. Appropriations automatically carried over from 2002 to 2003 (C8)

	Appropriations carried over	Commitments carried over	Payments	Paid/Comm.
Title 1 - Staff	79,946.84	79,946.84	65,958.70	82.50%
Title 2 – Administrative expenditure	402,211.69	402,211.69	365,178.48	90.79%
Title 3 – Operational expenditure	895,393.75	895,393.75	750,446.97	83.81%
Total	1,377,552.28	1,377,552.28	1,181,584.15	85.77%

Appropriations not committed and not paid were cancelled at the end of 2003.

6. Earmarked revenue (RO)

6.1. PHARE

At the end of November 2002, a new contract was signed with the European Commission (DG Enlargement) with a view to preparing the integration of the candidate countries into the EMCDDA by way of a project with a maximum duration of 18 months and a maximum budget of EUR 500 000.00.

The project PHARE-EMCDDA 'Participation of the candidate countries of Central and Eastern Europe in the EMCDDA' was implemented in accordance with the terms of the technical proposal annexed to the contract. At the start of the project, tenders were invited for the selection of an external financial auditor; the firm appointed is Moore & Stephens. The external audit will take place in April – May 2004.

The project as a whole was conducted as planned and resulted, amongst other things, in the publication of a new 'Annual report on the state of the drugs problem in the acceding and candidate countries to the European Union', which was very successful and was widely disseminated. The website devoted exclusively to the candidate countries was updated and restructured, offering better visibility and new situation profiles for each country.

As provided by the contract, the monthly and quarterly reports were sent to the Commission, along with the interim report accompanying the request for payment of the second instalment sent at the end of December 2003.

Nevertheless, difficulties persist as regards the institutional consolidation of the national focal points in some countries, which results in limited or even non-existent operational capacity.

This can be explained largely by the facts that the official designation of the national focal points in the candidate countries and their coordinators took longer than initially anticipated and that the decisions regarding their financing and their effective launch were not taken in good time or were not put into effect.

In addition, most of the national focal points of the candidate countries encountered difficulties in organising certain of the national activities because of resource-related and organisational constraints.

The EMCDDA kept the Commission (DGs Enlargement, Justice and Home Affairs) informed of these difficulties by way of its regular reports and in the context of its contribution, presented in November 2003, to the preparation by Justice and Home Affairs of the Regular Reports on the Candidate Countries.

The EMCDDA also took concrete steps to assist the countries in question in solving the problem. In particular, it took several initiatives to raise the awareness among political decision-makers of the importance of developing the tools necessary for the collection of data on drugs in their countries, in accordance with the joint declaration of the Ministers of Justice and Home Affairs of the EU and the Candidate Countries of 28 February 2002.

1.3. Analysis by activity, results obtained:

The main results obtained in 2003 by activity are as follows:

Programme 1- Situation analysis

- ☑ The epidemiological data drawn from the national reports and other sources were analysed and assessed in order to provide a complete overview of epidemiological data at European level for the *2003 annual report of the EMCDDA*. This work also made it possible to produce technical, scientific or political documents and reports. These included political briefings, reports of meetings, contributions to conferences and technical meetings and articles for scientific journals.
- ☑ A detailed study on young people and questions relating to drugs and alcohol was prepared for the *2003 annual report*, serving as a basis for discussion at a series of high-level European and international conferences on the subject.
- ☑ In 2003, the work continued on the promotion and application of five harmonised key indicators for the prevalence drugs and its consequences in relation to health⁽¹⁾. In addition, increased attention was devoted to the design and development of new indicators and strategies for the collection and analysis of information in political circles concerned with drug-related crime, drug availability and markets, drug use among young people and youth trends.
- ☑ The investment applied in the development of the epidemiological information system on drug data (EISDD) began to bear fruit in 2003, in terms of both better processing of data returns for 2003 and greater capacity for the processing of the increased flow of data which came about after October, and reflects the increased need for data for the 2004 annual report. This resulted in increased efficiency in the processing of data and a positive effect on data quality.
- ☑ A series of activities was conducted in partnership with the Member States in order to support the continued application of the five key indicators. The achievements in this field are clearly reflected in improvements in both the quantity and quality of the data reported to the EMCDDA using the standard report forms. Significant progress has been achieved in this field, as is shown by the constant increase during the work programme in the number of countries now supplying good or appropriate data in each indicator field.
- ☑ The work on the design of potential indicators and the specification of key data in new areas of the Centre's work programme continued, entailing cooperation with Europol and other partners concerned – in particular with regard to drug-related crimes, drug-related social exclusion and the availability of illegal drugs.

Programme 2 - Analysis of responses

- ☑ The national REITOX reports were analysed and Chapter 2, 'Responses to drug use' of the *EMCDDA annual report 2003: State of the drug problem in the European Union and Norway*, was drawn up. The programme made a substantial contribution to two topics selected from the report: 'Drug and alcohol use among young people' and 'Social exclusion and reintegration'. Additional documentation was presented on line.
- ☑ An extensive analysis of documented evidence and selective prevention practice in the EU was carried out in order to prepare the policy paper '*Drugs in focus*' on drug use amongst vulnerable young people and an extensive report on *Selective prevention in the European Union and Norway*. The final drafting of the substantial *European Report on drug consumption rooms* was preceded by the collection of significant information and the analysis of scientific reports.
- ☑ In addition to expert meetings in connection with projects, P2 held a high-level conference on treatment monitoring and the EU action plan in November 2003.
- ☑ The main objective of the EMCDDA 2001-2003 work programme for P2 was to apply a set of key data in all programme areas. The new system was to use standard tables as instruments

⁽¹⁾ The five indicators are: 'Extent and patterns of drug use among the general population'; prevalence of problem drug use; treatment demand among drug users; drug-related death and mortality among drug users; and drug-related infectious diseases.

for the collection of quantitative information and structured questionnaires for the collection of qualitative information, while the national reports will be limited to new developments alone.

- ☑ The internal evaluation of the EDDRA information system in 2002 was followed by a complete review of its various components in 2003. This process included improvement of the visibility and user-friendliness of EDDRA and procedures to safeguard quality in order to enhance its potential for use by political decision-makers and professionals.

Programme 3 – Conduct of joint action by the EU on new synthetic drugs

- ☑ Continuous collection, analysis and exchange of information on synthetic drugs (MDMA, PMA, 'Yaba', DOB, DMT) and new synthetic drugs (2C-T-2, 2C-T-7, 2C-I, TMA-2, PMMA, GHB, Ketamine, 5MeO-DiPT, 5MeO-DMT, BZP, AMT, Ibogaine) by the EWS partners (REITOX focal points, Europol, European Commission and the European Agency for the Evaluation of Medicinal Products).
- ☑ A prototype of the EMCDDA information system on synthetic drugs (the website and European database on synthetic drugs) was developed.
- ☑ The 'Joint Action' team prepared the technical annexes for risk assessment in respect of 2C-T-2, DE 2C-T-7, DE 2C-I, TMA-2 and organised a meeting of the enlarged Scientific Committee to carry out risk assessments. The content of two publications was also prepared (*'Report on the risk assessment of 2C-T-2, 2C-T-7 and 2C-I in the framework of the joint action on new synthetic drugs'* and *'Report on the risk assessment of TMA-2 in the framework of the joint action on new synthetic drugs'*).

Programme 4 - Strategies and impact analysis

- ☑ In the field of strategy coordination, a political briefing was drawn up and disseminated, and a presentation was given at the national meeting of coordinators in Greece in May 2003. The study was also updated to include the acceding and candidate countries, and some of this new information was reflected in the *annual report* on these countries. The programme also contributed to the draft Commission Communication on this issue.
- ☑ Many improvements and refinements to the data were carried out on the basis of data from ELDD (the European legal database on drugs), and data on the acceding and candidate countries continued to be added.
- ☑ Four comparative studies ('The role of quantity in the prosecution of drug-related offences'; 'Drugs and motoring'; 'Young people and drugs – a legal view' and 'Non-criminal sanctions') were produced.
- ☑ Participation in the monitoring and evaluation of the EU action plan on drugs was intensified, and the year was thus devoted to the definition of the evaluation system within the framework of an ad hoc steering group chaired by the Commission. In particular, the participation of the EMCDDA in the evaluation process was consolidated.
- ☑ In addition, the team developed its activities with a view to responding promptly to political officials requiring information on and analysis of any question of scientific and political interest. By way of example, a complete panorama was drawn up for the French coordination mission (MILDT) on the legal status of drug consumption (or possession for personal use) across Europe. This working document sought to make a contribution to the decision-making process of French officials on a possible change in French drug legislation.

REITOX and enlargement

- ☑ The new 'Operating Framework for the REITOX system' was adopted by the Management Board. This new basis for EMCDDA technical and scientific cooperation defines the REITOX network as a mechanism for the collection and exchange of information between 29 countries, the European Commission and the EMCDDA.
- ☑ On the basis of the new framework for action, an ad hoc working group on the REITOX reporting method (consisting of the participants in the national focal points, the Scientific Committee and the EMCDDA) revised the content, the tools and the reporting process of Reitox. The main result of this work was the new 'REITOX reporting structures' module. This

document, which takes account of the real information needs of the EMCDDA and the limited resources of all the partners involved, offers strategic options, proposes reporting principles, clarifies the reporting processes and defines new revised reporting tools.

- ☑ The main achievements of the new Phare project 'Participation of the candidate Central and Eastern European countries in the EMCDDA' include: raising political awareness through a high-level conference; the national reports of the CEEC (their quality has been assessed by EMCDDA staff); the 2003 annual report on the problem of drugs in the acceding and candidate countries and the political briefing 'EU enlargement and drugs – challenges and perspectives' and a study on 'The characteristics of drug strategies and national coordination in the beneficiary countries'. Other project results related to activities to establish and strengthen capacities for the national focal points and their networks by way of the co-financing of national action, REITOX academic training courses, participation of CEEC experts in EU expert meetings, EMCDDA reassessment missions in the CEEC and the updating and expansion of the website by the inclusion of country profiles on problem areas in regard to drugs.

Communication and dissemination

- ☑ Annual report 2003: the state of the drugs problem in the European Union and Norway was coordinated, drawn up and published in the 11 languages of the EU plus Norwegian. A concerted effort was made to improve the structure and presentation of the report in order to make the information more accessible to the reader. A more complete online version in the 12 languages was also prepared with graphs, references and supplementary statistical tables.
- ☑ Annual report 2003: the state of the drugs problem in the acceding and candidate countries to the European Union was drawn up and produced (in English only), also accompanied by a specialised website.
- ☑ 5 *Drugs in Focus* political briefings
- ☑ 17 press releases
- ☑ 1 multivolume press review of the annual report (approx. 900 pages)
- ☑ 6 issues of the *Drugnet Europe* newsletter in 5 languages
- ☑ Brochure on the general panorama and presentation brochure in 12 languages
- ☑ Organisation of high-level conferences in Malaga on drug use among young people
- ☑ Participation in the organisation of a conference in Athens

Information technology

- ☑ The main task of information technologies in 2003 was to consolidate operations at a higher level, thus implementing the medium-term strategy for the IT team and infrastructure, as previously determined, in a more detailed manner. The implementation activities were concerned mainly with the refinement of the existing servers, the improvement of their organisation and management, the upgrading of existing software solutions and increasing security.
- ☑ A large number of these activities are not particularly evident to the user. Nevertheless, a clearly observable result was the new facility for EMCDDA colleagues to access their own mailboxes from anywhere in the world via web mail. Web mail accounts for just a small part of the software and activities concerned with the server, making this service possible.

