



European Monitoring Centre
for Drugs and Drug Addiction

ANNUAL ACCOUNTS

FOR 2004

Rua da Cruz de Santa Apolónia, 23-25
1149-045 Lisboa, Portugal

PREAMBLE

Pursuant to Articles 76 to 83 of the new Financial Regulation of the EMCDDA (European Monitoring Centre for Drugs and Drug Addiction), the annual accounts shall comprise:

The report on budgetary and financial management

- I. Introduction
- II. Implementation of the budget

The budget implementation statements

The financial statements

REPORT ON BUDGETARY AND FINANCIAL MANAGEMENT FOR 2004

I. Introduction

A. Legal framework – Financial regulation

This report on budgetary and financial management has been prepared in accordance with Article 76 of the Financial Regulation of the EMCDDA.

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
- C5 : Appropriations for re-use carried over and lapsing in the current year
- C8 : Appropriations automatically carried over
- RO: Assigned revenue

D. Management and control systems

In 2004, the Centre continued to develop and improve its internal management and control instruments and procedures by adopting the following measures:

- a specific plan for the execution of its Work Programme/Budget, which was monitored periodically;
- periodic reporting with emphasis on budget implementation, together with specific meetings on the subject within the framework of the Centre's Internal Coordination Committee;
- permanent analysis and evaluation of commitment balances not settled in cooperation with the project managers in order to ensure optimal execution and to carry over to 2005 only the balances that correspond to real, confirmed needs;

- the development of electronic tools to promote greater knowledge and more effective use by the actors concerned of the internal control tools and procedures via the 'Financial Helpdesk' Intranet;
- streamlining/simplification of certain internal control procedures;
- structuring of internal public procurement policy, essentially in terms of defining needs and objectives and of continuing to standardise contractual instruments;
- internal staff training in order to improve internal administrative and financial management procedures;
- contribution to defining new accounting rules in the context of upgrading the accounting system to accrual accounting;
- revision of the inventory system.

Introduction of differentiated appropriations

Concerning the operational appropriations under Title 3 of the EMCDDA's budget, a significant change was introduced from the 2004 exercise by entering these appropriations as differentiated appropriations.

It is possible that a period for adaptation will be required to optimise the management of these appropriations.

II. Implementation of the budget

A. REVENUE

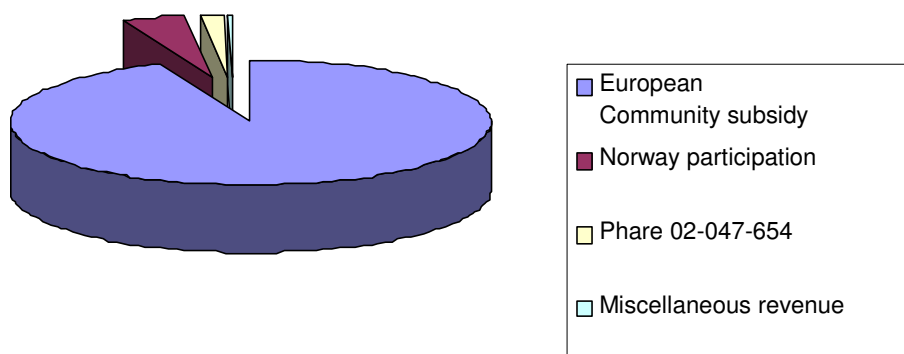
Revenue entered in the 2004 budget and actual revenue of the 2004 financial year presented in the table below:

	2004 – Revenue entered in the budget	2004 – Actual revenue
European Community subsidy	11,730,000.00	11,730,000.00
Other subsidies:		
Norway participation	514,030.00	514,030.00
Phare 02-047-654		210,708.93
EP revenue		1,108.21
Subtotal		
Total	12,244,030.00	12,455,847.14

Miscellaneous revenue breaks down as follows:

Bank interest – EU subsidy	31,766.01
Bank interest –Phare 02-047-654 subsidy	474.53
Bank interest – Phare 00-275	132.34
Total	32,372.88

2004 – Actual Revenue



B. EXPENDITURE

1. CURRENT APPROPRIATIONS (C1)

1.1. GENERAL

The analysis of the data relating to budget implementation in 2004 shows an overall rate of execution in commitments of 98% of the available budget.

2004 was marked by unusual events in terms of budget implementation, for instance the supplementary and amending budget for enlargement which was approved in May 2004.

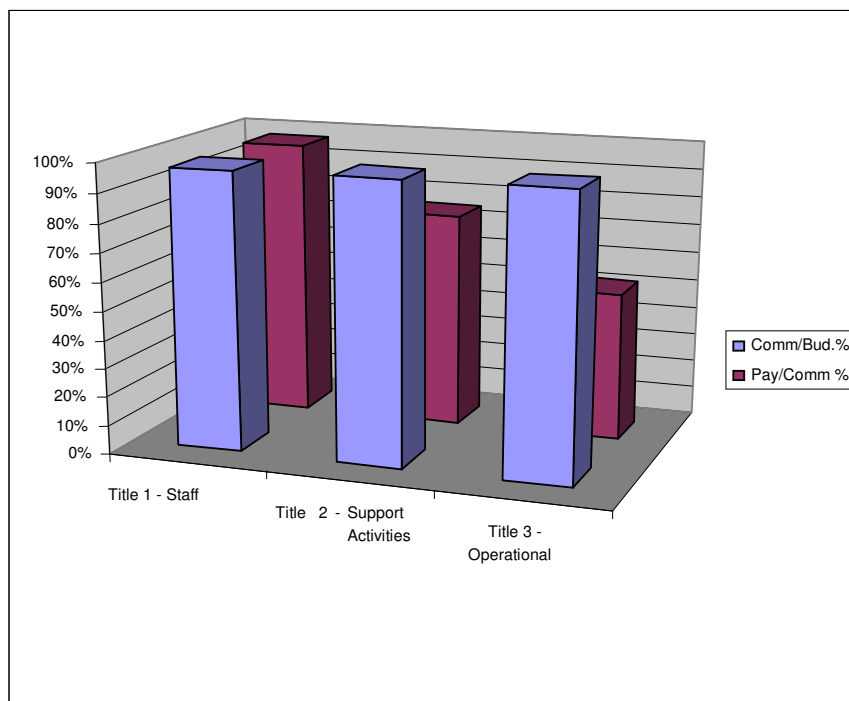
Moreover, during the 2005 budget procedure, the EMCDDA was informed of the Community Budgetary Authority's intention to reduce the amount of the Community subsidy granted to the EMCDDA's 2005 budget compared with the amount set down in the 2005 preliminary draft budget adopted by the Agency's Management Board.

The EMCDDA therefore proceed cautiously with regard to the implementation of the 2004 budget, particularly with regard to the filling of the new posts allocated as a result of the enlargement. As a result the rate of execution of the Title 1 was lower than expected and a transfer of appropriations from Title 1 to Title 2 was approved by the Management Board in September 2004 to optimise the implementation of the 2004 budget.

In this context, the rate of execution in payments works out at 78% of appropriations committed.

Current appropriations (C1)

	2004				
	Final budget	Commitments	Paid	Comm/Bud. %	Pay/Comm %
Title 1 - Staff	6,171,000.00	5,998,229.78	5,831,661.11	97%	97%
Title 2 - Support Activities	1,479,000.00	1,443,822.36	1,088,007.68	96%	75%
Title 3 - Operational	4,594,030.00	4,508,601.79	2,342,672.83	98%	52%
Total	12,244,030.00	11,950,654.53	9,262,341.62	98%	78%

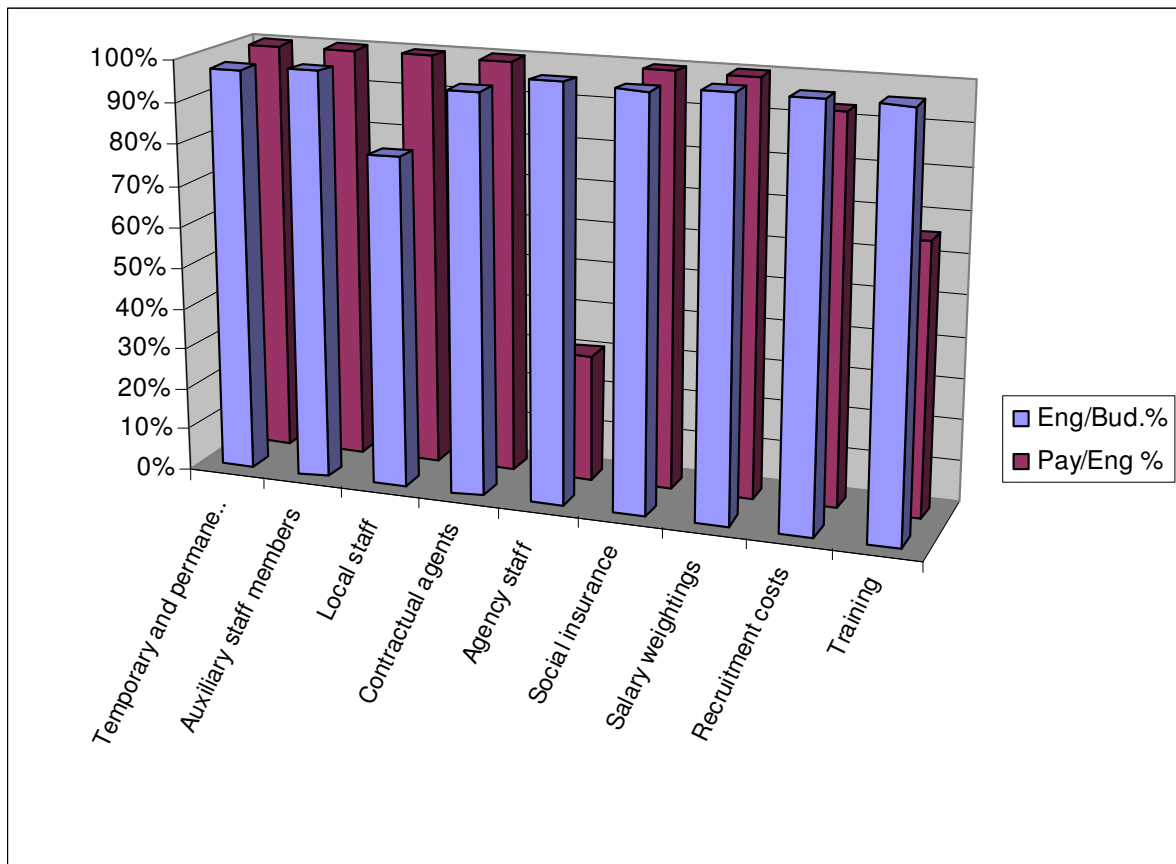


1.2 ANALYSIS BY TYPE OF EXPENDITURE

Title 1: Expenditure relating to persons working for the EMCDDA

Commitments were in line with the available budget, of which they accounted for 97%. The rate of execution in payments works out at 98% of appropriations committed.

