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DEC/MB/10/06

**Decision of the Management Board of the European Monitoring Centre for
Drugs and Drug Addiction (EMCDDA)**

THE MANAGEMENT BOARD OF THE EMCDDA,

Having regard to article 83 of the Financial Regulation applicable to the EMCDDA,

Whereas the EMCDDA Director has drawn up the 2005 EMCDDA final accounts (EMCDDA/29/06) and submitted these accounts to the EMCDDA Management Board for opinion at its meeting of 5-7 July 2006,

HAS DECIDED AS FOLLOWS:

The Management Board gave a favourable opinion on the 2005 EMCDDA final accounts (document EMCDDA/29/06 herewith enclosed).

Done at Lisbon, on 6 July 2006

For the Management Board

The Chairman

Marcel Reimen



European Monitoring Centre
for Drugs and Drug Addiction

ANNUAL ACCOUNTS

FINANCIAL YEAR 2005

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

PREAMBLE

In accordance with Articles 76-83 of the Financial Regulation of the EMCDDA (European Monitoring Centre for Drugs and Drug Addiction), the accounts comprise:

The report on budgetary and financial management

- I. Introduction
- II. Implementation of the budget

The statements in respect of the budget implementation

The financial statements



REPORT ON BUDGETARY AND FINANCIAL MANAGEMENT FINANCIAL YEAR 2005

I. Introduction

A. Legal basis – New Financial Regulation

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

B. Management information systems

The budget accounting system is provided by the SI2 system.

The financial accounting system is provided by the BOB system, with a direct interface with SI2.

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

This totally integrated system is fully operational at present, which on the one hand allows gains in productivity and reliability to be made and, on the other, the production of reports, statistics and alerts which make it possible to improve budgetary and financial management.

C. Nomenclature of appropriations

The nomenclature of appropriations is as follows:

- C1: Current appropriations
- C2: Non-automatic payment appropriations entered in the budget
- C8: Automatic carried-over appropriations
- RO: Assigned revenue

D. Internal management and audit systems

Following the observations and recommendations made by the Court of Auditors and the Internal Audit Department concerning the management and internal audit system, the EMCDDA has continued to develop and improve its internal audit instruments and management procedures by adopting the following measures:

- The periodic monitoring of the budget execution of the PT/Budget of the EMCDDA, in order to reduce the volume of transfers by half, improve the implementation of REITOX subsidies and reduce the volume of unsettled balances in respect of commitments to be carried forward in 2006,
- The continuous analysis and evaluation of unsettled balances in respect of commitments in collaboration with the 'project managers', in order to optimise implementation and only to carry forward to 2006 the balances connected with actual and confirmed requirements,
- The consolidation of internal policy on procurement contracts through the publication in the OJ of three open procedures for contracts, the continued standardisation of contractual instruments, notably the definition of a standardised low-value contract model, and by implementing new procurement contract procedures following the entry into force of the Revision of the Implementing Rules – 5 August 2005, particularly the introduction of exclusionary and selective criteria in calls for tenders (specifications),
- The harmonisation of internal administrative, contractual and financial management procedures owing to the systematic use of standardised models and internal audit procedures available on the Intranet 'Financial Helpdesk',
- The implementation of measures with a view to guaranteeing the principle of segregation of duties in the financial circuit of the EMCDDA, particularly the review of the delegation of authority of Authorising Officers by delegation,
- The strengthening of internal audit procedures, particularly the introduction of checklists for payment operations and other budget operations, the implementation of procedures to justify and document exceptions to applicable rules, procedures for returning invoices, the standardisation of internal procedures for signing contracts,
- The continuation of on-the-job training of staff. Three members of the 'Financial' team have been on a training scheme in relation to procurement contracts in Brussels, organised by the Commission, with a view to improving the implementation of internal administrative and financial management procedures,
- The implementation of new accounting principles within the framework of the 'Modernisation of the accounting system towards an accrual basis of accounting',
- The continued review of the inventory system,
- Since September 2005, the introduction of a monthly reconciliation procedure between bank balances and the accounting system, providing for the signature of the accountant and forwarding to the Authorising Officer.