1.4. Output in 2003

Publications in 2003

- ☑ Annual report 2003: the state of the drugs problem in the European Union and Norway (in 12 languages, paper and online publication)
- ☑ Annual report 2003: the state of the drugs problem in the acceding and candidate countries (EN printed publication and online version)

- ☑ General report of activities 2003 (EN online publication)
- ☑ Five bimonthly 'Briefings' ('Objective drugs') targeted at political decision-makers (in 12 languages)
- ☑ Six bimonthly newsletters ('Drugnet Europe'), (in EN, FR, DE, ES, PT)
- ☑ Three risk-assessment reports, on PMMA, on 2C-I, 2C-T-2 and 2C-T-7 and on TMA-2 (in EN)
- ☑ One monograph on hepatitis C (in EN)
- ☑ About 30 online reports resulting from EMCDDA projects (in EN)

Services/other products in 2003

- ☑ Thematic conferences
- ☑ Assistance to the candidate countries in their integration to the EMCDDA (EMCDDA-PHARE project)
- ☑ Development of tools and methods for the collection of information (indicators, REITOX reporting guidelines)
- ☑ Contribution to the evaluation of the European Union's action plan on drugs (2000-2004)

III. Conclusion

In 2003, in the context of the implementation of the partially decentralised management system adopted by the EMCDDA, operational and financial decisions were decentralised to the Programme Coordinators, as delegated authorising officers for the execution of appropriations allocated to the programmes for which they are responsible.

In this context, overall implementation of the budget in respect of commitment appropriations was 99.78% (in relation to the available budget) and 80.49% in respect of payment appropriations (in relation to appropriations committed).

The Centre continued the modernisation of its management tools and methods (accounting systems, new Financial Regulation, decentralised management), in order to ensure a constant improvement in its performance. In this regard, the EMCDDA envisages a series of measures for 2004 such as:

- A specific plan for the execution of its Work Programme/Budget which will be subject to periodic monitoring,
- the consolidation of its contractual database,
- periodic reporting on budget implementation will be further strengthened by specific meetings on the subject within the framework of the Centre's Internal Coordination Committee.

Lisbon, 15 of Serptember 2004

SIGNED

**Georges ESTIEVENART
Director of the EMCDDA**



European Monitoring Centre
for Drugs and Drug Addiction

REPORT ON BUDGET IMPLEMENTATION FOR 2003

In accordance with Articles 76 to 83 of the new Financial Regulation of the EMCDDA, adopted by the Management Board at its meeting of 15-17 January 2003, the reports on implementation of the budget of the EMCDDA for 2003 shall comprise:

- The budget outturn account;
- The annex.

EMCDDA – BUDGET OUTTURN ACCOUNTS 2003				
		Heading	2003	2002
A.	REVENUE	XVI.1.		
	1. Own resources			
	Subsidies			
	European Commission subsidy		9,300,000.00	9,000,000.00
	Norway participation		420,750.00	412,500.00
	Revenue assigned (earmarked Revenue cor 2002)		655.00	
	Revenue assigned under PHARE 02-047-654		334,000.00	734067.16
	Financial revenue (bank interest)		44,966.83	79,778.87
	Financial revenue PHA-00-275-2002 (bank interest)		20,664.38	16706.37
	Financial revenue PHA-02-047-654 (bank interest)		1,125.43	
	Balance of European Commission subsidy for 2001 received in 2002			36,350.00
	Total revenue (A)		10,122,161.64	10,279,402.40
B.	EXPENDITURE	XVI.2.		
	Staff – Title I			
	C1 payments		5,189,190.96	4,881,598.45
	C1 appropriations automatically carried over		79,623.01	79,946.84
	C2 appropriations not automatically carried over			
	RO 02-047-654 Phare payment		50,524.24	69,146.86
	RO 02-047-654 Phare appropriations automatically carried over		8,275.76	
	Administrative activities - Title II²			
	C1 payments		555,385.83	586,783.85
	C1 appropriations automatically carried over		266,544.88	402,211.69
	C2 appropriations not automatically carried over			106,414.76
	RO 00-047-654 Phare payments		2,585.31	45,650.84
	R0 Phare appropriations automatically carried over-02-047-654		396.00	
	R0 Phare appropriations automatically carried over non-Comit.		4,938.69	
	Operational activities - Titles III & IV			
	C1 payments		2,057,190.73	2,337,207.96
	C1 appropriations automatically carried over		1,469,177.44	894,865.49
	C2 appropriations not automatically carried over			106,000.00
	RO 02-047-654 Phare payments		223,547.31	188,112.33
	RO 02-047-654 Phare appropriations automatically carried over		194,902.07	
	02-047-654			
	RO 02-047-654 Phare approp.automatically carried over N-comit		14,830.62	
	02-047-654			
	Other assigned revenue appropriations automatically carried over			
	Total expenditure			
	C1-EMCDDA subsidies + appropriations automatically carried over		9,617,112.85	9,395,029.04
	Phare 02-047-654+appropriations automatically carried over R.A		500,000.00	302,910.33
	Total expenditure (B)		10,117,112.85	9,697,939.07
	Outturn for the financial year (A - B)			
	Outturn for the financial year – Subsidies		148,603.98	133,599.83
	Outturn for the financial year - PHARE 00-275* assigned revenue		20,664.38	447,863.50
	Outturn for the financial year - PHA-02-047-654 assigned revenue		-164,874.57	0.00
	Outturn for the financial year - Other assigned revenue		655.00	
	Total outturn for the year (C)		5,048.79	581,463.33
	Balance carried over from the previous year	XVI.3.	1,625,903.84	
	EMCDDA (2001 and 2002 sold deducted from EC Grant 2004)		-1,093,461.57	590,802.48
	Norway		60,140.39	32,494.14
	Phare 00-275 report 2002 (project sold on the 19/12/2003)		465,958.44	
	Other assigned revenue carry-forward from 2002		6,343.44	
	Cancelled appropriations carried over for re-use			
	Cancelled C2 appropriations, not committed or paid		25,779.48	1,603.85
	Cancelled C8 appropriations carried over, not paid		195,968.13	361,851.27
	C5 appropriations for re-use carried over from 2001, not used		17,249.04	28,736.26
	Cancelled Oppropriations PHA 00-275-2003		-4,109.60	
	EMCDDA budget revenue		102.62	1,556.91
	PHARE budget revenue		8,205.17	7,641.06
	Budgetary Incomes PHA 00-275-CANCELED		437,501.41	
	Total incomes PHA-00-275-HB		53,216.98	
	Corrections Norway Result 2003 (pro-rata)		-20,488.59	
	Phare bank interest carried over from 2001*			15,945.23
	PHA 02-04-654 appropriations carried over (RO not committed, carried over)		19,769.31	
	Exchange-rate differences			
	Exchange-rate differences for the year (+)		-34.05	-117.87
	Exchange-rate differences for the year (-)		5,867.56	3,075.09
	Balance for the financial year			
	Balance for the financial year – Subsidies			
	Balance for the financial year - European Commission subsidy		372,519.91	1,093,461.57
	Balance for the financial year - Norway participation		20,488.59	60,140.39
	Norway (result carry over from 2002)		60,140.39	
	Balance for the financial year - PHARE 00-275 assigned revenue		0.00	465,958.44

	Balance for the financial year - PHARE 02-047-654 assigned revenue		-164,874.57	0.00
	Balance for the financial year – Other assigned revenue*		6,998.44	6,343.44
	Total balance for the year (D)		295,272.76	1,625,903.84

2. Annex

The annex to the report on implementation of the budget comprises detailed tables on budgetary implementation by appropriation category, namely:

- C1 : Current appropriations
- C2 : Appropriations not automatically carried over
- C4 : Current appropriations for re-use
- C5 : Appropriations for re-use carried over and lapsing in the current year
- C8 : Appropriations automatically carried over
- RO: Assigned revenue

Budgetary implementation – Current appropriations (C1) (C1/3)

Budget Line	Budget Line Description	Initial Credit for Commitments and Payments	Transfer	SAB	Final Credit for Commitments and Payments	Executed Commitment Amount	% Commitment Related to Final Credit	Executed Payment Amount	% Payment Related to Commitment	Not Committed	Carried Over	Cancelled
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(4)-(5)	(9)	(10)
1111	BASIC SALARIES	3,785,000.00	-211,400.00	0.00	3,573,600.00	3,570,574.03	99.92%	3,570,574.03	100.00%	3,025.97	0	3,025.97
1112	FAMILY ALLOWANCES	349,600.00	-35,000.00	0.00	314,600.00	313,725.42	99.72%	313,725.42	100.00%	874.58	0	874.58
1113	EXPATRIATION AND FOREIGN RESIDENCE ALLOWANCES	519,000.00	-17,253.98	0.00	501,746.02	501,255.95	99.90%	501,255.95	100.00%	490.07	0	490.07
1114	FIXED ALLOWANCES	18,500.00	0		18,500.00	18,362.18	99.26%	18,362.18	100.00%	137.82	0	137.82
	Total Article 111	4,672,100.00	-263,653.98	0.00	4,408,446.02	4,403,917.58	99.90%	4,403,917.58	100.00%	4,528.44	0.00	4,528.44
1121	SALARIES AND ALLOWANCES FOR AUXILIARY STAFF	265,500.00	117,750.00	0.00	383,250.00	383,250.00	100.00%	383,175.65	99.98%	0	0	74.35
	Total Article 112	265,500.00	117,750.00	0.00	383,250.00	383,250.00	100.00%	383,175.65	99.98%	0	0	74.35
1131	LOCAL STAFF	310,000.00	-44,400.00	0.00	265,600.00	265,600.00	100.00%	265,574.79	99.99%	0	0	25.21
	Total Article 113	310,000.00	-44,400.00	0.00	265,600.00	265,600.00	100.00%	265,574.79	99.99%	0	0	25.21
1141	AGENCY STAFF	4,772.00	46,638.00	0.00	51,410.00	48,493.81	94.33%	6,792.31	14.01%	2,916.19	24,601.50	20,016.19
	Total Article 114	4,772.00	46,638.00	0.00	51,410.00	48,493.81	94.33%	6,792.31	14.01%	2,916.19	24,601.50	20,016.19
1151	BIRTH AND DEATH GRANTS	1,500.00	-850	0.00	650	650	100.00%	594.93	91.53%	0	0	55.07
1152	ANNUAL TRAVEL COSTS FROM THE	100,000.00	-2,996.02	0.00	97,003.98	96,813.34	99.80%	96,813.34	100.00%	190.64	0	190.64
1154	ALLOWANCES AND EXPENSES ON ENTERING AND LEAVING THE	95,000.00	-34,100.00	0.00	60,900.00	60,900.00	100.00%	38,083.24	62.53%	0	22,816.76	0.00
	Total Article 115	196,500.00	-37,946.02	0.00	158,553.98	158,363.34	99.88%	135,491.51	85.56%	190.64	22,816.76	245.71
1161	RECRUITMENT PROCEDURE	37,500.00	-13,000.00	0.00	24,500.00	24,152.14	98.58%	24,152.14	100.00%	347.86	0	347.86
	Total Article 116	37,500.00	-13,000.00	0.00	24,500.00	24,152.14	98.58%	24,152.14	100.00%	347.86	0	347.86
1171	WEIGHTINGS	-255,000.00	0.00	0.00	-255,000.00	-259,541.00	101.78%	-259,541.00	100.00%	-4,541.00	0.00	4,541.00
	Total Article 117	-255,000.00	0.00	0.00	-255,000.00	-259,541.00	101.78%	-259,541.00	100.00%	-4,541.00	0.00	4,541.00
1181	INSURANCE AGAINST SICKNESS	126,700.00	-7,000.00	0.00	119,700.00	119,248.70	99.62%	119,248.70	100.00%	451.3	0	451.30
1182	INSURANCE AGAINST ACCIDENTS AND OCCUPATIONAL DISEASE	29,000.00	2,000.00	0.00	31,000.00	31,000.00	100.00%	30,756.72	99.22%	0	0	243.28
1183	UNEMPLOYMENT INSURANCE FOR TEMPORARY STAFF	30,000.00	-4,500.00	0.00	25,500.00	25,500.00	100.00%	24,715.34	96.92%	0	0	784.66
	Total Article 118	185,700.00	-9,500.00	0.00	176,200.00	175,748.70	99.74%	174,720.76	99.42%	451.3	0	1,479.24
1191	TRAINING	83,000.00	4,112.00	0.00	87,112.00	87,112.00	100.00%	54,907.22	63.03%	0	32,204.75	0.03
	Total Article 119	83,000.00	4,112.00	0.00	87,112.00	87,112.00	100.00%	54,907.22	63.03%	0	32,204.75	0.03
	Total Chapter 11	5,500,072.00	-200,000.00	0.00	5,300,072.00	5,287,096.57	99.76%	5,189,190.96	98.15%	3,893.43	79,623.01	31,258.03