		2004				
		Final budget	Committments	Payments	Comm./Bud%	Pay/Comm. %
111	Temporary and permanent staff	5,183,217.15	5,061,166.80	5,057,062.65	98%	100%
112	Auxiliary staff members	466,900.00	460,165.01	418,953.67	99%	91%
113	Local staff	166,082.69	132,302.18	132,302.18	80%	100%
114	Contractual agents	197,500.00	189,776.13	189,495.29	96%	100%
115	Agency staff	136,549.16	136,211.89	41,672.42	100%	31%
116	Social insurance	204,227.00	202,266.73	202,266.73	99%	100%
117	Salary weightings	-270,00.00	-270,000.00	-272,718.65	100%	100%
118	Recruitment costs	21,524.00	21,522.23	20,074.73	100%	93%
119	Training	65,000.00	64,818.81	42,552.09	100%	66%
	TOTAL TITLE 1	6,171,000.00	5,998,229.78	5,831,661.11	97%	97%

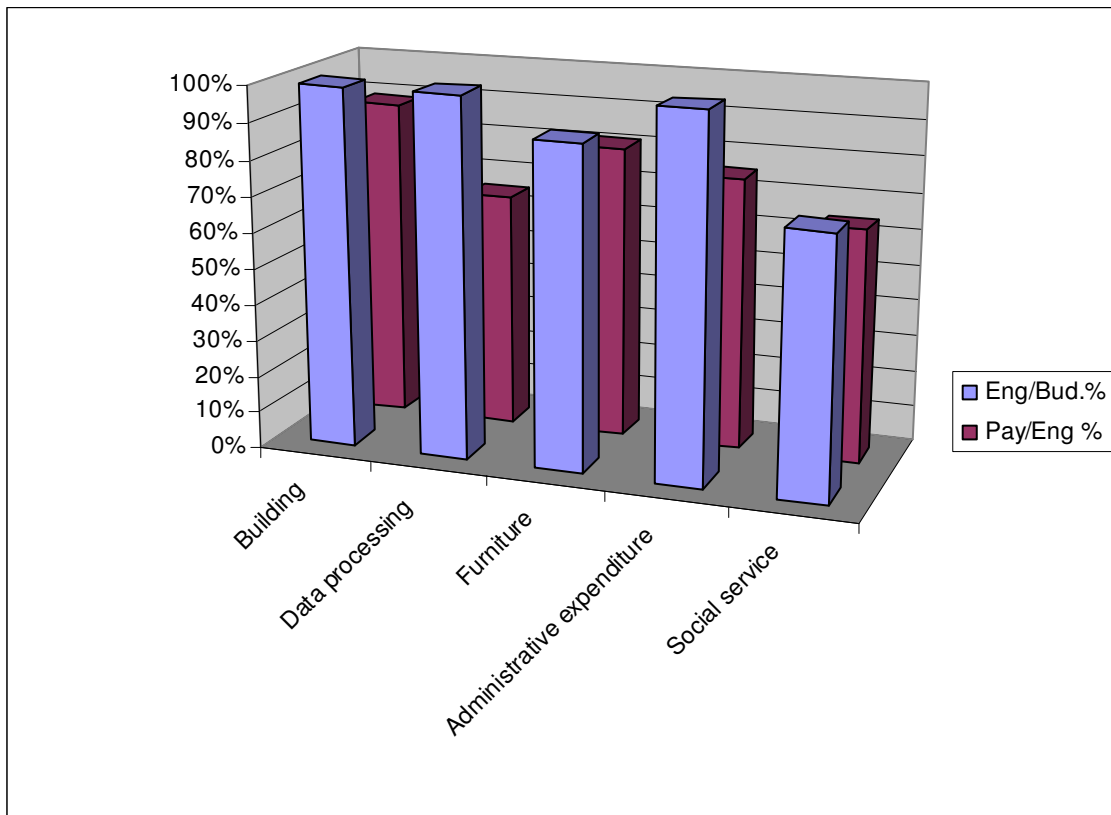


Title 2: Expenditure for support activities

Commitments were in line with the final available budget, of which they accounted for 98%. The rate of execution in payments works out at 75% of appropriations committed.

2004

		Final budget	Commitments	Payments	Comm/Bud %	Pay/Comm %
211	Building	492,773.42	489,579.76	434,640.95	99%	89%
212	Data processing	656,170.68	652,227.00	424,704.67	99%	65%
213	Furniture	112,269.95	100,119.91	81,178.63	89%	81%
214	Administrative expenditure	162,389.95	162,319.13	122,027.00	100%	75%
215	Social service	55,396.00	39,577.16	25,456.43	71%	64%
	TOTAL TITLE 2	1,479,000.00	1,443,822.96	1,088,007.68	98%	75%



Title 3: Expenditure linked to operational activities and projects

Commitments were in line with the available budget, of which they accounted for 98%. The rate of execution in payments works out at 52% of appropriations committed.

A more detailed analysis shows that the rates of execution in payments relating to 'Research and experts' and to the co-financing of Reitox activities in 2004 significantly affected the overall rate of execution in payments as regards operational expenditure.

This situation was caused by the following factors:

REITOX

Following the introduction of the new agreement to cover the co-financing of the activities of the Reitox national focal points (NFPs), in accordance with the provisions of the new Financial Regulation which came into force in January 2003, it became clear at the beginning of 2004 that most of the NFPs would not be able to produce the external audit report to close the 2003 financial year as is required by this agreement in order to complete the execution in time of the co-financing. In accordance with the principles of sound financial management, the EMCDDA did not proceed with the execution of the annual co-financing of the NFPs for 2004 since the execution relating to the co-financing of the previous year had not been fully completed. This led to a delay in the execution of Reitox co-financing commitments and payments for 2004.

Moreover, several national focal points did not request the payment of interim instalments of the co-financing, as provided under the 2004 subsidy agreements, preferring to claim payment of the whole amount of the co-financing at the end of the term of the subsidy agreement. This also contributed to the lowering of the rate of execution of payment appropriations under the budget heading concerned in 2004.

Research and experts

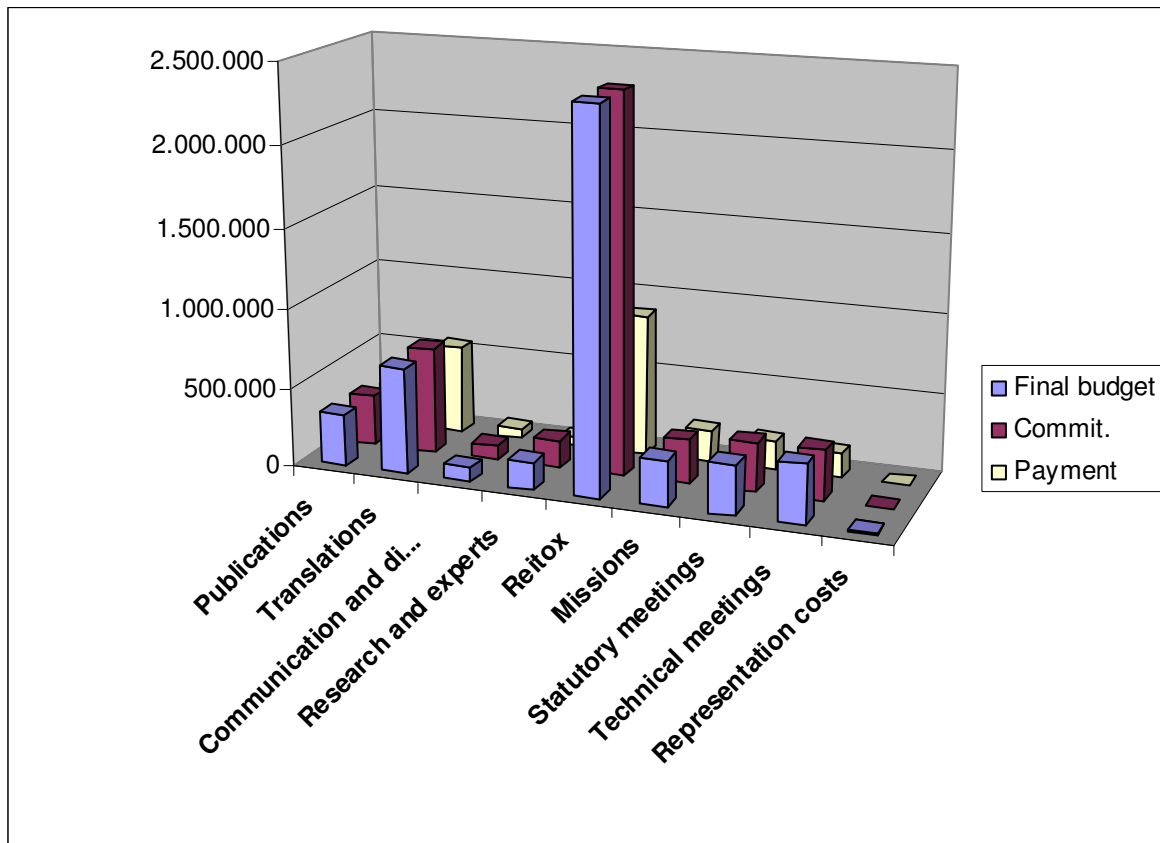
The rate of execution of this heading was affected by the fact that a large number of research and service contracts were launched in the second half of 2004, as a result of the additional resources that were obtained by means of a transfer intended to cover contingencies.

However, there was a higher level of execution for other types of expenditure concerning, for instance, 'Publications' (81%) and 'Translations' (83%), where efforts to improve payment procedures resulted in a quite considerable increase in the rate of execution in payments.

Title 3: Expenditure linked to operational activities and projects

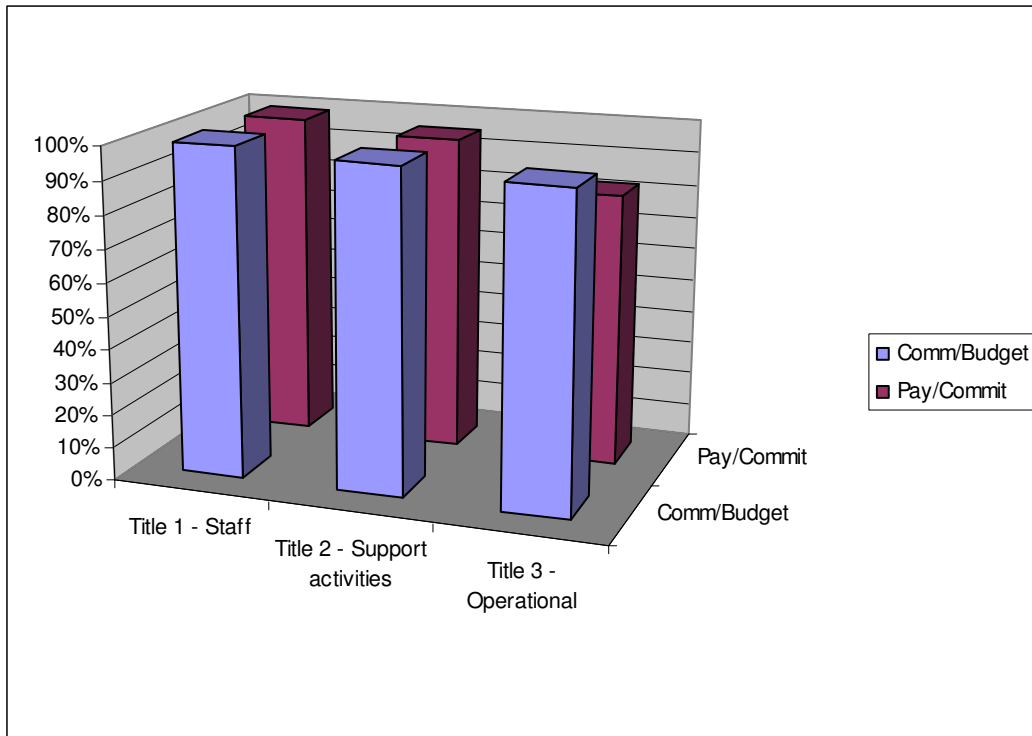
2004

		Final budget	Commitments	Payments	Comm/Bud%	Pay/Comm %
3111	Publications	323,584.00	316,048.69	256,228.18	98%	81%
3121	Translations	666,009.06	666,009.06	555,913.56	100%	83%
3131	Communication and dissemination	90,500.00	90,500.00	62,390.58	100%	69%
3141	Research and experts	173,041.12	172,086.00	50,545.76	99%	29%
3151	Reitox	2,363,710.50	2,363,696.65	885,558.53	100%	37%
3161	Missions	288,645.00	274,031.66	194,551.62	95%	71%
3171	Statutory meetings	314,246.00	309,040.16	181,531.41	98%	59%
3181	Technical meetings	369,264.00	312,725.37	152,598.69	85%	49%
3191	Representation costs	5,030.00	4,104.20	3,354.50	82%	82%
	TOTAL TITLE 3	4,594,029.68	4,508,601.79	2,342,672.83	98%	52%



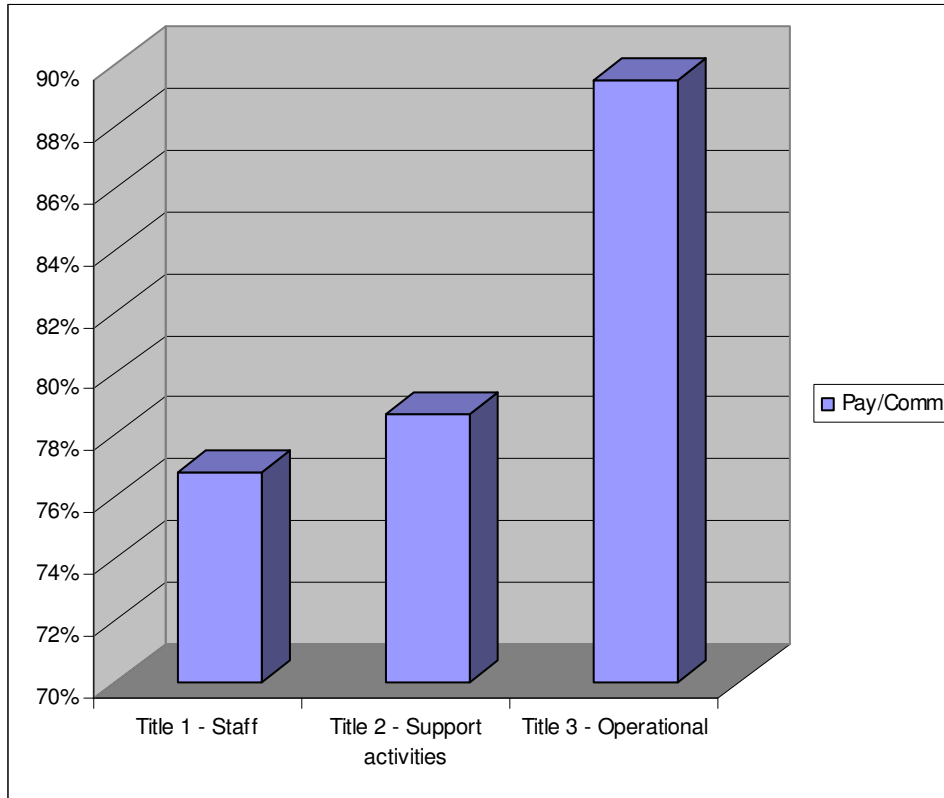
2. APPROPRIATIONS FOR RE-USE CARRIED OVER FROM THE PREVIOUS YEAR (C5)

	Appropriations carried over	Commitments	Payments	Comm/Budget	Paid/Comm
Title 1 - Staff	12,046.78	12,022.62	11,927.62	100%	99%
Title 2 – Support activities	80712.55	78,733.43	75,388.67	98%	96%
Title 3 - Operational	27,384.19	25,956.81	21,368.51	95%	82%
Total	120,143.52	116,712.86	108,684.80	97%	93%



3. APPROPRIATIONS AUTOMATICALLY CARRIED OVER FROM 2003 TO 2004 (C8)

	Appropriations carried over	Commitments carried over	Payments	Paid/Comm
Title 1 - Staff	79,623.01	79,623.01	61,137.75	77%
Title 2 – Support Activities	266,585.51	266,585.51	209,772.21	79%
Title 3 - Operational	1,469,177.44	1,451,833.78	1,299,143.32	89%
Total	1,815,385.96	1,798,042.30	1,570,053.28	87%



4. EARMARKED REVENUE (RO)

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 was Moore & Stephens. The external audit took place in May - June 2004.