II. Implementation of the budget

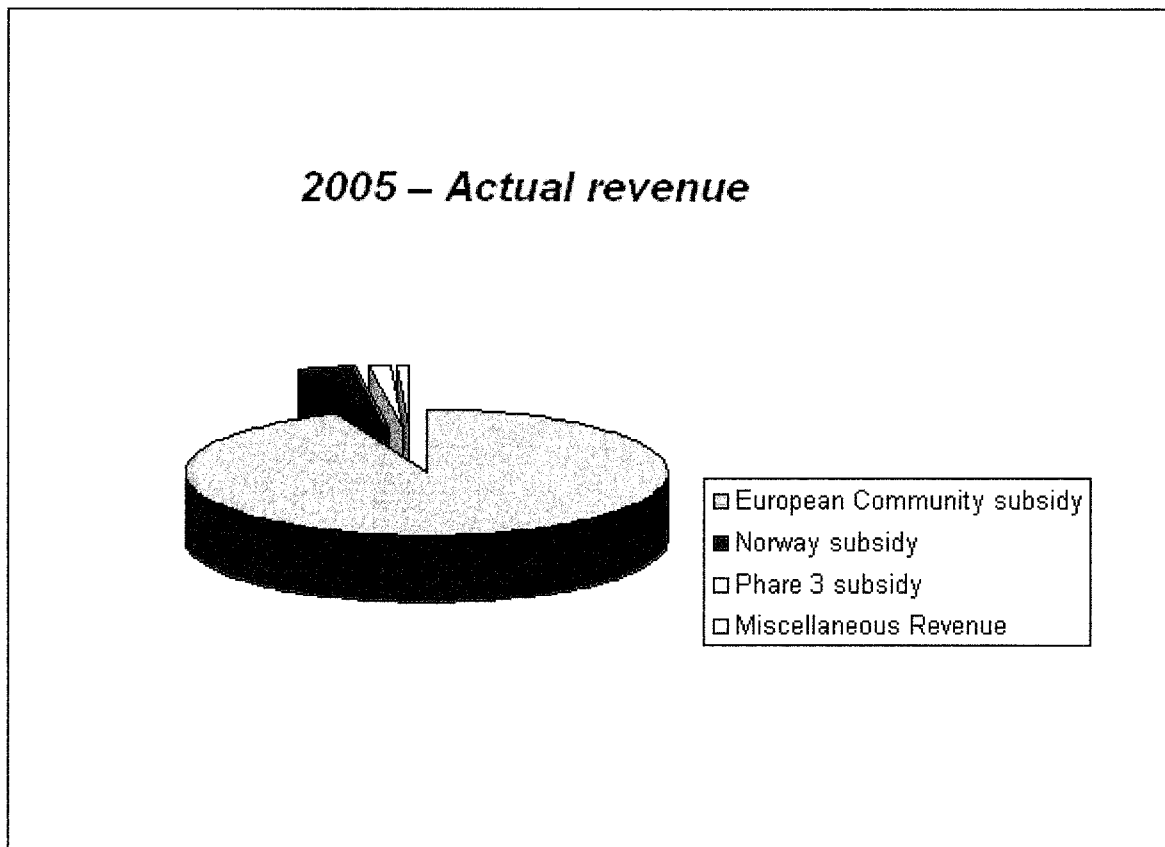
As a reminder, actual revenue entered in the budget for the financial year under review was as follows:

A. Revenue

	2005– Revenue entered in the Budget	2005 – Actual revenue
European Community subsidy	12.000.000	12.000.000
Other subsidies :		
Norway subsidy	515.625	515.625
Phare 3 subsidy	300.000	190.000
Miscellaneous Revenue		92.975
Sub-total		
Total	12.815.625	12.798.600

Miscellaneous revenue breaks down as follows :

Miscellaneous revenue cancelled app.	8.014
Reuse credit earmarked revenue R0	84.961
Total	92.975



B. Expenditure

1. Appropriations for the financial year – (C1)

Total of the current credit - Titles 1, 2 and 3 (C1)

	2005		
	Final budget	Committed	Paid
Title 1 - Staff (CND)	6.194.000	5.931.867	5.761.545
Title 2 - Support Activities (CND)	1.791.000	1.719.802	1.069.792
Title 3 - Operational (CD)			
- CE	4.530.625	4.297.868	
- CP	4.530.625		4.084.853
Total CE	12.515.625	11.949.536	
Total CP	12.515.625		10.916.191

1.1. – Non-differentiated appropriations (NDA) – title 1 and 2

The analysis of data relating to the budget implementation in 2005 of titles 1 and 2 (non-differentiated appropriations) shows overall an implementation rate in terms of commitments of 96% of the budget available.