Budget Line	Budget Line Description	Initial Credit for Commitments and Payments	Transfer	SAB	Final Credit for Commitments and Payments	Executed Commitment Amount	% Commitment Related to Final Credit	Executed Payment Amount	% Payment Related to Commitment	Not Committed	Carried Over	Cancelled
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(4)-(5)	(9)	(10)
1311	NAT-INTERNAT OFFICIALS AND STAFF FROM PRIVATE SECTOR	35,000.00	-35,000.00	0.00	0	0,00		0				
	Total Article 131	35,000.00	-35,000.00	0.00	0	0,00						
	Total Chapter 13	35,000.00	-35,000.00	0.00	0.00	0.00		0.00		0	0.00	0.00
	Total Title 1	5,535,072.00	-235,000.00	0.00	5,300,072.00	5,287,096.57	99.76%	5,189,190.96	98.15%	-3,893.43	79,623.01	31,258.03
2111	RENT	37,000.00	-4,032.87	0.00	32,967.13	32,967.13	100.00%	30,819.68	93.49%	0	2,106.82	40.63
2112	WATER, GAS, ELECTRICITY AND HEATING	34,600.00	-4,600.00	0.00	30,000.00	30,000.00	100.00%	28,850.86	96.17%	0	1,149.14	0.00
2113	CLEANING AND MAINTENANCE	72,600.00	6,032.87	0.00	78,632.87	78,632.87	100.00%	57,517.54	73.15%	0	21,115.33	0.00
2114	SECURITY AND SURVEILLANCE OF BUILDINGS	81,800.00	-10,652.07	0.00	71,147.93	71,147.93	100.00%	51,784.94	72.78%	0	19,362.99	0.00
2117	OTHER EXPENDITURE ON BUILDINGS	40,000.00	-5,532.10	0.00	34,467.90	34,467.32	100.00%	32,692.98	94.85%	0.58	1,774.34	0.58
	Total Article 211	266,000.00	-18,784.17	0.00	247,215.83	247,215.25	100.00%	201,666.00	81.58%	0.58	45,508.62	41.21
2121	COMPUTER CENTRE OPERATIONS	165,000.00	24,014.39	0.00	189,014.39	189,014.39	100.00%	107,046.22	56.63%	0	49,395.64	32,572.53
2122	ELECTRONIC OFFICE EQUIPMENT	85,000.00	20,067.26	0.00	105,067.26	104,789.22	99.74%	30,270.10	28.89%	278.04	71,874.98	2,922.18
	Total Article 212	250,000.00	44,081.65	0.00	294,081.65	293,803.61	99.91%	137,316.32	46.74%	278.04	121,270.62	35,494.71
2133	NEW PURCHASES OR REPLACEMENT OF FURNITURE	13,350.00	-8,650.00	0.00	4,700.00	4,127.97	87.83%	1,536.00	37.21%	572.03	2,591.97	572.03
2134	MAINTENANCE, USE, REPAIR AND HIRE OF FURNITURE	0	800	0.00	800	794	99.25%	0	0.00	0.00	794	6.00
2136	MAINTENANCE, USE, REPAIR AND HIRE OF VEHICULES	10,000.00	-2,500.00	0.00	7,500.00	6,500.00	86.67%	5,173.13	79.59%	1,000.00	1,326.87	1,000.00
2137	LIBRARY STOCKS, PURCHASE OF BOOKS	25,000.00	-2,009.34	0.00	22,990.66	22,990.66	100.00%	15,689.92	68.24%	0	7,300.74	0.00
2138	SUBSCRIPTIONS TO NEWSPAPERS, PERIODICAL AND NEWS AGENCIES	27,500.00	2,009.34	0.00	29,509.34	28,832.90	97.71%	20,930.61	72.59%	676.44	7,902.29	676.44
2139	STATIONERY AND OFFICE SUPPLIES	60,000.00	-12,400.00	0.00	47,600.00	47,587.00	99.97%	37,093.00	77.95%	13	10,494.00	13.00
	Total Article 213	135,850.00	-22,750.00	0.00	113,100.00	110,832.53	98.00%	80,422.66	72.56%	2,267.47	30,409.87	2,267.47
2141	BANK AND OTHER FINANCIAL CHARGES	30,000.00	2,842.10	0	32,842.10	30,000.00	91.351	22,077.20	73.59%	2,842.10	7,922.80	2,842.10
2143	MISCELLANEOUS INSURANCES	20,000.00	0	0.00	20,000.00	20,000.00	100.00	12,227.22	61.14%	0	0.00	7,772.78
2144	UNIFORMS AND WORKING CLOTHING	2,000.00	0	0.00	2,000.00	1,716.47	85.82%	1,716.47	100.00%	283.53	0	283.53
2145	MISCELLANEOUS EXPENDITURE ON INTERNAL MEETINGS	7,500.00	2,500.00	0.00	10,000.00	10,000.00	100.00%	8,338.23	83.38%	0	1,661.77	0.00
2147	POSTAL AND DELIVERY CHARGES	35,020.00	3,000.00	0.00	38,020.00	38,020.00	100.00%	32,675.45	85.94%	0	5,344.55	0.00
2148	TELEPHONE, TELEGRAPH, TELEX, TELEVISION	90,000.00	-2,000.00	0.00	88,000.00	88,000.00	100.00%	38,228.75	43.44%	0	37,757.92	12,013.33
	Total Article 214	184,520.00	6,342.10	0.00	190,862.10	187,736.47	98.36%	115,263.32	64.20%	3,125.63	52,687.04	22,911.74

Budget Line	Budget Line Description	Initial Credit for Commitments and Payments	Transfer	SAB	Final Credit for Commitments and Payments	Executed Commitment Amount	% Commitment Related to Final Credit	Executed Payment Amount	% Payment Related to Commitment	Not Committed	Carried Over	Cancelled
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(4)-(5)	(9)	(10)
2151	RESTAURANTS AND CANTINAS	14,000.00	0	0.00	14,000.00	14,000.00	100.00%	7,064.89	50.46%	0	6,865.29	69.82
2152	SOCIAL CONTACTS BETWEEN STAFF	22,500.00	-7,130.58	0.00	15,360.42	12,500.00	81.38%	1,972.43	15.78%	2,860.42	7,490.07	5,897.92
2153	EARLY CHILDHOOD CENTRE AND OTHER "CRÉCHES"	5,750.00	-5,750.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2154	MEDICAL SERVICE	10,000.00	4,000.00	0.00	14,000.00	14,000.00	100.00%	11,680.21	83.43%	0	2,313.37	6.42
	Total Article 215	52,250.00	-8,889.58	0.00	43,360.42	40,500.00	93.40%	20,717.53	51.15%	2,860.42	16,668.73	5,974.16
	Total Chapter 21	888,620.00	0	0.00	888,620.00	880,087.86	99.04%	555,385.83	63.70%	8,532.14	266,544.88	66,689.29
	Total Title 2	888,620.00	0	0.00	888,620.00	880,087.86	99.04%	555,385.83	63.70%	8,532.14	266,544.88	66,689.29
3111	PUBLISHING	365,400.00	-114,591.36	0.00	250,808.64	250,808.64	100.00%	167,559.90	66.81%	0	83,248.74	0.00
	Total Article 311	365,400.00	-114,591.36	0.00	250,808.64	250,808.64	100.00%	167,559.90	66.81%	0	83,248.74	0.00
3121	TRANSLATIONS	276,180.00	298,039.51	0.00	574,219.51	574,219.51	100.00%	510,045.85	88.82%	0	64,173.66	0.00
	Total Article 312	276,180.00	298,039.51	0.00	574,219.51	574,219.51	100.00%	510,045.85	88.82%	0	64,173.66	0.00
3131	MARKETING AND PROMOTION OF DATA DISSEMINATION	48,600.00	20,000.00	0.00	68,600.00	68,600.00	100.00%	51,590.18	75.20%	0	13,816.00	3,193.82
	Total Article 313	48,600.00	20,000.00	0.00	68,600.00	68,600.00	100.00%	51,590.18	75.20%	0	13,816.00	3,193.82
3141	PROJECT RELATED ACTIVITIES TO BE HANDLED OUTSIDE	154,500.00	30,097.50	0.00	184,597.50	184,397.50	99.89%	84,127.64	45.62%	200	100,169.86	300.00
	Total Article 314	154,500.00	30,097.50	0.00	184,597.50	184,397.50	99.89%	84,127.64	45.62%	200	100,169.86	300.00
3151	REITOX NFP'S ACTIVITIES	1,650,000.00	0	0.00	1,650,000.00	1,650,000.00	100.00%	670,495.26	40.64%	0	979,504.74	0.00
	Total Article 315	1,650,000.00	0	0.00	1,650,000.00	1,650,000.00	100.00%	670,495.26	40.64%	0	979,504.74	0.00
3161	MISSIONS	249,993.00	17,595.66	0.00	267,588.66	267,588.66	100.00%	194,909.70	72.84%	0	72,678.96	0.00
	Total Article 316	249,993.00	17,595.66	0.00	267,588.66	267,588.66	100.00%	194,909.70	72.84%	0	72,678.96	0.00
3171	STATUTORY MEETINGS	222,527.00	25,714.69	0.00	248,241.69	248,241.69	100.00%	211,382.33	85.15%	0	36,859.36	0.00
	Total Article 317	222,527.00	25,714.69	0.00	248,241.69	248,241.69	100.00%	211,382.33	85.15%	0	36,859.36	0.00
3181	TECHNICAL MEETINGS	328,358.00	-43,856.00	0.00	284,502.00	284,502.00	100.00%	164,277.33	57.74%	0	118,028.66	2,196.01
	Total Article 318	328,358.00	-43,856.00	0.00	284,502.00	284,502.00	100.00%	164,277.33	57.74%	0	118,028.66	2,196.01
3191	REPRESENTATION AND	1,500.00	2,000.00	0.00	3,500.00	3,500.00	100.00%	2,802.54	80.07%	0	697.46	0.00
	Total Article 319	1,500.00	2,000.00	0.00	3,500.00	3,500.00	100.00%	2,802.54	80.07%	0	697.46	0
	Total Chapter 31	3,297,058.00	235,000.00	0.00	3,532,058.00	3,531,858.00	99.99%	2,057,190.73	58.25%	200	1,469,177.44	5,689.83
	Total Title 3'	3,297,058.00	235,000.00	0.00	3,532,058.00	3,531,858.00	99.99%	2,057,190.73	58.25%	200	1,469,177.44	5,689.83
	GRAND TOTAL	9,720,750.00	0	0.00	9,720,750.00	9,699,042.43	99.78%	7,801,767.52	80.44%	12,625.57	1,815,345.33	103,637.1