The project as a whole was conducted as planned and resulted, amongst other things, in the inclusion of information from 10 new Member States in the 'Annual report on the state of the drugs problem in the European Union and Norway', which was very successful and was widely disseminated. The website devoted exclusively to the candidate countries was updated and integrated into the main EMCDDA website, offering better visibility and new situation profiles for each country.

As provided by this contract, the monthly and quarterly reports were sent to the Commission, along with the final activity report accompanying the final request for payment. All the reports were approved by the Commission and the final payment order was signed in December 2004.

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

This can be explained largely by the fact 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 some cases, the national focal point was transferred to another institution and the activities were completely reorganised.

There was a considerable improvement compared with the situation in 2003, however, enabling the project to be satisfactorily implemented.

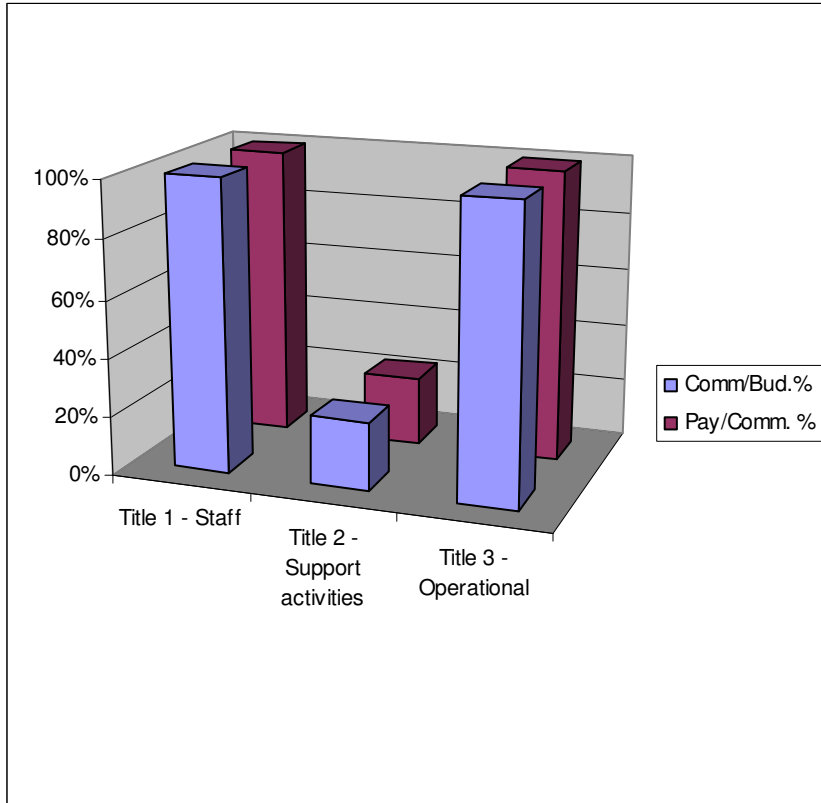
The EMCDDA kept the concerned services of the Commission informed of the situation by way of its regular reports and of its contribution to the preparation by the Commission of regular reports on the candidate countries which were presented in October 2004.

The EMCDDA also took concrete steps to assist the countries in question in solving the problem. In particular, with the accession of the new Member States, 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.

On 3 November 2004 the Phare Committee approved the multi-beneficiary programme covering the participation of Bulgaria and Romania in some agencies. The Commission included a project in its proposal aimed at continuing to prepare the integration of Bulgaria and Romania for the EMCDDA. The project was presented by the EMCDDA and will result in a new Phare-EMCDDA subsidy for a budget of approximately EUR 300,000 for a period of 18 months. The project is due to begin during the first half of 2005.

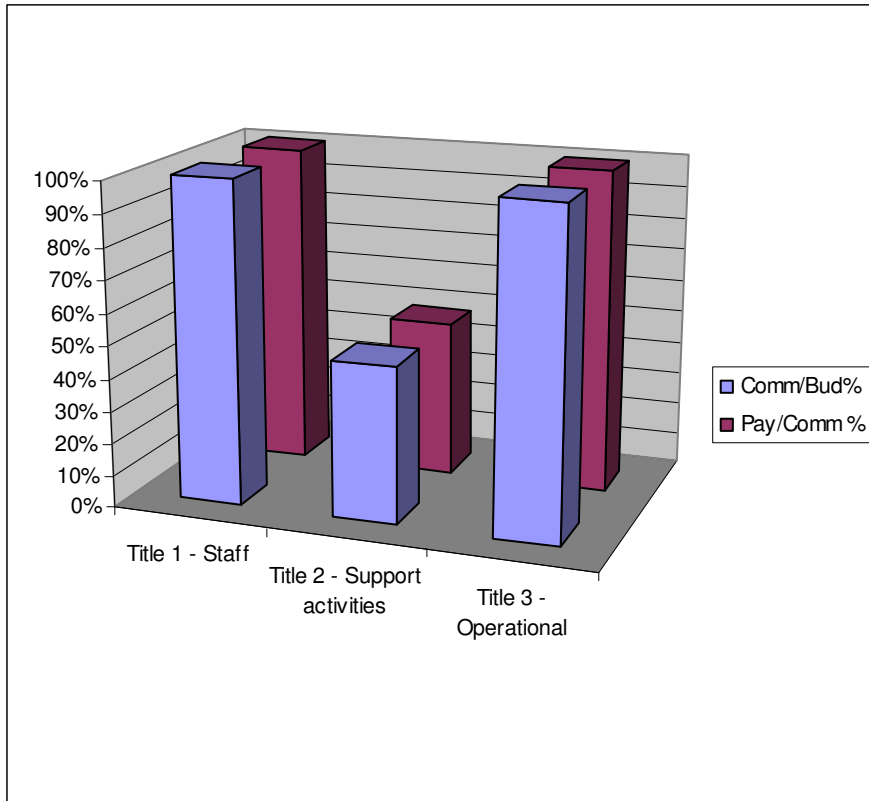
PHA1 Budget Implementation (2004)

	2004				
	Final budget	Committed	Paid	Comm/Budget	Pay/Comm %
Title 1 - Staff	8,275.76	8,275.76	8,275.76	100%	100%
Title 2 – Support activities	5,334.69	1,245.39	1,208.15	23%	23%
Title 3 - Operational	209,732.69	208,889.69	191,463.09	100%	100%
Total	223,343.14	218,410.84	200,947.00	98%	92%



PHA1 Budget Implementation (2003 - 2004)

	2003-2004				
	Final budget	Committed	Paid	Comm./Budget	Pay/Comm. %
Title 1 - Staff	58,800.00	58,800.00	58,800.00	100%	100%
Title 2 – Support activities	7,920.00	3,827.31	3,793.46	48%	48%
Title 3 - Operational	433,280.00	432,437.00	415,010.40	100%	100%
Total	500,000.00	495,064.31	477,603.86	99%	96%



C. ANALYSIS BY ACTIVITY AND MAIN ACHIEVEMENTS IN ACCORDANCE WITH THE PRIORITIES OF THE EMCDDA'S WORK PROGRAM FOR 2004

The 2004–2006 work programme set out ambitious challenges and targets for the EMCDDA. In order to ensure that these targets were met across the EMCDDA, four horizontal priorities were identified for the 2004 work programme:

- to incorporate the acceding and the candidate countries into EMCDDA activities, particularly facilitating the exchange of expertise and providing support to less experienced performers;
- to consolidate the conditions for monitoring and analysis, with special attention to the implementation of the new Reitox reporting system;
- to define and set up a computer-based data storage and retrieval system for qualitative and quantitative information in different formats; and
- to streamline reporting on the drug phenomenon.

The activities of each EMCDDA programme were oriented towards contributing primarily to the implementation of the above-mentioned priorities which were organised in four cross-programme priority projects.

Priority 1 – Enlargement

The principal objective was to integrate the acceding countries into Reitox activities and its co-financing scheme. This objective was met and all grant agreements were approved and entered into force on 1 May 2004.

Another focus was to ensure that the enlargement countries were integrated into the data collection process (i.e. the inputs). National reports and standard tables were provided by all new Member States, except for Slovakia, and quality feedback on their inputs was provided to each of them. Furthermore, an addendum to the grant agreements was awarded to Cyprus and Malta to accelerate implementation of the treatment demand indicator (TDI).

It was also important to integrate acceding and candidate countries into publications (i.e. the outputs). Data from the new Member States was integrated in all reports. For the first time, a consolidated Annual report with data from the 25 Member States was produced and also a Statistical bulletin. A set of country situation summaries was developed for the EMCDDA website which includes a brief overview of the drug situation in the Member States and a set of relevant links.

A special effort was made to give visibility to the new countries in communication and dissemination activities and particularly in the launch of the first consolidated Annual report where the EMCDDA provided technical support to the national launches in Cyprus, Hungary and Malta.

Steps were also taken to ensure that all new Member States participated fully in the statutory bodies.

Continued cooperation and assistance was also provided to candidate countries. The final activity report of the Phare project 'Participation in the EMCDDA' was approved by the European Commission. The EMCDDA provided project management and financial management support to this project – a project that assisted greatly in preparing the new countries for participating in EMCDDA activities. A new Phare project, to be implemented in 2005 was approved by the European Commission for Bulgaria and Romania. And the EMCDDA received the first visit of a Croatian delegation in September, together with Polish regional coordinators. An agreement was also reached with TACIS for the organisation of a new Reitox Academy TACIS Foundation Course in Ankara in September 2004.

Priority 2 – Consolidate the conditions for monitoring and analysis

Under this priority, particular attention was paid to implementing the new Reitox reporting system. The elements that make up this package are the Reitox operating framework, Reitox reporting structure, Reitox reporting tools, and Reitox grant agreements.

The first main objective focused on strengthening EMCDDA capacity for receiving, processing and retrieving data from focal points and also improving the capacity of the EMCDDA to steer reporting processes by offering technical support and quality feedback.

The heads of focal points meetings, expert meetings and analytical workshops as well as Reitox Academy courses, workshops and national actions that had been planned took place. Reitox grant agreements were concluded and implemented with all 25 EU Member States. However, the number of national focal points that participated in the tasking process was not sufficient. For this reason, this exercise, which should have led to a three-year work programme for national focal points, was interrupted.

The new Reitox reporting structure has become the stable framework for Reitox cooperation as was expected. The analytical skills in focal points and the EMCDDA were further developed and the joint methodological developments of key indicators and core data sets continued. The progress made can be seen in the better quality of the national data and information inputs, assessed as such by the EMCDDA, and also in the perception of the Annual report, which the different target audiences considered the best annual report ever.

The second main objective for this horizontal priority concentrated on enhancing the quality management of reporting, to improve data quality, comprehensiveness, reliability and comparability. To this end, the quality of inputs received at the end of 2003 was assessed and the results were discussed both bilaterally with national focal points and also during the May heads of focal points meeting. The new Member States that had provided their 2003 inputs as acceding countries, were incorporated into the quality assessment process for the first time. For this reason, their reactions to the EMCDDA quality feedback were given special attention.