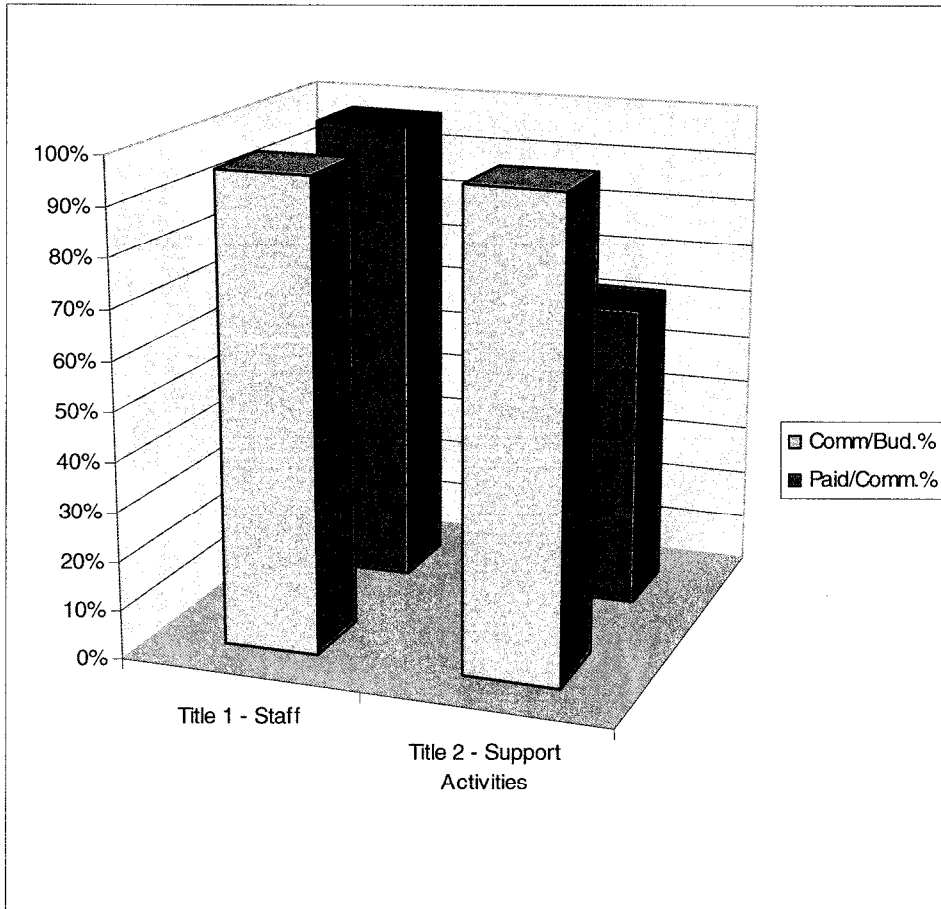
The year 2005 was marked, organisationally speaking, by various events, particularly the appointment of the new Director on 19 April 2005 by the Management Board, his commencement of duties on 1 May 2005, and the internal reorganisation, which led to the adoption of a new organisation chart for the EMCDDA, establishing new units and management posts (heads of unit).

In conclusion, the implementation of Title 1 was lower than expected and a transfer of appropriations to title 2 was approved by the Management Board in September 2005 in order to optimise the budget implementation 2005.

In this context, the implementation rate in terms of payments stands at 89% of commitment appropriations, for titles 1 and 2, and at 90% for payment appropriations for title 3.

Current appropriations - (NDA) Titles 1 and 2 (C1)

	2005				
	Final budget	Committed	Paid	Comm/Bud.%	Paid/Comm.%
Title 1 - Staff	6.194.000	5.931.867	5.761.545	96%	97%
Title 2 - Support Activities	1.791.000	1.719.802	1.069.792	96%	62%
Total	7.985.000	7.651.669	6.831.338	96%	89%



1.2. – Differentiated appropriations (DA) – title 3

The analysis of data relating to the budget implementation of title 3 (differentiated appropriations) in 2005 shows overall an execution rate in terms of commitments of 95% of the budget available.

The execution rate in terms of payments stands at 90% of the payment appropriations for title 3.

Given that the payment appropriations of title 3 are differentiated appropriations, the payment of balances in respect of commitments for the 2004 financial year has been made as a matter of priority to the C1 appropriations (cf. the breakdown of the utilisation of the amounts of committed money that has not yet been paid in point 4.3).