Budgetary implementation – Appropriations not automatically carried over (C2)

Budget Line Description	Initial Credit for Commitments and Payments (1)	Transfer (2)	SAB (3)	Final Credit for Commitments and Payments (4)	Executed Commitment Amount (5)	% Commitment Related to Final Credit (6)	Not Committed (4)-(5)	Executed Payment Amount (7)	% Payment Related to Commitment (8)	Cancelled (9)
RENT	106,414.76	0	0	106,414.76	105,750.00	99.38%	664.76	99,000.00	93.62%	7,414.76
Total Article 211	106,414.76	0	0	106,414.76	105,750.00	99.38%	664.76	99,000.00	93.62%	7,414.76
Total Chapter 21	106,414.76	0	0	106,414.76	105,750.00	99.38%	664.76	99,000.00	93.62%	7,414.76
Total Title 2	106,414.76	0	0	106,414.76	105,750.00	99.38%	664.76	99,000.00	93.62%	7,414.76
Budget Line Description	Initial Credit for Commitments and Payments (1)	Transfer (2)	SAB (3)	Final Credit for Commitments and Payments (4)	Executed Commitment Amount (5)	% Commitment Related to Final Credit (6)	Not Committed (4)-(5)	Executed Payment Amount (7)	% Payment Related to Commitment (8)	Cancelled (9)
TECHNICAL MEETINGS	106,000.00	0	0	106,000.00	106,000.00	100.00%	0	87,635.28	82.67%	18,364.72
Total Article 318	106,000.00	0	0	166,000.00	106,000.00	100.00%	0	87,635.28	82.67%	18,364.72
Total Chapter 31	106,000.00	0	0	106,000.00	106,000.00	100.00%	0	87,635.28	82.67%	18,364.72
Total Title 3	106,000.00	0	0	106,000.00	106,000.00	100.00%	0	87,635.28	82.67%	18,364.72
GRAND TOTAL	212,414.76	0	0	212,414.76	211,750.00	99.69%	664.76	186,835.28	88.14%	25,779.48

Budgetary implementation – Current appropriations for re-use (C4)

Budget Line	Budget Line Description	Initial Credit for Commitments and Payments (1)	Transfer (2)	SAB (3)	Final Credit for commitments and Payments	Executed Commitments Amount (5)	% Commitment Related to Final Credit (6)	Executed payment Amount (7)	% Payment Related to commitment (8)	Not committed (4)-(5)	RAL (9)	Carried Over (10)
1121	SALARIES AND ALLOWANCES FOR AUXILIARY STAFF	1,449.60	0	0	1,449.60	1,430.85	98.33%	1,430.85	100.00%	18.75	0	18.75
	Total Article 112	1,449.60	0	0	1,449.60	1,430.85	98.33%	1,430.85	100.00%	18.75	0	18.75
1141	AGENCY STAFF	11,087.69	0	0	11,087.69	8,200.00	73.96%	1,720.00	20.98%	2,887.69	6,480.00	9,367.69
	Total Article 114	11,087.69	0	0	11,087.69	8,200.00	73.96%	1,720.00	20.98%	2,906.44	6,480.00	9,386.44
1154	ALLOWANCES AND EXPENSES ON ENTERING AND LEAVING THE SERVICE AND ON TRANSFER	2,109.35	0	0	2,109.35	0.00		0.00		2,109.35	0.00	2,109.35
	Total Article 115	2,109.35	0	0	2,109.35	0.00		0.00		2,109.35	0.00	2,109.35
1161	RECRUITMENT PROCEDURE	21.6	0	0	21.6	0.00		0.00		21.6	0.00	21.6
	Total Article 116	21.6	0	0	21.6	0.00		0.00		21.6	0.00	21.6
1191	TRAINING	2,768.16	0	0	2,768.16	2,244.18	81.07%	2,244.18	100.00%	523.98	0	523.98
	Total Article 119	2,768.16	0	0	2,768.16	2,244.18	81.07%	2,244.18	100.00%	523.98	0	523.98
	Total Chapter 11	17,436.40	0	0	17,436.40	11,875.03	68.07%	5,395.03	45.41%	5,561.37	6,480.00	12,041.37
	Total Title 1	17,436.40	0	0	17,436.40	11,875.03	68.07%	5,395.03	45.41%	5,561.37	6,480.00	12,041.37
Budget Line	Budget Line Description	Initial Credit for Commitments and Payments (1)	Transfer (2)	SAB (3)	Final Credit for commitments and Payments	Executed Commitments Amount (5)	% Commitment Related to Final Credit (6)	Executed payment Amount (7)	% Payment Related to commitment (8)	Not committed (4)-(5)	RAL (9)	Carried Over (10)
2112	WATER, GAS, ELECTRICITY AND HEATING	1,215.50	0	0	1,215.50	0.00		0.00		1,215.00	0.00	1,215.00
2113	CLEANING AND MAINTENANCE	6,178.65	0	0	6,178.65	5,209.62	84.32%	5,209.62	100.00%	969.03	0	969.03
2114	SECURITY AND SURVEILLANCE OF BUILDINGS	7,913.64	0	0	7,913.64	7,913.64	100.00%	0.00		0	7,913.64	7,913.64
	Total Article 211	15,307.79	0	0	15,307.79	13,123.26	85.73%	5,209.62	39.70%	2,184.53	7,913.64	10,098.17
2121	COMPUTER CENTRE OPERATIONS	41,754.67	0	0	41,754.67	23,281.13	55.76%	5,459.74	23.45%	18,473.54	17,821.39	36,294.93
2122	ELECTRONIC OFFICE EQUIPMENT	15,346.94	0	0	15,346.94	14,438.07	94.08%	0.00		908.87	14,438.07	15,346.94
	Total Article	57,101.61	0	0	57,101.61	37,719.20	66.06%	5,459.74	14.47%	19,382.41	32,259.46	51,641.87
2133	NEW PURCHASES OR REPLACEMENT OF FURNITURE	863.2	0	0	863.2	0.00		0.00		863.2	0.00	863.2
2136	MAINTENANCE, USE, REPAIR AND HIRE OF VEHICLES	234.53	0	0	234.53	0.00		0.00		234.53	0.00	234.53
2137	LIBRARY STOCKS, PURCHASE OF BOOKS	1,836.00	0	0	1,836.00	0.00		0.00		1,836.00	0.00	1,836.00
2138	SUBSCRIPTIONS TO NEWSPAPERS PERIODICAL AND NEWS AGENCIES	8.67	0	0	8.67	0.00		0.00		8.67	0.00	8.67
2139	STATIONERY AND OFFICE SUPPLIES	6,361.53	0	0	6,361.53	5,916.93	93.01%	5,238.31	88.53%	444.6	678.62	1,123.22
	Total Article 213	9,303.93	0	0	9,303.93	5,916.93	63.60%	5,238.31	88.53%	3,387.00	678.62	4,065.62
2141	BANK AND OTHER FINANCIAL CHARGES	8,312.11	0	0	8,312.11	2,850.00	34.29%	0.00		5,462.11	2,850.00	8,312.11
2143	MISCELLANEOUS INSURANCES	719.44	0	0	719.44	0.00		0.00		719.44	0.00	719.44
2144	UNIFORMS AND WORKING CLOTHING	164.79	0	0	164.79	0.00		0.00		164.79	0.00	164.79
2145		356.19										356.19
2148	TELEPHONE, TELEGRAPH, TELEX TELEVISION	7,966.97	0	0	7,966.97	341.27	4.28%	0.00		7,625.70	341.27	7,966.97
	Total Article 214	17,519.50	0	0	17,519.50	3,547.46	20.25%	0.00		13,972.04	3,547.46	17,519.50
2151	RESTAURANTS AND CANTINAS	954.4	0	0	954.4	746.08	78.17%	735	98.51%	208.32	11.08	219.4
2152	SOCIAL CONTACTS BETWEEN STAFF	385.26	0	0	385.26	0.00		0.00		385.26	0.00	385.26
	Total Article 215	1,339.66	0	0	1,339.66	746.00	55.69%	735	98.51%	593.58	11.08	604.66
	Total Chapter 21	100,572.49	0	0	100,572.49	61,052.93	60.71%	16,642.67	27.26%	39,519.56	44,410.26	83,929.82
	Total Title 2	100,572.49	0	0	100,572.49	61,052.93	60.71%	16,642.67	27.26%	39,519.56	44,410.26	83,929.82

Budget Line	Budget Line Description	Initial Credit for Commitments and Payments (1)	Transfer (2)	SAB (3)	Final Credit for commitments and Payments	Executed Commitments Amount (5)	% Commitment Related to Final Credit (6)	Executed payment Amount (7)	% Payment Related to commitment (8)	Not committed (4)-(5)	RAL (9)	Carried Over (10)
3111	PUBLISHING	17,130.84	0	0	17,130.84	11,091.90	64.75%	0.00		6,038.94	11,091.90	17,130.84
	Total Article 311	17,130.84	0	0	17,130.84	11,091.90	64.75%	0.00		6,038.94	11,091.90	17,130.84
3141	PROJECT RELATED ACTIVITIES TO BE HANDLED OUTSIDE	4,476.50	0	0	4,476.50	4,135.50	92.38%	3,346.78	80.93%	341	788.74	1,129.74
	Total Article 314	4,476.50	0	0	4,476.50	4,135.50	92.38%	3,346.78	80.93%	341	788.74	1,129.74
3161	MISSIONS	5,474.58	0	0	5,474.58	3,194.20	58.35%	1,223.10	38.29%	2,280.38	1,971.10	4,251.48
	Total Article 316	5,474.58	0	0	5,474.58	3,194.20	58.35%	1,223.10	38.29%	2,280.38	1,971.10	4,251.48
3171	STATUTORY MEETINGS	5,128.78	0	0	5,128.78	3,811.92	74.32%	3,811.92	100.00%	1,316.86	0	1,316.86
	Total Article 317	5,128.78	0	0	5,128.78	3,811.92	74.32%	3,811.92	100.00%	1,316.86	0	1,316.86
3181	TECHNICAL MEETINGS	4,663.57	0	0	4,663.57	4,440.13	95.21%	1,125.87	25.36%	223.44	3,314.26	3,537.70
	Total Article 318	4,663.57	0	0	4,663.57	4,440.13	95.21%	1,125.87	25.36%	223.44	3,314.26	3,537.70
3191	REPRESENTATION AND ENTERTAINMENT EXPENSES	17.57	0	0	17.57	0.00		0.00		17.57	0.00	17.57
	Total Article 319	17.57	0	0	17.57	0.00		0.00		17.57	0.00	17.57
	Total Chapter 31	36,891.84	0	0	36,891.84	26,673.65	72.30%	9,507.65	35.64%	10,218.19	17,166.00	27,384.19
	Total Title 3	36,891.84	0	0	36,891.84	26,673.65	72.30%	9,507.65	35.64%	10,218.19	17,166.00	27,384.19
	GRAND TOTAL	154,900.73	0	0	154,900.73	99,601.62	64.30%	31,545.35	31.67%	55,299.12	68,056.26	123,355.38