The reporting guidelines for 2005, including the ones for the new reporting tools and the selected issues, were prepared jointly with the national focal points throughout the year, further developed at a special meeting on reporting and approved in the November heads of focal points meeting.

The last objective of this priority was to improve non Reitox data collection schemes via networks and international organisations. Improvements included: a more lively formula for the network meeting of the legal correspondents, with presentations made by national representatives on significant legal changes in 2004; and the user friendliness of the main ELDD products as well as streamlined updating facilities.

Data collection and exchange expanded with:

- the Commission in the framework of the EU action plan evaluation exercise (exchange of data on the targets related to supply reduction for the Snapshot);
- UNODC on information and data on laws and jurisprudences, crime and supply as well as on substance abuse treatment and care for women;
- WHO/EURO on health in prisons and mental health.

Cooperation was further intensified with the following European transnational networks:

- European Crime Prevention Network (EUCPN);
- European Network of Social Inclusion and Health (ENSIH);
- European Network on Drug Services in Prison (ENDSP);
- Central and Eastern Europe Network on Drug Services in Prison (CEENDSP);
- WHO/EURO Network Health in Prisons (HIPP);
- European Red Cross and Red Crescent Network on HIV/AIDS (ERNA).

Priority 3 – Implementing a data storage and retrieval system

Implementing a system for storing and retrieving quantitative and qualitative data in different formats is seen as a prerequisite to moving towards an output-driven, objective-focused approach. The development of such a system was set out as a key element in the 2004–2006 work programme.

The system will serve the strategic needs of the EMCDDA in data collection, information management and dissemination channels. It will integrate, as much as possible, the existing data collection tools, databases and web sites. From a technical point of view, it will be based on the EMCDDA IT-infrastructure and reflect the methodological needs of handling the information sets required for the EMCDDA key task of reporting on the drug situation.

During 2004, work commenced on defining a services-oriented architecture. As part of this process, the EMCDDA information systems with Internet presence were consolidated through the deployment of a web content management application (CMA). Other development and procurement activities carried out to build the foundation for this project included: the definition of a sub project 'Knowledge Base (KB) Foundations Definition: Semantic WEB, EMCDDA Thesaurus, Taxonomy, Ontology'; the procurement and deployment of metadata service prototype to support the whole infrastructure; and the implementation of a prototype installation for a future information repository based on a native XML database (Software AG's Tamino).

Development of the online data capture interfaces commenced with the Epidemiological Information System on Drugs Data (EISDD). An online, server based, data entry system for one standard table was implemented and a second specified. New generation graphical tools for national managers supporting DSRS/KB formats comprise another sub project that was identified but still has to be started. Limited product evaluation was carried out on a documentation management service. A variety of small exploratory prototypes covering possible application architectures, client tools, and document schema definition were also tested.

Priority 4 – Streamlining reporting on the drug phenomenon

This priority concentrated on rationalising and improving EMCDDA communication products and ensuring that the EMCDDA information and data resources were used effectively - the principal aim being to provide relevant and focused outputs for key target audiences (policy makers, EU bodies, specialists, media) on the drug phenomenon. In particular, a more integrated approach was sought reshaping the products' format and balance of content to better suit target audiences.

Emphasis was placed on integrating into EMCDDA outputs the increased amount of data collected and analysed as a result of enlargement. Language policy and the extent of products also had to be reviewed in this context.

A seminar was organised to review the annual reporting exercise and to define the products resulting from it. It was decided that a restructured Annual report outlining new developments by drug, complemented by chapters covering transversal issues (such as prevention, treatment and crime) would lend clarity to the publication. The graphical representation of EMCDDA findings also received attention with the development of a tool that enables data in graphics to be tailored to requirements.

The contents of the first-ever Statistical bulletin were also defined. The bulletin is intended as a companion publication to the report and provides a complementary information source. It supplies the user with the data tables collated by the EMCDDA from the information submitted by the national focal points Reitox network. These tables constitute the epidemiological basis on which the report is written and are frequently referenced by it. In addition to the tables of data and the accompanying graphics, the bulletin gives detailed technical commentaries, notes and descriptions.

Country situation summaries were also devised. The purpose of these summaries is to provide policy-makers, researchers, journalists and the general public with a brief synopsis of up-to-date data, trends and core characteristics of the state of the national drug problem and responses to it. The summaries also include selected links, facilitating access to other national information sources provided by the EMCDDA and its partners. All country situation summaries were produced by the EMCDDA in collaboration with the Reitox focal points.

The most comprehensive annual reporting package to date was launched in November comprising of: the streamlined Annual report in 20 languages (printed publication and online interactive website); the Statistical bulletin website; and the country situation summaries.

Another focus of this priority was to improve the structure and content of the EMCDDA websites. A content management application (CMA) was developed to facilitate authoring of new content and to streamline navigation and style elements. The contents of the various websites were transferred and organised in a more user friendly and accessible structure that gives better visibility to EMCDDA work results and provides a more cohesive picture of the drugs problem. Work commenced on developing thematic sub sites as an additional outlet for quantitative and qualitative information collected and analysed.

Thematic, topic-based products (policy briefings, scientific and technical papers) were produced (see Annex on outputs) as well as the '1999 - 2004 EU Snapshot' accompanied by 10 thematic papers.

THE BUDGET IMPLEMENTATION STATEMENTS - 2004

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 EMCDDA budget implementation statements for 2004 shall comprise:

- The budget outturn account;
 - Detailed tables presenting the budgetary execution by category of appropriations, i.e.;
-
- C1 : Current appropriations
 - C8 : Appropriations automatically carried over
 - C5 : Appropriations for re-use carried over and lapsing in the current year
 - RO: Assigned revenue (Phare)

BUDGET OUTTURN ACCOUNT FOR YEAR 2004 AND 2003

	2004	2003
Revenue		
EC subsidy	11.730.000,00	9.300.000,00
Contributions EFTA	514.030,00	420.750,00
Contributions from third parties (other than EFTA) - assigned revenue	210.708,93	334.655,00
Other revenue (please specify in notes)	1.108,21	
Total revenue (a)	12.455.847,14	10.055.405,00
Expenditure		
Personnel expenses - Budget Title I (non-differentiated)		
Payments	5.831.661,11	5.189.190,96
Automatic carry-over	121.507,84	79.623,01
Non-automatic carry-over		
Payments on assigned revenue (R0)	8.275,76	50.524,24
Automatic carry-over of assigned revenue (R0)		8.275,76
Administrative expenses - Budget Title II (non-differentiated)		
Payments	1.088.007,68	555.385,83
Automatic carry-over	355.815,28	266.544,88
Non-automatic carry-over		
Payments on assigned revenue (R0)	1.208,15	2.585,31
Automatic carry-over of assigned revenue (R0)		5.334,69
Operational expenses - Budget Title III (differentiated*)		
Payments	2.342.672,83	2.057.190,73
Automatic carry-over		
Non-automatic carry-over	1.259.804,00	1.469.177,44
Payments on assigned revenue (R0)	191.463,09	223.547,31
Automatic carry-over of assigned revenue (R0)		209.732,69
Total expenditure (b)	11.200.415,74	10.117.112,85
Outturn for the financial year (a-b)	1.255.431,40	-61.707,85
Cancellation of unused carry-overs	260.003,26	221.219,35
Cancellation of Phare credits	5,99	21.358,64
Balance carried over from year N-1	295.272,76	1.625.903,84
Balance carried over from year N-1 solde Phare 02-647-054		
Adjustment for cum carry-over of R0 and C5 from previous year		
Reimbursement to the Commission during year 2004	-2.941,39	-1.584.180,00
Reimbursements Norway 2004	80.628,98	
Exchange differences for the year	-1.229,84	5.922,14
Correction balance PHA-00-275-2002	132,34	
Balance of the outturn account for the financial year	1.887.303,50	228.516,12
Interest yielded on the EC subvention funds and to be reimbursed to Commission	31.766,01	44.966,83
Other bank interest yielded to be reimbursed PHA-02-047-654	474,53	1.125,43
Other bank interest yielded to be reimbursed PHA-00-275-2002	132,34	20.664,38
Balance of the outturn account for the financial year with bank interest	1.919.676,38	295.272,76

Budgetary implementation– 2004 current appropriations (C1) Title 1

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)	% Payment Commitment (8)	BALANCE (5)-(7)	To be Carried Over (9)	To be Cancelled (10)
1111	BASIC SALARIES	4,170,000.00	-129,000.00	-49,332.85	3,991,667.15	3,936,664.86	55,002.29	3,991,667.15	3,936,664.86	100.00%	0	0	55,002.29
1112	FAMILY ALLOWANCES	360,000.00	0	14,500.00	374,500.00	363,794.83	10,705.17	374,500.00	363,794.83	100.00%	0	0	10,705.17
1113	EXPATRIATION AND FOREIGN RESIDENCE ALLOWANCES	586,000.00	-44,000.00	-7,000.00	535,000.00	531,132.38	3,867.62	535,000.00	531,132.38	100.00%	0	0	3,867.62
1114	FIXED ALLOWANCES	27,000.00	-8,500.00	0	18,500.00	15,667.36	2,832.64	18,500.00	15,667.36	100.00%	0	0	2,832.64
1115	BIRTH AND DEATH GRANTS FOR TEMPORARY AND PERMANENT STAFF	1,000.00	0	0	1,000.00	524.85	475.15	1,000.00	524.85	100.00%	0	0	475.15
1116	ANNUAL TRAVEL COSTS	120,000.00	5,000.00	-4,950.00	120,050.00	120,049.40	0.6	120,050.00	120,049.40	100.00%	0	0	0.60
1117	ALLOWANCES AND EXPENSES ON ENTERING AND LEAVING THE SERVICE AND ON TRANSFER	210,000.00	-67,500.00	0	142,500.00	93,333.12	49,166.88	142,500.00	89,228.97	95.60%	4,104.15	4,104.15	49,166.88
	Total Article 111	5,474,000.00	-244,000.00	-46,782.85	5,183,217.15	5,061,166.00	122,050.35	5,183,217.15	5,057,062.65	99.92%	4,104.15	4,104.15	122,050.35
1121	AUXILIARY STAFF	423,900.00	0	43,000.00	466,900.00	460,165.01	6,734.99	466,900.00	418,953.67	91.04%	0	0	47,946.33
	Total Article 112	423,900.00	0	43,000.00	466,900.00	460,165.01	6,734.99	466,900.00	418,953.67	91.04%	0	0	47,946.33
1131	LOCAL STAFF	375,100.00	-120,452.31	-88,565.00	166,082.69	132,302.18	33,780.51	166,082.69	132,302.18	100.00%	0	0	33,780.51
	Total Article 113	375,100.00	-120,452.31	-88,565.00	166,082.69	132,302.18	33,780.51	166,082.69	132,302.18	100.00%	0	0	33,780.51
1141	SALARIES AND ALLOWANCES FOR CONTRACTUAL AGENTS	0	115,000.00	82,500.00	197,500.00	189,776.13	7,723.87	197,500.00	189,495.29	99.85%	0	0	8,004.71
	Total Article 114	0	115,000.00	82,500.00	197,500.00	189,776.13	7,723.87	197,500.00	189,495.29	99.85%	0	0	8,004.71
1153	AGENCY STAFF	18,000.00	35,452.31	83,096.85	136,549.16	136,211.89	337.27	136,549.16	41,672.42	30.59%	94,539.47	94,539.47	337.27
	Total Article 115	18,000.00	35,452.31	83,096.85	136,549.16	136,211.89	337.27	136,549.16	41,672.42	30.59%	94,539.47	94,539.47	337.27
1161	INSURANCE AGAINST SICKNESS	140,000.00	0	-6,230.00	133,770.00	132,607.43	1,162.57	133,770.00	132,607.43	100.00%	0	0	1,162.57
1162	INSURANCE AGAINST ACCIDENTS OCCUPATIONAL DISEASE	36,000.00	0	-1,543.00	34,457.00	33,714.10	742.9	34,457.00	33,714.10	100.00%	0	0	742.80
1163	UNEMPLOYMENT INSURANCE DOR TEMPORARY STAFF	33,000.00	0	3,000.00	36,000.00	35,945.20	54.8	36,000.00	35,945.20	100.00%	0	0	54.80
	Total Article 116	209,000.00	0	-4,773.00	204,227.00	202,266.73	1,960.27	204,227.00	202,266.73	10.00%	0	0	1,960.27
1171	SALARY WEIGHTINGS – COEFFICIENT CORRECT	-240,000.00	-30,000	0	-270,000.00	-270,000.00	0.00	-270,000.00	-272,718.65	100%	0.00	0.00	2,718.65
	Total Article 117	-240,000.00	-30,000	0	-270,000.00	-270,000.00	0.00	-270,000.00	-272,718.65	100%	0.00	0.00	2,718.65
1181	RECRUITMENT	75,000.00	0	-53,476.00	21,524.00	21,522.23	1.77	21,524.00	20,074.73	93.27%	1,447.50	1,447.50	1.77
	Total Article 118	75,000.00	0	-53,476.00	21,524.00	21,522.23	1.77	21,524.00	20,074.73	93.27%	1,447.50	1,447.50	1.77
1191	TRAINING	80,000.00	0	-15,000.00	65,000.00	64,818.81	181.19	65,000.00	42,552.09	65.65%	21,416.72	21,416.72	1,031.19
	Total Article 119	80,000.00	0	-15,000.00	65,000.00	64,818.81	181.19	65,000.00	42,552.09	65.65%	21,416.72	21,416.72	1,031.19
	Total Chapter 11	6,415,000.00	-244,000.00	0.00	6,171,000.00	5,998,229.78	172,770.22	6,171,000.00	5,831,661.11	97.22%	121,507.84	121,507.84	217,831.05
	Total Title 1	6,415,000.00	-244,000.00	0.00	6,171,000.00	5,998,229.78	172,770.22	6,171,000.00	5,831,661.11	97.22%	121,507.84	121,507.84	217,831.05