Current credit - (CD) Titre 3 (C1)

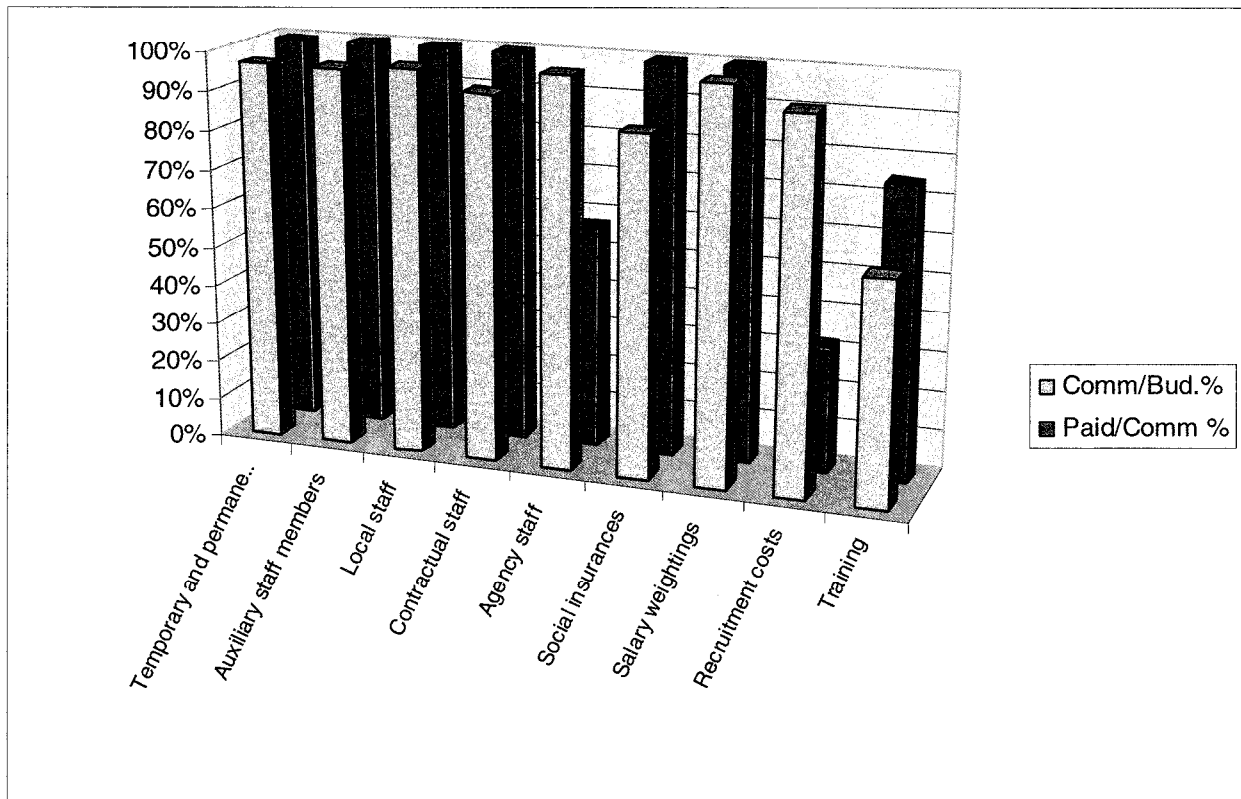
	2005					
	Final budget - Commitment credit	Committed	Comm/Bud.%	Final budget - Payment Credit	Paid	Paid/ Paym.Credit %
Title 3 - operational	4.530.625	4.297.868	95%	4.530.625	4.084.853	90%
Total	4.530.625	4.297.868	95%	4.530.625	4.084.853	90%

1.2 Analysis by type of expenditure

Title 1: Expenditure relating to persons working with the EMCDDA

Commitments were in line with the final budget available, of which they represent 96%. The execution rate of payments stands at 97% of committed appropriations.