Budgetary implementation – Appropriations for re-use carried over from the previous year (C5) (1/2)

Budget Line	Budget Line Description	Final Crédit for commitments and Payments	Executed Commitment Amount	% Commitment Related to Final Credit	Not used	Executed Payment Amount	% Payment Related to Commitment	To Be Canceled
1111	BASIC SALARIES	581.93	0.00		581.93	0.00		581.93
	Total Article 111	581.93	0.00		581.93	0.00		581.93
1131	LOCAL STAFF	16,631.15	16,631.15	100.00%	0	16,631.15	100.00%	0
	Total Article 113	16,631.15	16,631.15	100.00%	0	16,631.15	100.00%	0
1141	AGENCY STAFF	10,525.24	10,525.24	100.00%	0	10,525.24	100.00%	0
	Total Article 114	10,525.24	10,525.24	100.00%	0	10,525.24	100.00%	0
1161	RECRUITMENT PROCEDURE	53.87	0.00		53.87	0.00		53.87
	Total Article 116	53.87	0.00		53.87	0.00		53.87
1191	TRAINING	2,124.95	2,124.95	100.00%	0	2,124.95	100.00%	0
	Total Article 119	2,124.95	2,124.95	100.00%	0	2,124.95	100.00%	0
	Total Chapter 11	29,917.14	29,281.34	97.87%	635.8	29,281.34	100.00%	635.8
	Total Title 1	29,917.14	29,281.34	97.87%	635.8	29,281.34	100.00%	635.8
Budget Line	Budget Line Description	Final Crédit for commitments and Payments	Executed Commitment Amount	% Commitment Related to Final Credit	Not used	Executed Payment Amount	% Payment Related to Commitment	To Be Cancelled
2111	RENT	15,674.63	12,372.00	78.93%	3,302.63	12,372.00	100.00%	3,302.63
2112	WATER, GAS, ELECTRICITY AND HEATING	2,630.57	2,630.57	100.00%	0	2,630.57	100.00%	0
2113	CLEANING AND MAINTENANCE	16,725.47	16,725.47	100.00%	0	16,725.47	100.00%	0
2114	SECURITY AND SURVEILLANCE OF BIULDINGS	19,073.57	19,073.57	100.00%	0	19,073.57	100.00%	0
2117	OTHER EXPENDITURE ON BUILDINGS	4,196.58	4,196.58	100.00%	0	4,196.58	100.00%	0
	Total Article 211	58,300.82	54,998.13	94.34%	3,302.63	54,998.19	100.00%	3,302.63
2121	COMPUTER CENTRE OPERATIONS	59,399.70	59,399.70	100.00%	0	59,399.70	100.00%	0
2122	ELECTRONIC OFFICE EQUIPMENT	26,324.98	26,324.98	100.00%	0	26,320.26	99.98%	4.72
	Total Article 212	85,724.68	85,724.68	100.00%	0	85,719.96	99.99%	4.72
2131	NEW PURCHASES OR REPLACEMENT OF TECHNICAL EQUIPMENT AND INSTALLATIONS	145.34	0.00		145.34	0.00		145.34
2132	MAINTENANCE, USE, REPAIR AND HIRE OF TECHNICAL EQUIPMENT AND INSTALLATIONS	29.6	0.00		29.6	0.00		29.6
2133	NEW PURCHASES OR REPLACEMENT OF FURNITURE	1,648.51	328.95	19.95%	1,319.56	262.49	79.80%	1,386.02
2135	NEW PURCHASES OR REPLACEMENT OF VEHICLES	7,482.00	4,987.98	66.67%	2,494.02	4,987.98	100.00%	2,494.02
2136	MAINTENANCE, USE, REPAIR AND HIRE OF VEHICLES	582.63	582.63	100.00%	0	244.5	41.96%	338.13
2137	LIBRARY STOCKS, PURCHASE OF BOOKS	1,837.96	1,837.96	100.00%	0	868.6	47.26%	969.36
2138	SUBSCRIPTIONS TO NEWSPAPERS, PERIODICAL AND NEWS AGENCIES	567.38	567.38	100.00%	0	509.57	89.81%	57.81
2139	STATIONERY AND OFFICE SUPPLIES	12,162.36	12,162.36	100.00%	0	11,774.35	96.81%	388.01
	Total Article 213	24,455.78	20,467.26	83.69%	3,988.52	18,647.49	91.11%	5,808.29
2143	MISCELLANEOUS INSURANCES	264.52	264.52	100.00%	0	264.52	100.00%	0
2144	UNIFORMS AND WORKING CLOTHING	217.65	217.65	100.00%	0	217.65	100.00%	0
2145	MISCELLANEOUS EXPENDITURE ON INTERNAL MEETINGS	593.11	593.11	100.00%	0	581.16	97.99%	11.95
2147	POSTAL AND DELIVERY CHARGES	972.23	972.23	100.00%	0	972.23	100.00%	0
2148	TELEPHONE, TELEGRAPH, TELEX, TELEVISION	31,031.80	31,031.80	100.00%	0	31,031.80	100.00%	0
	Total Article 214	33,079.31	33,079.31	100.00%	0	33,067.36	99.96%	11.95
2151	RESTAURANTS AND CANTINAS	831.49	831.49	100.00%	0	831.49	100.00%	0
2152	SOCIAL CONTACTS BETWEEN STAFF	404.21	404.21	100.00%	0	334.21	82.68%	70
	Total Article 215	1,235.70	1,235.70	100.00%	0	1,165.70	94.34%	70
	Total Chapter 21	202,796.29	195,505.14	96.40%	7,291.15	193,598.70	99.02%	9,197.59
	Total Title 2	202,796.29	195,505.14	96.40%	7,291.15	193,598.70	99.02%	9,197.59

Budgetary implementation – Appropriations for re-use carried over from the previous year (C5) (2/2)

Budget Line	Budget Line Description	Final Crédit for commitments and Payments	Executed Commitment Amount	% Commitment Related to Final Credit	Not used	Executed Payment Amount	% Payment Related to Commitment	To Be Cancelled
3111	PUBLISHING	18,164.93	18,164.93	100.00%	0	12,040.25	66.28%	6,124.68
	Total Article 311	18,164.93	18,164.93	100.00%	0	12,040.25	66.28%	6,124.68
3131	MARKETING AND PROMOTION OF DATA DISSEMINATION	308.73	308.73	100.00%	0	308.73	100.00%	0
	Total article 313	308.73	308.73	100.00%	0	308.73	100.00%	0
3141	PROJECT RELATED ACTIVITIES TO BE HANDLED OUTSIDE	1,398.65	1,365.00	97.59%	33.65	1,365.00	100.00%	33.65
	Total Article 314	1,398.65	1,365.00	97.59%	33.65	1,365.00	100.00%	33.65
3151	REITOX NFP'S ACTIVITIES	751.84	0.00		751.84	0.00		751.84
	Total article 315	751.84	0.00		751.84	0.00		751.84
3161	MISSIONS	451.61	451.61	100.00%	0	0.00		451.61
	Total Article 316	451.61	451.61	100.00%	0	0.00		451.61
3171	STATUTORY MEETINGS	6,406.13	6,406.13	100.00%	0	6,406.13	100.00%	0
	Total Article 317	6,406.13	6,406.13	100.00%	0	6,406.13	100.00%	0
3181	TECHNICAL MEETINGS	7,605.38	7,605.38	100.00%	0	7,605.38	100.00%	0
	Total Article 318	7,605.38	7,605.38	100.00%	0	7,605.38	100.00%	0
3191	REPRESENTATION AND ENTERTAINMENT EXPENSES	53.87	0.00		53.87	0.00		53.87
	Total Article 319	53.87	0.00		53.87	0.00		53.87
	Total Chapter 31	35,141.14	34,301.78	97.61%	839.36	27,725.49	80.83%	7,415.65
	Total Title 3	35,141.14	34,301.78	97.61%	839.36	27,725.49	80.83%	7,415.65
	GRAND TOTAL	267,854.57	259,088.26	96.73%	8,766.31	250,605.53	96.73%	17,249.04

Budgetary implementation – Appropriations automatically carried over (C8) (1/2)