Budgetary implementation– 2004 current appropriations (C 1) Title 2

Budget Line	Budget Line Description	Initial Credit	Transfer	VIP	Commitment Appropriation Transaction Amount	Executed Commitment Amount	Not Used	Appropriation Transaction Amount	Executed Payment amount	% Payment Commitment	To be Carried Forward	To be Cancelled
		(1)	(2)	(3)	(4)	(5)	(4)-(5)	(6)	(7)	(8)	(5)-(7)	(9)
2111	RENT	190,748.00	35,500.00	21,693.62	247,941.62	247,937.25	4.37	247,941.62	244,712.84	98.70%	3,224.41	4.37
2112	WATER, GAS, ELECTRICITY AND HEATING	45,500.00	-5,500.00	2,700.00	42,700.00	42,700.00	0	42,700.00	39,385.93	92.24%	3,314.07	0
2113	CLEANING AND MAINTENANCE	100,900.00	-13,400.00	5,000.00	92,500.00	89,471.47	3,028.53	92,500.00	66,547.80	74.38%	22,923.67	3,028.53
2114	SECURITY AND SURVEILLANCE OF BUILDINGS	95,500.00	-14,000.00	-1,168.20	80,331.80	80,281.80	50	80,331.80	73,203.83	91.18%	7,077.97	50
2117	OTHER EXPENDITURE ON BUILDINGS	50,000.00	-27,000.00	6,300.00	29,300.00	29,189.24	110.76	29,300.00	10,790.55	36.97%	18,398.69	110.76
	Total Article 211	482,648.00	-24,400.00	34,525.42	492,773.42	489,579.76	3,193.66	492,773.42	434,640.95	88.78%	54,938.81	3,193.66
2121	COMPUTER CENTRE OPERATIONS	333,440.00	318,300.00	4,430.68	656,170.68	652,227.00	3,943.68	656,170.68	424,704.67	65.12%	227,522.33	3,943.68
	Total Article 212	333,440.00	318,300.00	4,430.68	656,170.68	652,227.00	3,943.68	656,170.68	424,704.67	65.12%	227,522.33	3,943.68
2133	NEW PURCHASES OR REPLACEMENT OF FURNITURE	5,000.00	-900	850	4,950.00	4,920.93	29.07	4,950.00	1,833.57	37.26%	3,087.36	29.07
2136	MAINTENANCE USE REPAIR AND HIRE OF VEHICLES	10,000.00	0	1,000.00	11,000.00	9,697.75	1,302.25	11,000.00	6,152.48	63.44%	3,545.27	1,302.25
2137	LIBRARY STOCKS, PURCHASE OF BOOKS	28,000.00	-10,300.00	-7,200.00	10,500.00	9,409.66	1,090.34	10,500.00	8,156.17	86.68%	1,253.49	1,090.34
2138	SUBSCRIPTIONS TO NEWSPAPERS, PERIODICAL AND NEWS AGENCIES	34,000.00	-7,000.00	6,200.00	33,200.00	32,012.52	1,187.48	33,200.00	26,486.93	82.74%	5,525.59	1,187.48
2139	STATIONERY AND OFFICE SUPPLIES	86,500.00	-16,500.00	-17,380.05	52,619.95	44,079.05	8,540.90	52,619.95	38,549.48	87.46%	5,529.57	8,540.90
	Total Article 213	163,500.00	-34,700.00	-16,530.05	112,269.95	100,119.91	12,150.04	112,269.95	81,178.63	81.08%	18,941.28	12,150.04
2141	BANK AND OTHER FINANCIAL CHARGES	30,000.00	-6,000.00	-7,600.00	16,400.00	16,400.00	0	16,400.00	2,488.80	15.18%	13,911.20	0.00
2142	DAMAGES/LEGAL EXPENSES	0	0	1,604.00	1,604.00	1,604.00	0	1,604.00	1,604.00	100%	0	0.00
2143	MISCELLANEOUS INSURANCES	18,600.00	-3,950.00	-3,059.23	11,590.77	11,590.77	0	11,590.77	11,590.77	100.00%	0	0.00
2144	UNIFORMS AND WORKING CLOTHING	2,350.00	0	-355.86	1,994.14	1,994.13	0.01	1,994.14	1,994.13	100.00%	0	0.01
2145	MISCELLANEOUS EXPENDITURE ON MEETINGS	8,450.00	0	-2,710.96	5,739.04	5,700.31	38.73	5,739.04	5,307.34	93.11%	392.97	38.73
2147	POSTAL AND DELIVERY CHARGES	35,262.00	0	-8,700.00	26,562.00	26,562.00	0	26,562.00	17,417.60	65.57%	9,144.40	0.00
2148	TELEPHONE, TELEGRAPH, TELEX, TELEVISION	95,000.00	3,500.00	0	98,500.00	98,467.92	32.08	98,500.00	81,624.36	82.89%	16,843.56	32.08
	Total Article 214	189,662.00	-6,450.00	-20,822.05	162,389.95	162,319.13	70.82	162,389.95	122,027.00	75.18%	40,292.13	70.82
2151	RESTAURANTS AND CANTINAS	15,000.00	2,500.00	0	17,500.00	16,517.54	982.46	17,500.00	12,751.93	77.20%	3,765.61	982.46
2152	SOCIAL CONTACTS BETWEEN STAFF	35,000.00	-12,500.00	-8,604.00	13,896.00	12,777.72	1,118.28	13,896.00	2,636.65	20.63%	10,141.07	1,118.28
2153	EARLY CHILDHOOD CENTRE AND OTHER "CRÉCHES"	5,750.00	-5,750.00	0	0	0.00	0	0	0.00	0.00%	0.00	0.00
2154	MEDICAL SERVICE	10,000.00	7,000.00	7,000.00	24,000.00	10,281.90	13,718.10	24,000.00	10,067.85	97.92%	214.05	13,718.10
	Total Article 215	65,750.00	-8,750.00	1,604.00	55,396.00	39,577.16	15,818.84	55,396.00	25,456.43	64.32%	14,120.73	15,818.84
	Total Chapter 21	1,235,000.00	244,000.00	0	1,479,000.00	1,443,822.96	35,177.04	1,479,000.00	1,088,007.68	75.36%	355,815.28	35,177.04
	Total Title 2	1,235,000.00	244,000.00	0	1,479,000.00	1,443,822.96	35,177.04	1,479,000.00	1,088,007.68	75.36%	355,815.28	35,177.04

Budgetary implementation– 2004 current appropriations (C 1) Title 3

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)	% Payment Commitment (8)	BALANCE (5)-(7)	To be Carried Over (Decision of the Budgetary Authority) (9)	To be Cancelled
3111	PUBLISHING	500,000.00	0	176,415.60	323,584.40	316,408.69	7,175.71	32,584.40	256,228.18	80.98%	60,180.51		
	Total Article 311	500,000.00	0	176,415.60	323,584.40	316,408.69	7,175.71	32,584.40	256,228.18	80.98%	60,180.51		
3121	TRANSLATIONS	450,000.00	0	216,009.06	666,009.06	666,009.06	0	666,009.06	555,913.56	83.47%	110,095.50		
	Total Article 312	450,000.00	0	216,009.06	666,009.06	666,009.06	0	666,009.06	555,913.56	83.47%	110,095.50		
3131	MARKETING AND PROMOTION OF DATA DISSEMINATION	50,000.00	0	40,500.00	90,500.00	90,500.00	0	90,500.00	62,390.58	68.94%	28,109.42		
	Total Article 313	50,000.00	0	40,500.00	90,500.00	90,500.00	0	90,500.00	62,390.58	68.94%	28,109.42		
3141	PROJECT RELATED ACTIVITIES TO BE HANDLED OUTSIDE	171,068.00	-21,565.00	23,538.12	173,041.12	172,086.00	955.12	173,041.12	50,545.76	29.37%	121,540.24		
	Total Article 314	171,068.00	-21,565.00	23,538.12	173,041.12	172,086.00	955.12	173,041.12	50,545.76	29.37%	121,540.24		
3151	REITOX NFP'S ACTIVITIES	2,384,000.00	0	-20,289.50	2,363,710.50	2,363,696.65	13.85	2,363,710.50	885,558.53	37.46%	1,478,138.1		
	Total Article 315	2,384,000.00	0	-20,289.50	2,363,710.50	2,363,696.65	13.85	2,363,710.50	885,558.53	37.46%	1,478,138.1		
3161	MISSIONS	275,034.00	-20,772.00	34,383.00	288,645.00	274,031.66	14,613.34	288,645.00	194,551.62	71.00%	79,480.04		
	Total Article 316	275,034.00	-20,772.00	34,383.00	288,645.00	274,031.66	14,613.34	288,645.00	194,551.62	71.00%	79,480.04		
3171	STATUTORY MEETINGS	355,000.00	-6,000.00	-34,754.08	314,245.92	309,040.16	5,205.76	314,245.92	181,531.41	58.74%	127,508.75		
	Total Article 317	355,000.00	-6,000.00	-34,754.08	314,245.92	309,040.16	5,205.76	314,245.92	181,531.41	58.74%	127,508.75		
3181	TECHNICAL MEETINGS	403,898.00	48,337.00	-82,971.00	369,264.00	312,725.37	56,538.63	369,264.00	152,598.69	48.80%	160,126.68		
	Total Article 318	403,898.00	48,337.00	-82,971.00	369,264.00	312,725.37	56,538.63	369,264.00	152,598.69	48.80%	160,126.68		
3191	REPRESENTATION AND ENTERTAINMENT EXPENSES	5,030.00	0	0	5,030.00	4,104.20	925.8	5,030.00	3,354.50	81.73%	749.7		
	Total Article 319	5,030.00	0	0	5,030.00	4,104.20	925.8	5,030.00	3,354.50	81.73%	749.7		
	Total Chapter 31	4,594,030.00	0	0	4,594,030.00	4,508,601.79	85,428.21	4,594,030.00	2,342,672.83	54.96%	2,165,928.9	1,259,804.0	991,553.17
	Total Title 3	4,594,030.00	0	0	4,594,030.00	4,508,601.79	85,428.21	4,594,030.00	2,342,672.83	54.96%	2,165,928.9	1,259,804.0	991,553.17
	TOTAL BUDGET	12,244,030.00	0.00	0.00	12,244,030.00	11,950,654.53	293,375.47	12,244,030.00	9,262,341.62	77.50%	2,643,252.0	1,737,127.1	1,244,561.26

Budgetary implementation– 2004 appropriations carried over (C 8) Titles 1 and 2

Budget Line	Budget Line Description	Initial Credit (1)	Transfer (2)	VIP (3)	Commitments 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)
1117	ALLOWANCES AND EXPENSES ON ENTERING AND LEAVING THE SERVICE AND ON TRANSFER	0	0	0	22,816.76	22,816.76	0	22,816.76	7,950.00	14,866.76
	Total Article 111	0	0	0	22,816.76	22,816.76	0	22,816.76	7,950.00	14,866.76
1153	AGENCY STAFF	0	0	0	24,601.50	24,601.50	0	24,601.50	24,601.50	0
	Total Article 115	0	0	0	24,601.50	24,601.50	0	24,601.50	24,601.50	0
1191	TRAINING	0	0	0	32,204.75	32,204.75	0	32,204.75	28,586.25	3,618.50
	Total Article 119	0	0	0	32,204.75	32,204.75	0	32,204.75	28,586.25	3,618.50
	Total Chapter 11	0	0	0	79,623.01	79,623.01	0	79,623.01	61,137.75	18,485.26
	Total Title 1	0	0	0	79,623.01	79,623.01	0	79,623.01	61,137.75	18,485.26
Budget Line	Budget Line Description	Initial Credit (1)	Transfer (2)	VIP (3)	Commitments 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)
2111	RENT	0	0	0	2,147.45	2,147.45	0	2,147.45	2,147.45	0
2112	WATER, GAS, ELECTRICITY AND HEATING	0	0	0	1,149.14	1,149.14	0	1,149.14	641.41	0
2113	CLEANING AND MAINTENANCE	0	0	0	21,115.33	21,115.33	0	21,115.33	11,329.75	0
2114	SECURITY AND SURVEILLANCE OF BUILDINGS	0	0	0	19,362.99	19,362.99	0	19,362.99	7,954.81	11,408.18
2117	OTHER EXPENDITURE ON BUILDINGS	0	0	0	1,774.34	1,774.34	0	1,774.34	1,774.34	0
	Total Article 211	0	0	0	45,549.25	45,549.25	0	45,549.25	23,847.76	21,701.49
2121	COMPUTER CENTRE OPERATIONS	0	0	0	121,270.62	121,270.62	0	121,270.61	118,225.55	3,045.07
	Total Article 212	0	0	0	121,270.62	121,270.62	0	121,270.61	118,225.55	3,045.07
2133	NEW PURCHASES OR REPLACEMENT OF TECHNICAL EQUIPMENT AND INSTALLATIONS	0	0	0	2,591.97	2,591.97	0	2,591.97	2,591.30	0.67
2134	MAINTENANCE USE REPAIR AND HIRE OF FURNITURE	0	0	0	794	794	0	794	545.75	248.25
2136	MAINTENANCE, USE, REPAIR AND HIRE OF VEHICLES	0	0	0	1,326.87	1,326.87	0	1,326.87	151.36	1,175.51
2137	LIBRARY STOCKS, PURCHASE OF BOOKS	0	0	0	7,300.74	7,300.74	02	7,300.74	2,222.47	5,078.27
2138	SUBSCRIPTIONS TO NEWSPAPERS, PERIODICAL AND NEWS AGENCIES	0	0	0	7,902.29	7,902.29	0	7,902.29	3,057.57	4,844.72
2139	STATIONERY AND OFFICE SUPPLIES	0	0	0	10,494.00	10,494.00	0	10,494.00	7,210.79	3,283.21
	Total Article 213	0	0	0	30,409.87	30,409.87	0	30,409.87	15,779.24	14,630.63
2141	BANK AND OTHER FINANCIAL CHARGES	0	0	0	7,922.80	7,922.80	0	7,922.80	5,271.00	2,651.80
2145	MISCELLANEOUS EXPENDITURE ON INTERNAL MEETINGS	0	0	0	1,661.77	1,661.77	0	1,661.77	180	1,481.77
2147	POSTAL AND DELIVERY CHARGES	0	0	0	5,344.55	5,344.55	0	5,344.55	4,001.23	1,343.32
2148	TELEPHONE, TELEGRAPH, TELEX, TELEVISION	0	0	0	37,757.92	37,752.92	0	37,757.92	30,096.71	7,661.21
	Total Article 214	0	0	0	52,687.04	52,687.04	0	52,687.04	39,548.94	13,138.10
2151	RESTAURANTS AND CANTINAS	0	0	0	6,865.29	6,865.29	0	6,865.29	5,072.27	1,793.02
2152	SOCIAL CONTACTS BETWEEN STAFF	0	0	0	7,490.07	7,490.07	0	7,490.07	5,775.95	1,714.12
2154	MEDICAL SERVICE	0	0	0	2,313.37	2,313.37	0	2,313.37	1,522.50	790.87
	Total Article 215	0	0	0	16,668.73	16,668.73	0	16,668.73	12,370.72	4,298.01
	Total Chapter 21	0	0	0	266,585.51	266,585.51	0	266,585.51	209,772.21	56,813.30
	Total Title 2	0	0	0	266,585.51	266,585.51	0	266,585.51	209,772.21	56,813.30

Budgetary implementation– 2004 appropriations carried over (C 8) Title 3

Budget Line	Budget Line Description	Initial Credit (1)	Transfer (2)	VIP (3)	Commitments Appropriation Transaction Amount (4)	Executed Commitment Amount (5)	Not Used (4)-(5)	Payment Appropriation Transaction Amount (6)	Executed Payment Amount (7)	To Be Cancelled (8)
3111	PUBLISHING	0	0	0	83,248.74	81,971.94	1,276.80	83,248.74	71,416.61	11,832.13
	Total Article 311	0	0	0	83,248.74	81,971.94	1,276.80	83,248.74	71,416.61	11,832.13
3121	TRANSLATIONS	0	0	0	64,173.66	64,173.66	0	64,173.66	64,173.66	0.00
	Total Article 312	0	0	0	64,173.66	64,173.66	0	64,173.66	64,173.66	0.00
3131	MARKETING AND PROMOTION OF DATA DISSEMINATION	0	0	0	13,816.00	13,816.00	0	13,816.00	13,816.00	0.00
	Total Article 313	0	0	0	13,816.00	13,816.00	0	13,816.00	13,816.00	0.00
3141	PROJECT RELATED ACTIVITIES TO BE HANDLED OUTSIDE	0	0	0	100,169.86	99,869.86	300	100,169.86	99,869.86	300.00
	Total Article 314	0	0	0	100,169.86	99,869.86	300	100,169.86	99,869.86	300.00
3151	REITOX NFP ACTIVITIES	0	0	0	979,504.74	963,737.88	15,766.86	979,504.74	949,886.07	29,618.67
	Total Article 315	0	0	0	979,504.74	963,737.88	15,766.86	979,504.74	949,886.07	29,618.67
3161	MISSIONS	0	0	0	72,678.96	72,678.96	0	72,678.96	50,052.70	22,626.26
	Total Article 316	0	0	0	72,678.96	72,678.96	0	72,678.96	50,052.70	22,626.26
3171	STATUTORY MEETINGS	0	0	0	36,859.36	36,859.36	0	36,859.36	9,049.74	27,809.62
	Total Article 317	0	0	0	36,859.36	36,859.36	0	36,859.36	9,049.74	27,809.62
3181	TECHNICAL MEETINGS	0	0	0	118,028.66	118,028.66	0	118,028.66	40,686.08	77,342.58
	Total Article 318	0	0	0	118,028.66	118,028.66	0	118,028.66	40,686.08	77,342.58
3191	REPRESENTATION AND ENTERTAINMENT EXPENSES	0	0	0	697.46	697.46	0	697.46	192.6	504.86
	Total Article 319	0	0	0	697.46	697.46	0	697.46	192.6	504.86
	Total Chapter 31	0	0	0	1,469,177.44	1,451,833.78	17,343.66	1,469,177.44	1,299,143.32	170,034.12
	Total Title 3	0	0	0	1,469,177.44	1,451,833.78	17,343.66	1,469,177.44	1,299,143.32	170,034.12
	GRAND TOTAL	0	0	0	1,815,385.96	1,798,042.30	17,343.66	1,815,385.96	1,570,053.28	245,332.68

Budgetary implementation– 2004 appropriations carried over (C 5) Titles 1 and 2

Budget Line	Budget Line Description	Initial Credit (1)	Transfer (2)	VIP (3)	Commitments Appropriation Transaction Amount (4)	Executed Commitment Amount (5)	Not used (4)-(5)	Payment Appropriation Transaction Amount (6)	Executed Payment Amount (7)	To Be Cancelled (8)
1117	ALLOWANCES AND EXPENSES ON ENTERING AND LEAVING THE SERVICE AND ON TRANSFER	2,109.35	0	0	2,109.35	2,109.35	0	2,109.35	2,109.35	0.00
	Total Article 111	2,109.35	0	0	2,109.35	2,109.35	0	2,109.35	2,109.35	0.00
1121	SALARIES AND ALLOWANCES FOR AUXILIARY STAFF	24.16	0	0	24.16	0.00	24.16	24.16	0	24.16
	Total Article 112	24.16	0	0	24.16	0.00	24.16	24.16	0	24.16
1153	AGENCY STAFF	9,367.69	0	0	9,367.69	9,367.69	0	9,367.69	9,367.69	0.00
	Total Article 115	9,367.69	0	0	9,367.69	9,367.69	0	9,367.69	9,367.69	0.00
1181	RECRUITMENT	21.6	0	0	21.6	21.6	0	21.6	21.6	0.00
	Total Article 118	21.6	0	0	21.6	21.6	0	21.6	21.6	0.00
1191	TRAINING	523.98	0	0	523.98	523.98	0	523.98	428.98	95.00
	Total Article 119	523.98	0	0	523.98	523.98	0	523.98	428.98	95.00
	Total Chapter 11	12,046.78	0	0	12,046.78	12,022.62	24.16	12,046.78	11,927.62	119.16
	Total Title 1	12,046.78	0	0	12,046.78	12,022.62	24.16	12,046.78	11,927.62	119.16
Budget Line	Budget Line Description	Initial Credit (1)	Transfer (2)	VIP (3)	Commitments 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)
2112	WATER, GAS, ELECTRICITY AND HEATING	1,215.50	0	0	1,215.50	1,215.50	0	1,215.50	1,215.50	0.00
2113	CLEANING AND MAINTENANCE	969.03	0	0	969.03	969.03	0	969.03	969.03	0.00
2114	SECURITY AND SURVEILLANCE OF BUILDINGS	7,913.64	0	0	7,913.64	7,913.64	0	7,913.64	7,913.64	0.00
	Total Article 211	10,098.17	0	0	10,098.17	10,098.17	0	10,098.17	10,098.17	0.00
2121	COMPUTER CENTRE OPERATIONS	51,641.87	0	0	51,641.87	51,556.50	85.37	51,647.87	48,880.80	2,761.17
	Total Article 212	51,641.87	0	0	51,641.87	51,556.50	85.37	51,647.87	48,880.80	2,761.17
2133	NEW PURCHASES OR REPLACEMENT OF TECHNICAL EQUIPMENT AND INSTALLATIONS	863.2	0	0	863.2	863.2	0	863.2	841.53	21.67
2136	MAINTENANCE, USE, REPAIR AND HIRE OF VEHICLES	234.53	0	0	234.563	234.53	0	234.53	234.53	0.00
2137	LIBRARY STOCKS, PURCHASE OF BOOKS	1,836.00	0	0	1,836.00	1,276.27	559.73	1,836.00	1,024.98	811.02
2138	SUBSCRIPTIONS TO NEWSPAPERS, PERIODICAL AND NEWS AGENCIES	8.67	0	0	8.67	8.67	0	8.67	0	8.67
2139	STATIONERY AND OFFICE SUPPLIES	1,123.22	0	0	1,123.22	1,123.22	0	1,123.22	1,027.72	95.50
	Total Article 213	4,065.62	0	0	4,065.62	3,505.89	559.73	4,065.62	3,128.76	936.86
2141	BANK AND OTHER FINANCIAL CHARGES	5,462.11	0	0	5,462.11	5,462.11	0	5,462.11	5,462.11	0.00
2143	MISCELLANEOUS INSURANCES	719.44	0	0	719.44	719.44	0	719.44	719.44	0.00
2144	UNIFORMS AND WORKING CLOTHING	164.79	0	0	164.79	164.79	0	164.79	164.79	0.00
2148	TELEPHONE, TELEGRAPH, TELEX, TELEVISION	7,966.97	0	0	7,966.97	6,841.27	1,125.70	7,966.97	6,549.34	1,417.63
	Total Article 214	14,313.31	0	0	14,313.31	13,187.61	1,125.70	14,313.31	12,895.68	1,417.63
2151	RESTAURANTS AND CANTINAS	208.32	0	0	208.32	0.00	208.32	208.32	0	208.32
2152	SOCIAL CONTACTS BETWEEN STAFF	385.26	0	0	385.26	385.26	0	385.26	385.26	0.00
	Total Article 215	593.58	0	0	593.58	385.26	208.32	593.58	385.26	208.32
	Total Chapter 21	80,712.55	0	0	80,712.55	78,733.43	1,979.12	80,712.55	75,388.67	5,323.88
	Total Title 2	80,712.55	0	0	80,712.55	78,733.43	1,979.12	80,712.55	75,388.67	5,323.88