Budget Line	Budget Line Description	Commitments and Payments	Transfer	SAB	Commitments and Payments	Commitments Amount	Commitment Related to Final Credit	Payment Amount	Related to commitment	To Be Cancelled
1141	AGENCY STAFF	0	0	0	31,162.40	31,162.40	100.00%	31,162.40	100.00%	0
	Total Article 114	0	0	0	31,162.40	31,162.40	100.00%	31,162.40	100.00%	0
1154	ALLOWANCES AND EXPENSES ON ENTERING AND LEAVING THE SERVICE AND ON TRANSFER	0	0	0	13,816.76	13,816.76	100.00%	7,385.65	53.45%	6,431.11
	Total Article 115	0	0	0	13,816.76	13,816.76	100.00%	7,385.65	53.45%	6,431.11
1161	RECRUITMENT PROCEDURE	0	0	0	10,000.00	10,000.00	100.00%	3,597.01	35.97%	6,402.99
	Total Article 116	0	0	0	10,000.00	10,000.00	100.00%	3,597.01	35.97%	6,402.99
1191	TRAINING	0	0	0	24,967.68	24,967.68	100.00%	23,813.64	95.38%	1,154.04
	Total Article 119	0	0	0	24,967.68	24,967.68	100.00%	23,813.64	95.38%	1,154.04
	Total Chapter 11	0	0	0	79,946.84	79,946.84	100.00%	65,958.70	82.50%	13,988.14
	Total Title 1	0	0	0	79,946.84	79,946.84	100.00%	65,958.70	82.50%	13,988.14
Budget Line	Budget Line Description	Commitments and Payments	Transfer	SAB	Commitments and Payments	Commitments Amount	Commitment Related to Final Credit	Payment Amount	Related to commitment	To Be Cancelled
2111	RENT	0	0	0	5,841.15	5,841.15	100.00%	224.28	3.84%	5,616.87
2112	WATER, GAS, ELECTRICITY AND HEATING	0	0	0	2,532.87	2,532.87	100.00%	2,532.87	100.00%	0
2113	CLEANING AND MAINTENANCE	0	0	0	22,766.08	22,766.08	100.00%	15,205.09	66.79%	7,560.99
2114	SECURITY AND SURVEILLANCE OF BUILDINGS	0	0	0	1,526.81	1,526.81	100.00%	0.00		1,526.81
	Total Article 211	0	0	0	32,666.91	32,666.91	100.00%	17,962.24	54.99%	14,704.67
2121	COMPUTER CENTRE OPERATIONS	0	0	0	224,319.20	224,319.20	100.00%	224,319.17	100.00%	0.03
2122	ELECTRONIC OFFICE EQUIPMENT	0	0	0	60,097.57	60,097.57	100.00%	55,431.02	92.24%	4,666.55
	Total Article 212	0	0	0	284,416.77	284,416.77	100.00%	279,750.19	98.36%	4,666.58
2133	NEW PURCHASES OR REPLACEMENT OF TECHNICAL EQUIPMENT AND INSTALLATIONS	0	0	0	1,640.21	1,640.21	100.00%	1,640.21	100.00%	0
2136	MAINTENANCE, USE, REPAIR AND HIRE OF VEHICLES	0	0	0	1,580.42	1,580.42	100.00%	230.39	14.58%	1,350.03
2137	LIBRARY STOCKS, PURCHASE OF BOOKS	0	0	0	919.14	919.14	100.00%	538.71	58.61%	380.43
2138	SUBSCRIPTIONS TO NEWSPAPERS, PERIODICAL AND NEWS AGENCIES	0	0	0	22,594.32	22,594.32	100.00%	19,993.31	88.49%	2,601.01
2139	STATIONERY AND OFFICE SUPPLIES	0	0	0	21,923.32	21,923.32	100.00%	21,104.60	96.27%	818.72
	Total Article 213	0	0	0	48,657.41	48,657.41	100.00%	43,507.22	89.42%	5,150.19
2141	BANK AND OTHER FINANCIAL CHARGES	0	0	0	8,758.90	8,758.90	100.00%	7,419.40	84.71%	1,339.50
2145	MISCELLANEOUS EXPENDITURE ON INTERNAL MEETINGS	0	0	0	65	65	100.00%	0.00		65
2147	POSTAL AND DELIVERY CHARGES	0	0	0	10,509.87	10,509.87	100.00%	4,592.73	43.70%	5,917.14
2148	TELEPHONE, TELEGRAPH, TELEX, TELEVISION	0	0	0	13,084.22	13,084.22	100.00%	8,792.84	67.20%	4,291.28
	Total Article 214	0	0	0	32,417.99	32,417.99	100.00%	20,805.07	64.18%	11,612.92
2151	RESTAURANTS AND CANTINAS	0	0	0	1,405.12	1,405.12	100.00%	924.36	65.79%	480.76
2152	SOCIAL CONTACTS BETWEEN STAFF	0	0	0	2,647.49	2,647.49	100.00%	2,229.40	84.21%	418.09
	Total Article 215	0	0	0	4,052.61	4,052.61	100.00%	3,153.76	77.82%	898.85
	Total Chapter 21	0	0	0	402,211.69	402,211.69	100.00%	365,178.48	90.79%	37,033.21
	Total Title 2	0	0	0	402,211.69	402,211.69	100.00%	365,178.48	90.79%	37,033.21

Budgetary implementation – Appropriations automatically carried over (C8) (2/2)

Budget Line	Budget Line Description	Commitments and Payments	Transfer	SAB	Commitments and Payments	Commitments Amount	Commitment Related to Final Credit	Payment Amount	Related to commitment	To Be Cancelled
3111	PUBLISHING	0	0	0	243,050.32	243,050.32	100.00%	210,984.36	86.81%	32,065.96
	Total Article 311	0	0	0	243,050.32	243,050.32	100.00%	210,984.36	86.81%	32,065.96
3121	TRANSLATIONS	0	0	0	55,674.71	55,674.71	100.00%	37,810.00	67.91%	17,864.71
	Total Article 312	0	0	0	55,674.71	55,674.71	100.00%	37,810.00	67.91%	17,864.71
3131	MARKETING AND PROMOTION OF DATA DISSEMINATION	0	0	0	17,600.84	17,600.84	100.00%	16,315.64	92.70%	1,285.20
	Total Article 313	0	0	0	17,600.84	17,600.84	100.00%	16,315.64	92.70%	1,285.20
3141	PROJECT RELATED ACTIVITIES TO BE HANDLED OUTSIDE	0	0	0	105,600.87	105,600.87	100.00%	102,342.87	96.91%	3,258.00
	Total Article 314	0	0	0	105,600.87	105,600.87	100.00%	102,342.87	96.91%	3,258.00
3151	REITOX NFP'S ACTIVITIES	0	0	0	220,000.00	220,000.00	100.00%	220,000.00	100.00%	0
	Total Article 315	0	0	0	220,000.00	220,000.00	100.00%	220,000.00	100.00%	0
3161	MISSIONS	0	0	0	33,737.38	33,737.38	100.00%	19,861.73	58.87%	13,875.65
	Total Article 316	0	0	0	33,737.38	33,737.38	100.00%	19,861.73	58.87%	13,875.65
3171	STATUTORY MEETINGS	0	0	0	76,123.42	76,123.42	100.00%	65,017.59	85.41%	11,105.83
	Total Article 317	0	0	0	76,123.42	76,123.42	100.00%	65,017.59	85.41%	11,105.83
3181	TECHNICAL MEETINGS	0	0	0	143,298.44	143,298.44	100.00%	78,114.78	54.51%	65,183.66
	Total Article 318	0	0	0	143,298.44	143,298.44	100.00%	78,114.78	54.51%	65,183.66
3191	REPRESENTATION AND ENTERTAINMENT EXPENSES	0	0	0	307.77	307.77	100.00%	0.00		307.77
	Total Article 319	0	0	0	307.77	307.77	100.00%	0.00		307.77
	Total Chapter 31	0	0	0	895,393.75	895,393.75	100.00%	750,446.97	83.81%	144,946.78
	Total Title 3	0	0	0	895,393.75	895,393.75	100.00%	750,446.97	83.81%	144,946.78
	GRAND TOTAL	0	0	0	1,377,552.28	1,377,552.28	100.00%	1,181,584.15	85.77%	195,968.13

Budgetary implementation – Revenue assigned (RO) – Phare -00-275

Budget Line	Budget Line Description	Initial Credit (1)	Transfer (2)	Appropriation Transaction (3)	Executed Commitment Amount (4)	Not Used (3)-(4)	Payment Appropriation Transaction Amount (5)	Executed PaymentAmount	To be carried over (4)-(6)
1121	AUXILIARY STAFF	2,100.74	0	2,100.74	2,100.74	0	2,100.74	156.94	1,943.80
	Total Article 112	2,100.74	0	2,100.74	2,100.74	0	2,100.74	156.94	1,943.80
1131	LOCAL STAFF	14,405.28	0	14,405.28	14,405.28	0	14,405.28	0	14,405.28
	Total Article 113	14,405.28	0	14,405.28	14,405.28	0	14,405.28	0	14,405.28
	Total Chapter 11	16,506.02	0	16,506.02	16,506.02	0	16,506.02	156.94	16,349.08
	Total Title 1	16,506.02	0	16,506.02	16,506.02	0	16,506.02	156.94	16,349.08
Budget Line	Budget Line Description	Initial Credit (1)	Transfer (2)	Appropriation Transaction (3)	Executed Commitment Amount (4)	Not Used (3)-(4)	Payment Appropriation Transaction Amount (5)	Executed PaymentAmount	To be carried over (4)-(6)
2110	WATER, GAS, ELECT., HEATING, CLEANING, S	7,418.00	0	7,418.00	7,418.00	0	7,418.00	0	7,418.00
	Total Article 211	7,418.00	0	7,418.00	7,418.00	0	7,418.00	0	7,418.00
2121	COMPUTER CENTRE OPERATIONS	6,891.42	0	6,891.42	6,891.42	0	6,891.42	0	6,891.42
	Total Article 212	6,891.42	0	6,891.42	6,891.42	0	6,891.42	0	6,891.42
2141	BANK AND OTHER FINANCIAL CHARGES	5,258.05	0	5,258.05	5,258.05	0	5,258.05	3,952.62	1,305.43
	Total Article 214	5,258.05	0	5,258.05	5,258.05	0	5,258.05	3,952.62	1,305.43
	Total Chapter 21	19,567.47	0	19,567.47	19,567.47	0	19,567.47	3,952.62	15,614.85
	Total Title 2	19,567.47	0	19,567.47	19,567.47	0	19,567.47	3,952.62	15,614.85
Budget Line	Budget Line Description	Initial Credit (1)	Transfer (2)	Appropriation Transaction (3)	Executed Commitment Amount (4)	Not Used (3)-(4)	Payment Appropriation Transaction Amount (5)	Executed PaymentAmount	To be carried over (4)-(6)
3111	PUBLISHING	103,997.25	0	103,997.25	103,997.25	0	103,997.25	0	103,997.25
	Total Article 311	103,997.25	0	103,997.25	103,997.25	0	103,997.25	0	103,997.25
3121	TRANSLATIONS	4,667.22	0	4,667.22	4,667.22	0	4,667.22	0	4,667.22
	Total Article 312	4,667.22	0	4,667.22	4,667.22	0	4,667.22	0	4,667.22
3131	MARKETING AND PROMOTION OF DATA DISSEMINATION	0	0	0	0.00	0	0	0.00	0.00
	Total article 313	0	0	0	0.00	0	0	0.00	0.00
3161	MISSIONS	9,945.87	0	9,945.87	9,945.87	0	9,945.87	0	9,945.87
	Total Article 316	9,945.87	0	9,945.87	9,945.87	0	9,945.87	0	9,945.87
3181	TECHNICAL MEETINGS	502,474.49	0	502,474.49	502,474.49	0	502,474.49	0	502,474.49
	Total Article 318	502,474.49	0	502,474.49	502,474.49	0	502,474.49	0	502,474.49
	Total Chapter 31	621,084.83	0	621,084.83	621,084.83	0	621,084.83	0	621,084.83
3311	MISSIONS	0	0	0	0.00	0	0	0.00	0.00
	Total Article 331	0	0	0	0.00	0	0	0.00	0.00
3331	TECHNICAL MEETINGS	0	0	0	0.00	0	0	0.00	0.00
	Total Article 333	0	0	0	0.00	0	0	0.00	0.00
	Total Chapter 33	0	0	0	0.00	0	0	0.00	0.00
	Total Titel 3	621,084.83	0	621,084.83	621,084.83	0	621,084.83	0	621,084.83
	GRAND TOTAL	657,158.32	0	657,158.32	657,158.32	0	657,158.32	4,109.56	653,048.76