Budgetary implementation– 2004 appropriations carried over (C 5) Title 3

Budget Line	Budget Line Description	Initial Credit (1)	Transfer (2)	VIP (3)	Commitments Appropriation Transaction Amount (4)	Executed Commitment Amount (5)	Not Used (4)-(5)	Payment Appropriation Transaction Amount (6)	Executed Payment Amount (7)	To Be Cancelled (8)
3111	PUBLISHING	17,130.84	0	0	17,130.84	17,130.84	0	17,130.84	16,420.23	670.61
	Total Article 311	17,130.84	0	0	17,130.84	17,130.84	0	17,130.84	16,420.23	670.61
3141	PROJECT RELATED ACTIVITIES TO BE HANDLED OUTSIDE	1,129.74	0	0	1,129.74	1,129.74	0	1,129.74	1,129.74	0.00
	Total Article 314	1,129.74	0	0	1,129.74	1,129.74	0	1,129.74	1,129.74	0.00
3161	MISSIONS	4,251.48	0	0	4,251.48	4,247.97	3.51	4,251.48	3,644.54	606.94
	Total Article 316	4,251.48	0	0	4,251.48	4,247.97	3.51	4,251.48	3,644.54	606.94
3171	STATUTORY MEETINGS	1,316.86	0	0	1,316.86	0	1,316.86	1,316.86	0	1,316.86
	Total Article 317	1,316.86	0	0	1,316.86	0	1,316.86	1,316.86	0	1,316.86
3181	TECHNICAL MEETINGS	3,537.70	0	0	3,537.70	3,448.26	89.44	3,537.70	134	3,403.70
	Total Article 318	3,537.70	0	0	3,537.70	3,448.26	89.44	3,537.70	134	3,403.70
3191	REPRESENTATION AND ENTERTAINMENT EXPENSES	17.57	0	0	17.57	0	17.57	17.57	0	17.57
	Total Article 319	17.57	0	0	17.57	0	17.57	17.57	0	17.57
	Total Chapter 31	27,384.19	0	0	27,384.19	25,956.81	1,427.38	27,384.19	21,368.51	6,015.68
	Total Title 3	27,384.19	0	0	27,384.19	25,956.81	1,427.38	27,384.19	21,368.51	6,015.68
	GRAND TOTAL	120,143.52	0	0	120,143.52	116,712.86	3,430.66	120,143.52	108,684.80	11,458.72

Budgetary implementation – 2004 appropriations carried over - R0 -Titles 1,2,3

Budget Line	Budget Line Description	Initial Credit (1)	Transfer (2)	VIP (3)	Commitments 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)
1121	SALARIES AND ALLOWANCES FOR AUXILIARY STAFF	0	0	0	8,275.76	8,275.76	0	8,275.76	8,275.76	0.00
	Total Article 119	0	0	0	8,275.76	8,275.76	0	8,275.76	8,275.76	0.00
	Total Chapter 11	0	0	0	8,275.76	8,275.76	0	8,275.76	8,275.76	0.00
	Total Title 1	0	0	0	8,275.76	8,275.76	0	8,275.76	8,275.76	0.00
Budget Line	Budget Line Description	Initial Credit (1)	Transfer (2)	VIP (3)	Commitments 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	457.4	0	0	457.4	450	7.4	457.4	412.76	44.64
	Total Article 212	457.4	0	0	457.4	450	7.4	457.4	412.76	44.64
2141	BANK AND OTHER FINANCIAL CHARGES	4,481.29	0	0	4,877.29	795.39	4,081.90	4,877.29	795.39	4,081.90
	Total Article 214	4,481.29	0	0	4,877.29	795.39	4,081.90	4,877.29	795.39	4,081.90
	Total Chapter 21	4,938.69	0	0	5,334.69	1,245.39	4,089.30	5,334.69	1,208.15	4,126.54
	Total Title 2	4,938.69	0	0	5,334.69	1,245.39	4,089.30	5,334.69	1,208.15	4,126.54
Budget Line	Budget Line Description	Initial Credit (1)	Transfer (2)	VIP (3)	Commitments 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	13,987.62	14,145.35	0	28,132.97	28,132.97	0	28,132.97	23,843.13	4,289.84
	Total Article 311	13,987.62	14,145.35	0	28,132.97	28,132.97	0	28,132.97	23,843.13	4,289.84
3141	PROJECT RELATED ACTIVITIES TO BE HANDLED OUTSIDE	843	0	0	15,100.00	14,257.00	843	15,100.00	13,632.27	1,467.73
	Total Article 314	843	0	0	15,100.00	14,257.00	843	15,100.00	13,632.27	1,467.73
3161	MISSIONS	0	-3,951.93	0	18,758.04	18,758.04	0	18,758.04	14,653.03	4,105.01
	Total Article 316	0	-3,951.93	0	18,758.04	18,758.04	0	18,758.04	14,653.03	4,105.01
3181	TECHNICAL MEETINGS	0	-10,193.42	0	147,741.68	147,741.68	0	147,741.68	139,334.66	8,407.02
	Total Article 318	0	-10,193.42	0	147,741.68	147,741.68	0	147,741.68	139,334.66	8,407.02
	Total Chapter 31	14,830.62	0	0	209,732.69	208,889.69	843	209,732.69	191,463.09	18,269.60
	Total Title 3	14,830.62	0	0	209,732.69	208,889.69	843	209,732.69	191,463.09	18,269.60
	GRAND TOTAL	19,769.31	0	0	223,343.14	218,410.84	4,932.30	223,343.14	200,947.00	22,396.14

FINANCIAL STATEMENTS FOR 2004

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 financial statements of the EMCDDA in 2004 shall comprise:

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

BALANCE SHEET 2004 : ASSETS

	DESCRIPTION	Heading	2004	2003
I.	START-UP COSTS	I.		
II.	INTANGIBLE FIXED ASSETS	II.	41,423.58	36,091.81
III.	TANGIBLE FIXED ASSETS	III.	2,864,169.27	2,986,610.86
A.	Buildings		2,645,515.85	2,736,883.52
A	Land			
B.	Installations, machinery and furniture		24,703.93	28,061.91
C.	Vehicle fleet		6,721.79	19,139.72
D.	Computer equipment		187,227.70	202,525.71
IV.	FINANCIAL ASSETS	IV.		
V.	LONG-TERM RECEIVABLES	V.		
VI.	STOCKS	VI.		33,831.61
A.	Office supplies and other consumables			33,831.61
VII.	SHORT-TERM ASSETS	VII.	136,507.44	238,641.20
B.	Current assets			
	1. Guarantee paid in cash (Brussels office)		8,100.00	6,000.00
	2. Amounts receivable from PHARE 02-047-654		25,599.16	70,000.00
	a. (...)			
	a. VAT paid and to be recovered from the Portuguese government		47,299.67	93,617.63
	b. VAT paid and to be recovered from the Portuguese government 02-647-654 PHARE PROJECT		142.65	596.72
	3. Amounts receivable from European Union bodies			
	4. Sundry accounts receivable		32,258.87	65,926.85
C.	Miscellaneous amounts			
	1. Amounts receivable from personnel		23,107.09	2,500.00
	2. Other amounts			
VIII.	ASSETS UNDER TREASURY MANAGEMENT	VIII.		
IX.	LIQUID ASSETS	IX.	3,643,730.84	2,290,543.58
X	TRANSITIONAL ACCOUNTS	X		653.72
	TOTAL ASSETS		6,685,831.13	5,586,372.78

BALANCE SHEET 2004 : LIABILITIES

		Headin g	2004	2003
I.	OWN CAPITAL	XI	4,870,440.08	3,406,628.86
A.	Net capital resulting from financial adjustments			
	Adjustment outturn carried over		2,796,615.16	2,796,615.16
	Outturn of budgetary implementation for the financial year			
	EMCDDA		1,508,294.80	372,519.91
	Norway		32,673.84	20,488.59
	Outturn other institutions & agencies		1,108.21	0.00
	Outturn Phare 2002-047-654		890.23	-164,874.57
	Outturn Phare 00-275		132.34	
	Other assigned revenue			6,998.44
	Outturn of adjustments			
	Fixed assets and stocks		108,977.69	259,919.12
	Established entitlements (EMCDDA)		45,170.85	54,821.82
	Established entitlements (Phare)			
B.	Balance carried over from previous years			
	EMCDDA		372,519.91	0.00
	Norway		0.00	60,140.39
	Phare			
	Other assigned revenue		4,057.05	
II.	PROVISIONS FOR CONTINGENCIES	XII		
III.	LONG-TERM LIABILITIES	XIII		
IV.	CURRENT LIABILITIES	XIV.	1,790,866.45	2,056,276.61
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		53,739.33	17,588.14
D.	Other liabilities			
	1. Differentiated and non-differentiated appropriations		1 737,127.12	1 815,345.33
	2. Non-differentiated appropriations carried over by the Management Board			
	3. Differentiated appropriations in respect of contributions by third parties			
	Phare			223,343.14
V.	TRANSITIONAL ACCOUNTS	XV	24,524.60	123,467.31
	Re-use accounts			123,355.38
	Deferred revenue		24,524.60	111.93
	TOTAL		6,685,831.13	5,586,372.78

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 subsidies	11,730,000.00
	Norway participation	514,030.00
	Assigned revenue	
	Revenue assigned under PHARE 02-047-654	210,708.93
	Revenue from other institutions & agencies (salaries)	1,108.21
	2. Surplus available	
	3. Other revenue	
	Total revenue (A)	12,455,847.14
B.	EXPENDITURE	
	C1 payments (deducted from the 2004 salary weighting)	9,262,341.62
	C1 appropriations carried over	1,737,127.12
	Phare payments 02-047-654-RO	200,947.00
	Total expenditure (B)	11,200,415.74
C.	Outturn for the financial year (A - B)	
	Outturn for the financial year – Comm. + Norway subsidy	1,244,561.26
	Outturn for the financial year – PHA 02-047-654 assigned revenue	9,761.93
	Outturn for the financial year – other institutions & agencies	1,108.21
	Total outturn for the year (C)	1,255,431.40
	Cancelled appropriations carried over for re-use	
	Cancelled credits C1 non-committed	324,597.67
	*Cancelled payment appropriations - 2004 (Title 3)	906,124.96
	Cancelled C8 appropriations carried over, not paid	245,332.68
	C5 appropriations for re-use carried over from 2004, not used	11,458.76
	C5 appropriations not entered, cancelled in 2004	3,211.82
	EMCDDA budget revenue	
	PHARE 02-647-054-2003 outturn carried over	164,874.57
	PHA-OEDT advance cancelled	70,000.00
	PHARE 02-647-054-2004 appropriations carried over	223,343.14
	Appropriations for re-use to be settled under PHA 02-647-054 outturn	2,310.84
	Cancelled Bank Interest PHA 03	1,125.43
	Bank Interest PHA 02-647-054-2003	993.09
	PHARE 02-647-054 budget revenue	5.99
	Carry-over correction 2003-2004	40.63
	Financial revenue EMCDDA (bank interest)	31,766.01
	Financial revenue PHARE 02-047-654 (bank interest)	474.53
	Financial revenue PHARE 00-275 (bank interest)	132.34
	Non-budget expenditure to be cancelled	2,191.94
	Exchange-rate differences	
	Exchange-rate differences for the year (+)	2,479.19
	Exchange-rate differences for the year (+) PHA 02-647	0.71
	Exchange-rate differences for the year (-)	3,708.51
D.	Balance for the financial year	
	Balance for the financial year – European Commission subsidy	2,414,419.76
	Balance for the financial year – Norway participation	32,673.84
	Balance for the financial year - PHARE 00-275 assigned revenue	132.34
	Balance for the financial year - PHA 02-047-654 assigned revenue	890.23
	Balance for the financial year – revenue from other institutions	1,108.21
	Total balance for the year (D)	1,543,099.42
3. OUTTURN OF ADJUSTMENTS		
A.	POSITIVE ADJUSTMENTS	
	1. Additions/increases	250,159.41
	a. Start-up costs	
	b. Intangible fixed assets	34,586.64
	c. Tangible fixed assets	122,019.35
	d. Financial assets (without guarantee)	
	e. Loans against budget appropriations	
	f. Stocks	
	g. Established entitlements during the financial year	45,170.85
	2. Depreciation/reduction in value	57,507.87
	3. Reserves (reductions)	
	4. Income resulting from borrowing and lending activities	
	5. Other income (fixed assets, rounded off)	
	5. Other revenue, rounded off	

	Total (A)	509,444.12
B.	NEGATIVE ADJUSTMENTS	
	<i>1. Withdrawals/reductions</i>	
	a. Start-up costs	
	b. Intangible fixed assets	
	c. Tangible fixed assets	57,507.87
	d. Financial assets (without guarantee)	
	e. Loans against budget appropriations	
	f. Stocks	33,831.61
	g. Established entitlements during the financial year	5,696.69
	<i>2. Depreciation/reduction in value(increases)</i>	250,159.41
	<i>3. Reserves (increases)</i>	
	<i>4. Losses resulting from borrowing and lending activities</i>	
	<i>5. Guarantee for renting Brussels office (NCI)</i>	8,100.00
	Total (B)	355,295.58
	ECONOMIC OUTURN FOR THE FINANCIAL YEAR: (A) – (B)	154,148.54
4.	BALANCE CARRIED OVER FROM THE PREVIOUS YEARS	
	OTHER REVENUE ASSIGNED TO Q.R.	4,057.05
	Commission 2003 outturn	372,519.91
	BALANCE FOR THE PREVIOUS YEARS	
	TOTAL OWN CAPITAL	4,870,440.08

CASH-FLOW TABLE AT 31/12/2004 (EMCDDA)

Budget EMC	(EUR 1000)
<u>Situation as at 31 December 2003</u>	
"Banks" balance	2,241,090.93
"Imprest account" balance	2,728.63
(a) Total	2,243,819.56
<u>Actual revenue for 2004</u>	
Budgetary revenue	12,053,310.73
Non-budgetary revenue	315,798.25
(b) Total	12,369,108.98
<u>Actual expenditure for 2004</u>	
Budgetary expenditure	11,213,798.35
Weighting	-272,718.65
Non-budgetary expenditure	107,456.49
(c) Total	11,048,536.19
<u>Situation as at 31 December 04</u>	
"Banks" balance	3,614,202.62
"Imprest account" balance	3,929.06
Bank and imprest account total	3,618,131.68
(d)= (a+b-c) Total	3,564,392.35
OPEN BALANCES AT 31/12/2004	53,739.33

CASH-FLOW TABLE AT 31/12/2004 (PHARE-EMCDDA)

PHARE 1 BUDGET

<u>Situation as at 31 December 2003</u>	
"Banks" balance	46,724.02
	46,724.02
(a) Total	
<u>Actual revenue for 2004</u>	
Budgetary revenue	210,708.93
Non-budgetary revenue - 2003-2004 INTEREST	91,256.63
(b) Total	301,965.56
<u>Actual expenditure for 2004</u>	
Budgetary expenditure	200,947.00
Non-budgetary expenditure	122,143.42
(c) Total	323,090.42
<u>Situation as at 31 December 2004</u>	
"Banks" balance	25,599.16
Total for Banks	25,599.16
(d)= (a+b-c) Total	25,599.16
OPEN BALANCE AT 31/12/2004	25,599.16
* The open balance must be repaid. It corresponds to an advance which the EMCDDA must recover in 2005. The final balance of EUR 24 708.93 for the project was received on 20/12/2004	

ANNEXES TO THE FINANCIAL STATE OF THE EMCDDA

I. Modification of the chart of accounts

It is important to note that the financial statements for 2004 were prepared and presented in accordance with the Accounting and Consolidation Manual of the European Communities. The EMCDDA's Accounting Plan will obviously be revised in line with the new rules governing Accrual Accounting approved on 28 December 2004 in order to apply the new accounting standards.

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.

II. Depreciation of fixed assets

Pursuant to Title IV, Chapter 4 of Commission Regulation (EC) No 2909/2000 of 29 December 2000, and following rules for the accounting management of non-financial assets adopted by the EMCDDA, all assets entered in 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 applied is the straight-line method. The depreciation rates applied, which are set out in the annex to the above-mentioned regulation mentioned as above, are as follows:

- | | |
|---|----------------------------------|
| <input checked="" type="checkbox"/> Buildings : | 25 years (4%/year) |
| <input checked="" type="checkbox"/> Equipment, machinery and furniture: | 4 or 10 years (25% or 10%/year) |
| <input checked="" type="checkbox"/> Vehicle fleet: | 4 years (25%) |
| <input checked="" type="checkbox"/> Computer equipment: | 4 years (25%) |

IV. Guarantees

With the view of the conclusion of a new contract for renting new offices, the EMCDDA was obliged to ask its bank (Finibanco S.A) to issue a bank guarantee for EUR 100,000 for a period of twenty-four months, without having to immobilise the funds (the cost of this guarantee issued to the lessor is approximately EUR 400 per quarter).

In the context of a public tendering procedure to select a new travel agency (Turistrader S.A), the EMCDDA was also obliged to ask a bank guarantee amount of EUR 6,500 (from the BES bank). This guarantee will last until 6 July 2006.

ASSETS

1. Tangible and intangible fixed assets

DESCRIPTION	Land and buildings	Installations, machinery and furniture	Movable equipment	Computer equipment	Accounting software	TOTAL ASSETS 31.12.04
A. Acquisition value	3,559,193.00	156,646.39	49,671.72	659,488.42	94,188.41	4,519,187.94
Previous year-end						
Changes during the year						
Acquisitions		7,840.16		114,179.18	34,586.64	156,605.98
Disposals and withdrawals				-57,507.87		
Transfers between headings						
Year-end	3,559,193.00	164,486.55	49,671.72	716,159.73	128,775.05	4,618,286.05
B. Depreciation and reduction in value						
Previous year-end	-822,309.48	-128,584.48	-30,532.00	-456,962.71	-58,096.60	-1,496,485.27
Changes during the year						
Acquisitions	-91,367.67	-11,198.14	-12,417.93	-105,920.80	-29,254.87	-250,159.41
Disposals and withdrawals				33,951.48		
Transfers between headings						
Year-end	-913,677.15	-139,782.62	-42,949.93	-528,932.03	-87,351.47	-1 712,693.20
Net book value (A+B)	2,645,515.85	24,703.93	6,721.79	187,227.70	41,423.58	2,905,592.85

In 2004, the main fact relating to EMCDDA fixed assets was the adjustment of depreciation at 31/12/2003 for an additional amount of **EUR 6,924.03** (arithmetical error in 2003) plus further depreciation at 31/12/2004 for a total amount of **EUR 50,583.84**.

The total amount of purchases made during the 2004 financial year was **EUR 156,605.98**.
The total amount of depreciation at 31/12/2004 was **EUR 1,712,693.20**.

The new net book value of the EMCDDA's assets at 31/12/2004 was **EUR 2,905,592.85**.

2. Stocks at 31/12/2004

The value of stocks still shown on the balance sheet at 31/12/2003 was cancelled because consumables (office stationery) are now regarded as budgetary expenses.

3. Short-term assets

A guarantee of EUR 8,100 transferred to a bank account in favour of the company NCI following the conclusion of a contract for the use of offices in Brussels, is shown on the assets side of the balance sheet as a guarantee paid in cash, and will be repaid, where appropriate, only upon expiry of the referred contract.

4. Advances

An advance for the 02-047-654 Phare Project of an amount of EUR 29,389 deducted from expenditure finally assigned to the EMCDDA Budget in an amount of EUR 3,789.84 = **EUR 25,599.16** was still pending at 31/12/2004 and will be repaid by the Phare Programme in 2005.

The total amount of VAT paid currently accounted for outside the 2004 budget, which is still to be recovered from the Portuguese Government, was EUR 47,299.67 at 31/12/2004 **(+EUR 142.65 for the PHA 02-047-654 project).**

5. Sundry accounts receivable

A total amount of EUR 32,258.87 appears under this heading in the Balance Sheet at 31/12/2004 and corresponds to entitlements in respect of which recovery orders have been issued for an amount of EUR 19,571.69 plus a final balance of EUR 12,687.18 on the outstanding account. (this balance includes an amount of EUR 9,759.32 (12/04) corresponding to expenditure to be charged to another agency in 2005).

6. Amounts receivable from staff

The balance of EUR 23,107.09 corresponds to an amount of EUR 5,500 consisting of salary advances plus the balance of the Personnel Current Account, the balance of which was EUR 17 607.09 at 31/12/2004.

7. Liquid assets

Liquid assets as at 31 December 2004 were as follows:

	Liquid assets
EMCDDA current account CGD (EUR)	26,060.16
FINIBANCO current account (EUR)	3,588,142.46
PHARE current account (EUR)	25,599.16
Imprest account (EUR)	3,929.06
Liquid assets	3,643,730.84

LIABILITIES

A. Own capital

1. Capital

The balance of **EUR 2,796,615.16** corresponds to the Outturn of Adjustments carried over from the previous year, to which the outturn of 2004 Adjustments, amounting to EUR 108,977.69, must be added.

The balance of **EUR 2,796,615.16** to be added to the 2004 adjustments amounting to EUR 108,977.69 corresponds to the new net book value of the EMCDDA's assets at 31 December 2004, which stands at **EUR 2,905,592.85**.

The economic outturn comprises the following elements:

a) The budget outturn

The budget outturn comprises the following elements:

- Firstly, the balance of the subsidies received from the Commission, (**EUR 1,508,294.80**), and Norway, (**EUR 32,673.84**), at the end of 2004, plus a balance of EUR 1 108.21 to be refunded to the European Parliament in 2005.
- The significant difference in the EMCDDA's outturn at 31 December 2004 is mainly due to the fact that the payment appropriations under Title 3 of the Budget, amounting to **EUR 1,259,804**, were carried over to 2005 in accordance with a decision adopted by the EMCDDA's Budgetary Authority on 15 February 2005.
As a result, since at 31/12/05 the commitments under title 3 amounted to **EUR 2,165,928.96**, the difference in payment appropriations amounting to **EUR 906,124.96**, which was not carried over by decision of the EMCDDA's Budgetary Authority, was cancelled in the Outturn for the year, as provided for in the regulation on differentiated payment appropriations.
- The balance of assigned revenue for the project PHA 00-275 (balance at 19 December 2003) amounting to **EUR 132.34**, corresponds to bank interest received after the completion of this project at the end of 2003, plus a balance of **EUR 1,108.21** to be refunded to the European Parliament, and lastly the final balance related to the project PHA 2002-047, which was also completed at the end of 2004 (**EUR 890.23**).

b) Outturn of financial adjustments

i) Fixed assets and stocks

The sum of **EUR 108,977.69** corresponds to adjustments made to the value of fixed assets and stocks in 2004 to reflect the following elements:

- Purchases made in the year;
- Adjustment of 2003 and 2004 depreciation;
- Depreciation in the year;
- Adjustments of stock cancellation and rental guarantee.

ii) EMCDDA established entitlements

These are EMCDDA entitlements that have already been established (recovery orders issued) amounting to **EUR 45,170.85**.

2. Balance carried over from previous years

The balance of **EUR 372,519.91** corresponds to the outturn balance carried over from 2003. Another item of assigned revenue relating to a specific project "Qualitative research", **EUR 4,057.05** had not yet been settled at 31 December 2004. The reimbursement procedure for the balance involving the presentation of a debit note should be carried out in 2005.

B. Current liabilities

1. Sundry accounts receivable

This item amounts to a total of **EUR 53,739.33**, and includes:

- A sum of **EUR 5,249.98** representing transfers pending at 31 December 2004.
- A sum of **EUR 47,532.86** representing social security deductions made in respect of auxiliary staff, and other taxes and salary contributions to be settled with the Commission in 2005.
- A sum of **EUR 956.49** corresponds to a return of payment which is in a suspense account as it had not been possible to obtain detailed information in 2004 to settle this amount.

2. Other liabilities – Non-differentiated appropriations carried over

This heading, which shows a balance of **EUR 1,737,127.12**, corresponds to 2004 appropriations automatically carried over to 2005 (differentiated appropriations for Title 3 (**EUR 1,259,804**) and non-differentiated appropriations for Titles 1 (**EUR 121,507.84**) and 2 (**EUR 355,815.28**)).

C. Transitional accounts – re-use

	Transitional accounts- Liabilities
Re-use accounts	
Deferred revenue	24,524.60

The sum of **EUR 24,524.60** corresponds to the balance of revenue received in 2004.

This sum will be entered under the R0 appropriations in 2005.

Lisbon, 15th September 2005

SIGNED

Wolfgang Götz

Director

Table 4 - European Monitoring Centre for Drugs and Drug Addiction - Balance sheet as at 31 December 2004 and 31 December 2003

(1 000 euro)

ASSETS	2004	2003	LIABILITIES	2004	2003
Fixed assets			Fixed capital		
Intangible assets	129	94	Own capital	2.951	3.057
Buildings	3.559	3.559	Balance for the financial year	1.920	295
Equipment and furniture	164	157	Subtotal	4.870	3.352
Transport equipment	50	50	Current liabilities		
Computer equipment	716	659	PHARE carry-overs		223
Depreciation	-1.713	-1.496	Approps.carried over against Titles I, II and III	1.737	1.815
Subtotal	2.905	3.023	Sundry accounts payable	54	18
Stocks			Recovery orders	0	55
Office supplies	0	34	Subtotal	1.791	2.111
Subtotal	0	34	Suspense accounts		
Long-term assets			Revenue for re-use	25	
Staff loans	23	0	Deferred revenue		123
Subtotal	23	0	Subtotal	25	123
Current assets					
PHARE	26				
Other advances	8	78			
Recoverable VAT	47	94			
Sundry accounts receivable	32	66			
Subtotal	113	238			
Cash accounts					
Bank accounts	3.640	2.291			
Cash	4				
Subtotal	3.644	2.291			
Suspense accounts		0			
Subtotal		0			
TOTAL	6.686	5.586	TOTAL	6.686	5.586
<i>Source: Information supplied by the Monitoring Centre - This table summarises the data provided by the Monitoring Centre in its annual accounts.</i>					