Budgetary implementation – Revenue assigned (RO) – Phare – 2002-047-654

Budget Line	Budget Line Description	Initial Credit	Transfer	Commitment Appropriation Transaction Amount	Executed Commitment Amount	Not Used	Payment Appropriation Transaction Amount	Executed PaymentAmount	To be carried over
1121	AUXILIARY STAFF	58,800.00	0	58,800.00	58,800.00	0	58,800.00	50,524.24	8,275.76
	Total Article 112	58,800.00	0	58,800.00	58,800.00	0	58,800.00	50,524.24	8,275.76
	Total Chapter 11	58,800.00	0	58,800.00	58,800.00	0	58,800.00	50,524.24	8,275.76
	Total Title 1	58,800.00	0	58,800.00	58,800.00	0	58,800.00	50,524.24	8,275.76
Budget Line	Budget Line Description	Initial Credit	Transfer	Commitment Appropriation Transaction Amount	Executed Commitment Amount	Not Used	Payment Appropriation Transaction Amount	Executed PaymentAmount	To be carried over
2121	COMPUTER CENTRE OPERATIONS	3,000.00	0	3,000.00	2,542.60	457.4	3,000.00	2,542.60	0
	Total Article 212	3,000.00	0	3,000.00	2,542.60	457.4	3,000.00	2,542.60	0
2141	BANK AND OTHER FINANCIAL CHARGES	4,920.00	0	4,920.00	438.71	4,481.29	4,920.00	42.71	396
	Total Article 214	4,920.00	0	4,920.00	438.71	4,481.29	4,920.00	42.71	396
	Total Chapter 21	7,920.00	0	7,920.00	2,981.31	4,938.69	7,920.00	2,585.31	396
	Total Title 2	7,920.00	0	7,920.00	2,981.31	4,938.69	7,920.00	2,585.31	396
Budget Line	Budget Line Description	Initial Credit	Transfer	Commitment Appropriation Transaction Amount	Executed Commitment Amount	Not Used	Payment Appropriation Transaction Amount	Executed PaymentAmount	To be carried over
3111	PUBLISHING	27,000.00	0	27,000.00	13,012.38	13,987.62	27,000.00	13,012.38	0
	Total Article 311	27,000.00	0	27,000.00	13,012.38	13,987.62	27,000.00	13,012.38	0
3141	PROJECT RELATED ACTIVITIES TO BE HANDLED OUTSIDE	34,500.00	0	34,500.00	33,657.00	843	34,500.00	19,400.00	14,257.00
	Total Article 314	34,500.00	0	34,500.00	33,657.00	843	34,500.00	19,400.00	14,257.00
3161	MISSIONS	63,000.00	0	63,000.00	63,000.00	0	63,000.00	40,290.03	22,709.97
	Total Article 316	63,000.00	0	63,000.00	63,000.00	0	63,000.00	40,290.03	22,709.97
3181	TECHNICAL MEETINGS	308,780.00	0	308,780.00	308,780.00	0	308,780.00	150,844.90	157,935.10
	Total Article 318	308,780.00	0	308,780.00	308,780.00	0	308,780.00	150,844.90	157,935.10
	Total chapter 31	433,280.00	0	433,280.00	418,449.38	14,830.62	433,280.00	223,547.31	194,902.07
	Total Title 3	433,280.00	0	433,280.00	418,449.38	14,830.62	433,280.00	223,547.31	194,902.07
	GRAND TOTAL	500,000.00	0	500,000.00	480,230.69	19,769.31	500,000.00	276,656.86	203,573.83



European Monitoring Centre
for Drugs and Drug Addiction

FINANCIAL STATEMENTS FOR 2003

In accordance with Articles 76 to 83 of the new Financial Regulation of the EMCDDA, adopted by the Management Board at its meeting of 15-17 January 200, the financial statements of the EMCDDA in 2003 shall comprise:

- The balance sheet – Assets and liabilities;
- The statement of changes in capital;
- The cash-flow table;
- The annex

EMCCDA balance sheet at 31.12.2003

ASSETS

	Heading	2003	2002
I. START-UP COSTS	I.		
II. INTANGIBLE FIXED ASSETS	II.	36,091.81	31,372.04
III. TANGIBLE FIXED ASSETS	III.	2,986,610.86	2,736,777.02
A. Land and buildings		2,736,883.52	2,420,250.72
B. Installations, machinery and furniture		28,061.91	33,494.85
C. Vehicle fleet		19,139.72	31,557.65
D. Computer equipment		202,525.71	251,473.80
IV. FINANCIAL ASSETS	IV.		
V. LONG-TERM RECEIVABLES	V.		
VI. STOCKS	VI.	33,831.61	28,466.10
A. Office supplies and other consumables		33,831.61	28,466.10
VII. SHORT-TERM ASSETS	VII.	238,641.20	101,182.89
B. Current assets			
1. PHARE advances 2002-047-654		6,000.00	
2. Amounts receivable from COMMISSION PHARE 02-047-654		70,000.00	
a. (...)			
a. VAT paid and to be recovered from the Portuguese government		93,617.63	83,625.52
b. VAT paid and to be recovered from the Portuguese government		596.72	
PHARE PROJECT			
3. Amounts receivable from European Union bodies			
4. Sundry accounts receivable		65,926.85	17,557.37
C. Miscellaneous amounts			
1. Amounts receivable from personnel (Salary advance)		2,500	
2. Other amounts			
VIII. ASSETS UNDER TREASURY MANAGEMENT	VIII.		
IX. LIQUID ASSETS	IX.	2,290,543.58	3,478,498.88
X. TRANSITIONAL ACCOUNTS	X.	653.72	23,632.58
TOTAL ASSETS		5,586,372.78	6,399,929.51

LIABILITIES

		Heading	2003	2002
I.	OWN CAPITAL	XI.	3,406,628.86	4,523,701.89
A.	Net capital resulting from financial adjustments			
	Capital		2,796,615.16	3,224,492.74
	Outturn of budgetary implementation for the financial year			
	EMCDDA		372,519.91	502,659.09
	Norway		20,488.59	27,646.25
	*Phare 00-275 (project wound up 31/12/2003)		0.00	465,958.44
	Phare 2002-047-654		-164,874.57	
	Other assigned revenue		6,998.44	6,343.44
	Outturn of adjustments			
	Fixed assets and stocks		259,919.12	-427,877.58
	Established entitlements (EMCDDA)		54,821.82	93,203.22
	Established entitlements (Phare)			7,979.67
B.	Balance for the previous financial years			
	EMCDDA		0.00	590,802.48
	Norway		60,140.39	32,494.14
	Phare			
	Other assigned revenue			
II.	PROVISIONS FOR CONTINGENCIES	XII.		
III.	LONG-TERM LIABILITIES	XIII.		
IV.	CURRENT LIABILITIES	XIV.	2,056,276.61	1,607,717.34
A.	Long-term liabilities due during the year			
B.	Other current financial liabilities			
C.	Current liabilities			
	1. Member States			
	2. Community bodies			
	3. Appropriations to be carried over			
	4. Sundry accounts receivable		17,588.14	18,278.56
D.	Other liabilities			
	1. Non-differentiated appropriations automatically carried over		1,815,345.33	1,377,024.02
	2. Non-differentiated appropriations carried over by the Management Board			212,414.76
	3. Differentiated appropriations in respect of contributions by third parties			
	Phare		223,343.14	
	Tser			
V.	TRANSITIONAL ACCOUNTS	XV.	123,467.31	268,510.28
	Re-use accounts		111.93	3,958.34
	Deferred accounts		123,355.38	264,551.94
	TOTAL		5,586,372.78	6,399,929.51

Statement of changes in capital

1. CAPITAL		
	OUTTURN OF ADJUSTMENTS CARRIED OVER	2,796,615.16
2. OUTTURN OF BUDGETARY IMPLEMENTATION FOR THE FINANCIAL YEAR		
A.	REVENUE	
	1. Own resources	
	Subsidies	
	European Commission subsidy	9,300,000.00
	Norway participation	420,750.00
	Assigned revenue	
	Revenue assigned under PHARE 02-047-654	334,000.00
	Earmarked Revenue /	
	2. Surplus available	
	3. Other revenue	
	Financial revenue EMCDDA (bank interest)	44,966.83
	Financial revenue PHARE 02-047-654 (bank interest)	1,125.43
	Financial revenue PHARE 00-275 (bank interest)	20,664.38
	Total revenue (A)	10,122,161.64
B.	EXPENDITURE	
	C1 payments	7,801,767.52
	C1 appropriations automatically carried over	1,815,345.33
	C2 appropriations not automatically carried over	
	Phare payments 02-047-654-RO	276,656.86
	Appropriations carried over PHA RO 02-047-654	223,343.14
	Total expenditure (B)	10,117,112.85
C.	Outturn for the financial year (A - B)	
	Outturn for the financial year – Subsidies	148,603.98
	Outturn for the financial year – PHA 02-047-654 assigned revenue	-164,874.57
	Outturn for the financial year – PHA 00-275 assigned revenue	20,664.38
	Outturn for the financial year -Other assigned revenue	655.00
	Total outturn for the year (C)	5048.79
	Cancelled appropriations carried over for re-use	
	Cancelled C2 appropriations, not committed or paid	25,779.48
	Cancelled C8 appropriations, not paid	195,439.87
	C5 appropriations carried over for re-use from 2001, not used	17,249.04
	EMCDDA budget revenue	102.62
	PHARE budget revenue	8,205.17
	Final settlement of balance PHARE 00-275-(19/12/03)	-490,718.43
	Carry-over correction 2002-2003-C8	-528.26
	Exchange-rate differences	
	Exchange-rate differences for the year (+)	-34.05
	Exchange-rate differences for the year (-)	5,867.56
D.	Balance for the financial year	
	Balance for the financial year – Subsidies	
	Balance for the financial year - European Commission subsidy	372,519.91
	Balance for the financial year - Norway participation	20,488.59
	Balance for the financial year - PHARE 00-275 assigned revenue	0.00
	Balance for the financial year - PHA 02-047-654 assigned revenue	-164,874.57
	Total balance for the year (D)	228,133.93
3. OUTTURN OF ADJUSTMENTS		
A.	POSITIVE ADJUSTMENTS	
	1. Additions /increases:	
	a. Start-up costs	
	b. Intangible fixed assets	28,266.89
	c. Tangible fixed assets	106,401.94
	d. Financial assets (without guarantee)	
	e. Loans against budget appropriation	
	f. Stocks	5,365.51
	g. Established entitlements during the financial year	54,821.82
	2. Depreciation/reduction in value (decreases)	316632.52
	2. Depreciation/reduction in value (decreases)	250,919.12
	4. Income resulting from borrowing and lending activities	
	5. Other expenditure	0.28
	Total (A)	762,448.28
B.	NEGATIVE ADJUSTMENTS	
	1. Withdrawals/reductions:	
	a. Start-up costs	
	b. Intangible fixed assets	
	c. Tangible fixed assets	250,919.12
	d. Financial assets (without guarantee)	
	e. Loans against budget appropriations	
	f. Stocks	
	g. Established entitlements during the financial year	
	2. Depreciation/reduction in value (increases)	196,748.02
	3. Reserves (increases)	
	4. Losses resulting from borrowing and lending activities	
	5. Other expenditure	
	Total (B)	447,707.34
	ECONOMIC OUTTURN FOR THE FINANCIAL YEAR : (A) – (Problem)	314,740.94
4. BALANCE CARRIED OVER FROM THE PREVIOUS YEARS		
	OTHER ASSIGNED REVENUE	6,998.44
	Norway	60,140.39
	Balance for the previous years	
	TOTAL OWN CAPITAL	3,406,628.86

TABLE 4 – EMCDDA – Cash-flow analysis as at 31/12/2003**ECONOMIC AND MONETARY COOPERATION BUDGET**

<u>Situation as at 31 December 2002</u>	
"Banks" balance	3,009,673.27
Imprest account balance	2,681.93
(a) Total	3,012,355.20
<u>Actual revenue for 2003</u>	
Budget expenditure	8,763,662.34
Non-budget revenue	118,744.77
(b) Total	8,882,407.11
<u>Actual expenditure for 2003</u>	
Budget expenditure	9,692,075.83
Weighting	-259,541.00
Non-budget expenditure	232,729.15
(c) Total	9,665,263.98
<u>Situation as at 31 December 2003</u>	
"Bank" balance	2,241,090.93
Imprest account balance	2,728.63
Bank and imprest account total	2,243,819.56
(d)= (a+b-c) Total	2,229,498.33
	-14,321.23

The difference between the "bank and imprest account" total and the total (d), that is, EUR 14 321.23 corresponds exactly to transfers pending at the end of the financial year and the sum of the remaining social security to be covered in 2004.

Table 4 – PHARE-EMCDDA- Cash-flow analysis

PHARE 00-275 BUDGET

<u>Situation as at 31 December 2002</u>	
"Banks" balance	464,825.61
Imprest account balance	
(a) Total	464,825.61
<u>Actual expenditure for 2003</u>	
Budget revenue	1,382.15
Revenue for re-use, to be entered for 2003	7,979.67
Non-budget revenue INTEREST 2003	20,664.38
(b) Total	30,026.20
<u>Actual expenditure for 2003</u>	
Budget expenditure	4,109.56
Non-budget expenditure	490,742.25
(c) Total	494,851.81
<u>Situation as at 31 December 2003</u>	
"Bank" balance	0.00
Imprest account balance	
Bank and imprest account total	
(d)= (a+b-c) Total	0.00

THE BALANCE FOR PHARE PROJECT 00-275 WAS REIMBURSED TO THE COMMISSION ON 19 DECEMBER 2003.

Table 4 – PHARE-EMCDDA- Cash-flow analysis

PHARE 02-047-654 BUDGET

<u>Situation as at 31 December 2002</u>	
“Banks” balance	
(a) Total	<i>0.00</i>
<u>Actual revenue for 2003</u>	
Budget revenue	<i>334,000.00</i>
Revenue for re-use, to be entered for 2003	
Non-budget revenue INTEREST 2003	<i>1,236.89</i>
(b) Total	<i>335,236.89</i>
<u>Actual expenditure for 2003</u>	
Budget expenditure	<i>276,656.86</i>
Non-budget expenditure	<i>9,439.49</i>
(c) Total	<i>286,096.35</i>
<u>Situation as at 31 December 2003</u>	
“Bank” balance	<i>46,724.02</i>
Imprest account balance	
Bank and imprest account total	
(d)= (a+b-c) Total	<i>49,140.54</i>
	<i>2,416.52</i>

The difference between the “bank and imprest account” total and the total (d), that is, EUR 2,416.52 corresponds exactly to transfers pending at the end of the financial year and the sum of the remaining social security to be covered in 2004.

I. Content of financial statements

Pursuant to Articles 76 to 83 of the new Financial Regulation of the EMCDDA (European Monitoring Centre for Drugs and Drug Addiction) adopted by the Management Board at its meeting held on 15-17 January 2003, the financial statements shall comprise:

- The balance sheet – Assets and liabilities;
- The statement of changes in capital;
- The cash-flow table.

II. Modification of the chart of accounts

It is important to note that the financial statements for 2003 were prepared and presented in accordance with the Accounting and Consolidation Manual of the European Communities. A number of modifications to the chart of accounts were therefore required and, as a result, the presentation of certain items differs from the presentation adopted in previous years.

The new method of presentation has two advantages:

- Firstly, it allows for a more analytical reading of the EMCDDA accounts;
- Secondly, it facilitates the consolidation of the EMCDDA accounts with those of the Commission, which will become obligatory as of 2005.

III. Depreciation of fixed assets

Pursuant to Title IV, Chapter 4 of Commission Regulation (EC) No 2909/2000 of 29 December 2000, and following the Director's adoption of rules for the accounting management of the EMCDDA's non-financial assets, all assets entered on the EMCDDA's balance sheet must have a purchase cost equal to or greater than EUR 420. These assets are then depreciated.

The depreciation method used is the straight-line method. The depreciation rates applied, which are set out in the annex to the regulation, are as follows:

- Building: 25 years
- Equipment, machinery and furniture: 4-10 years
- Vehicle fleet: 4 years
- Computer equipment: 4 years

Tangible and intangible fixed assets

DESCRIPTION	Land and buildings	Equipment, machinery and furniture	Vehicle fleet	Computer equipment	Software	TOTAL ASSETS 31/12/03
A. Acquisition value						
Previous year-end	3,559,193.00	151,939.25	73,671.72	784,752.94	65,921.52	
Changes during the year						
Acquisitions		4,707.14		101,694.80	28,266.89	
Disposals and withdrawals			-24,000.00	-226,959.32		
Transfers between headings						
Year-end	3,559,193.00	156,646.39	49,671.72	659,488.42	94,188.41	4,519,187.94
B. Depreciation and reduction in value						
Previous year-end	-1,138,942.00	-118,444.00	-42,114.07	-533,279.14	-34,549.48	
Changes during the year						
Acquisitions		-10,140.08	-12,417.93	-150,642.89	-23,547.12	
Disposals and withdrawals	316,632.52		24,000.00	226,959.32		
Transfers between headings						
Year-end	-822,309.48	-128,584.48	-30,532.00	-456,962.71	-58,096.60	-1,496,485.27
Net book value (A+B)	2,736,883.52	28,061.91	19,139.72	202,525.71	36,091.81	3,022,702.67

In 2003, the important fact concerning the Building concerns the separation of the value of the land and the Building itself.

This was done on the basis of an evaluation by an external real estate expert (Rumos), and in order to introduce this change with regard to the situation 2002 an adjustment of **316,632.52 €** had to be effective 31.12.2003.

The residual value of the building is thus : **2, 284, 193 €** less the accumulated depreciation mounting to **822,309. 48 €** as of 31.12.2003 and is equal to **1, 461,883.52 €.**

The lot on which the Building is located, is , in accordance with the report of Rumos , valued and included in the balance sheet at **1,275,000 €.**

As a result of this total value consisting of the residual value of the building (excluding the land) of **1,461,883.52 €** plus the estimated value of the land of **1,275,000 € = 2,736,883.52 €** as of 31.12.2003 is include in the balance sheet under Tangible assets comprising land and buildings.

Concerning Vehicle fleet, a car was sold and its value was completely depreciated, the corresponded value of **24000 €** has been annulated into the Tangible Assets.

Another amount of **226 959.32 €** link to the Computer equipment following a decision of declassification of those items has been annulated into Tangible Assets and its value was already fully depreciated,

C. Stocks at 31/12/2003

	Stationery
Acquisition value	33,831.61
Reduction in value	
Net book value	33,831.61

Stocks are valued on the basis of the most recent purchase price.
A delta stock in relation with 2002 has been of **5 365.51€**

D. Current receivables

An advance HB payment of **6000 €** and also an Advance of treasury of **70 000 €** to the project PHA 2002-047-654 will be both sold in 2004.

D. VAT paid and to be recovered

As at 31 December 2003, the total amount of VAT, currently accounted for outside the budget (411), which is still to be recovered from the Portuguese Government was **EUR 93 617.63** for the EMCDDA Budget and **EUR 596.72** for the Phare Budget.

E. Sundry accounts receivable

The sum of **EUR 65 926.85** appearing under this heading corresponds to established entitlements in respect of which recovery orders have been issued but which had still not been received as at 31 December 2003.

G. Others receivables

An amount of **2500 €** was paid as a salary advance and will be sold in 2004.

F. Liquid assets

Liquid assets as at 31 December 2003 were as follows:

	Liquid assets
EMCDDA current account CGD (EUR)	7,234.89
FINIBANCO current account (EUR)	2,233,856.04
PHARE current account (EUR)	46,724.02
Imprest account (EUR)	2,728.63
Liquid assets	2,290,543.58

G. Transitional accounts

The sum of EUR 653.72 appearing under this heading corresponds to:

	Transitional accounts - Assets
Budget adjustments	633.72
Budget adjustments	20.00

All these sums will be entered in the 2004 budget under appropriations carried over for settlement.

LIABILITIES

A. Own capital

1. Capital

The balance of **2,796,615.16 €** appearing under this heading corresponds to the net book value of fixed assets corrected from the value of carry-forward adjustments of 2002 (-427 877.58 €)

2. Economic outturn

The economic outturn comprises the following elements:

a) The budget outturn

The budget outturn comprises the following elements:

- Firstly, the balance of the subsidy received from the Commission at the end of 2003, corresponding to appropriations not paid or not automatically carried over at the end of the financial year in question is **372 519.91€** (including also Bank interest) and of **20 488.59 €** for the Norway grant.
- Earmarked revenues final balances was for the project PHA 00-275, 0 (Sold at 19/12/2003) and **(164 874,57€)** for the project **PHA 2002-047-654.**
- Others earmarked revenue for the projects Tser and Qualitative Search for **6998,44€** will be sold also in 2004.

All these sums should be reimbursed in 2004.

b) Outturn of financial adjustments

i) Fixed assets and stocks

The sum of **259,919.12 €** corresponds to adjustments made to the value of fixed assets and stocks in 2003 to reflect the following elements:

- Purchases made in the year;
- Adjustment of the acquisition value of the property referred to above;
- Depreciation in the year;
- Stock valuation.

ii) EMCDDA established entitlements

The amount of **54 821.82 €** correspond to the EMCDDA' s entitlements that have already been established but against which revenue will not be collected until 2004.

3. Balance carried over from previous years

The amount of **60 140.39 €** correspond to the balance of subsidies received from the Norway for 2001 and 2002 outstanding at the end of 2002 and will be reimbursed or deducted from the Norway's grant in 2004.

B. Current liabilities

1. Sundry accounts receivable

This amount of **17,588.14 €** includes :

- A sum of **11,101.42 €** representing transfers pending as at 31 December 2002 but finalised in 2003.
- A sum of **5,530.23 €** representing social security deductions made in respect of auxiliary staff but still to be paid to national social security bodies.
- A sum of **956.49 €** corresponds to return of payment that will be settled in 2004.

2. Other liabilities – Non-differentiated appropriations automatically carried over

This heading, which shows a balance of **1,815,345.33 €**, corresponds to 2003 appropriations automatically carried over to 2004.

3. Other liabilities – Differentiated appropriations (assigned revenue) – PHARE 2002-047-654

This heading, which shows a balance of **223,343.14 €**, corresponds to 2003 appropriations automatically carried over to 2004 for the balance of the project.

C. Transitional accounts – re-use

	Transitional accounts- Liabilities
Re-use	123,355.38
Deferred revenue	111.93

The sum of **123,355.38 €**, corresponds to the balance of revenue for re-use in 2003 (C4, revenue collected and entered in the budget as appropriations for re-use in 2003, less expenditure made in the course of the year). This sum was automatically carried over to 2004.

The sum of **111.93 €**, corresponds to revenue for re-use collected as at 31 December 2002 but not yet entered under appropriations for re-use as at this date.

Lisbon, 15 of September 2004

SIGNED

Pascal Jonjic

EMCDDA Accountant