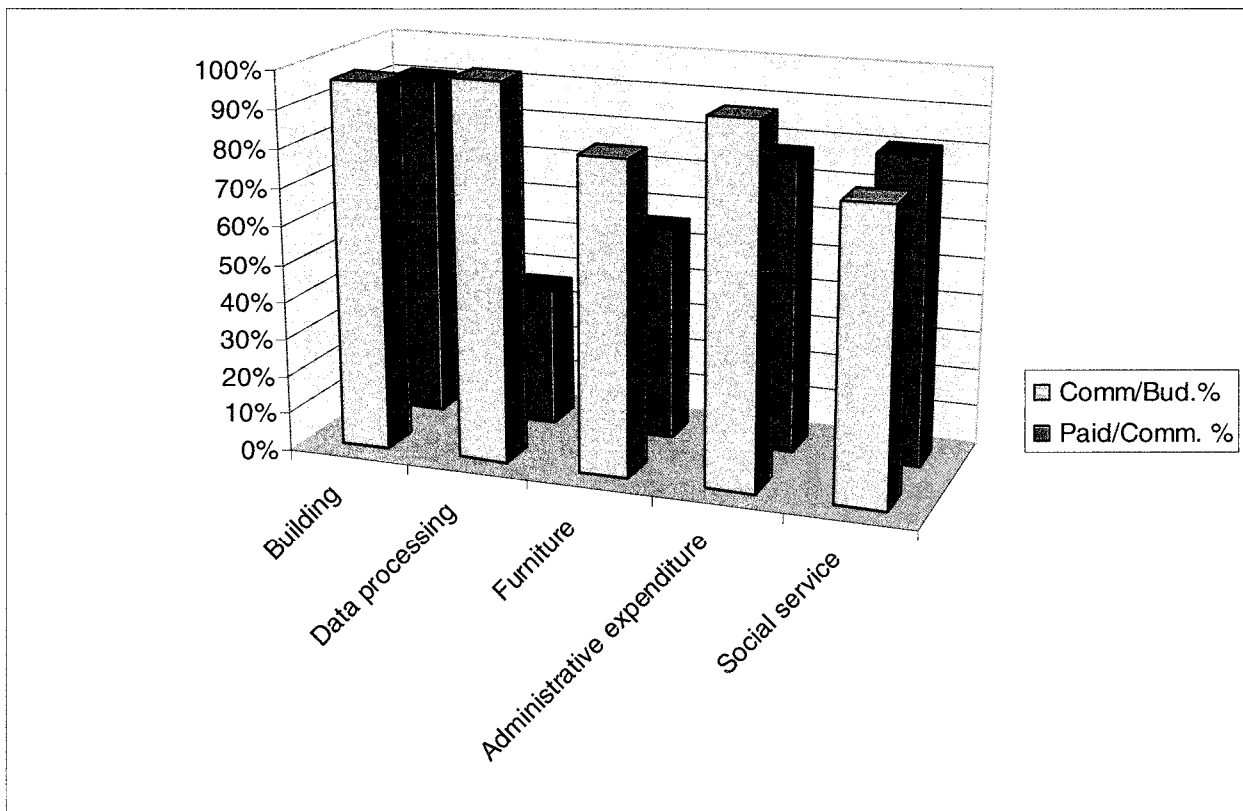
		2005				
		Budget final	Committed	Paid	Comm/Bud. %	Paid/Comm %
111	Temporary and permanent staff	5.309.009	5.143.978	5.128.524	97%	100%
112	Auxiliary staff members	133.000	129.081	129.081	97%	100%
113	Local staff	34.000	33.365	33.365	98%	100%
114	Contractual staff	436.300	407.090	407.090	93%	100%
115	Agency staff	205.691	204.365	116.441	99%	57%
116	Social insurances	241.000	208.511	208.511	87%	100%
117	Salary weightings	-290.000	-290.000	-306.641	100%	106%
118	Recruitment costs	65.000	61.343	19.738	94%	32%
119	Training	60.000	34.135	25.436	57%	75%
	TOTAL TITLE 1	6.194.000	5.931.867	5.761.545	96%	97%



Title 2: Expenditure relating to support activities

Commitments were in line with the final budget available, of which they represent 96%. The execution rate of payment stands at 62% of committed appropriations.

		2005				
		Final budget	Committed	Paid	Comm/Bud. %	Paid/Comm. %
211	Building	620.384	599.830	547.474	97%	91%
212	Data processing	811.000	803.609	294.984	99%	37%
213	Furniture	113.950	93.904	52.957	82%	56%
214	Administrative expenditure	194.980	183.655	142.954	94%	78%
215	Social service	50.686	38.803	31.423	77%	81%
TOTAL TITLE 2		1.791.000	1.719.802	1.069.792	96%	62%

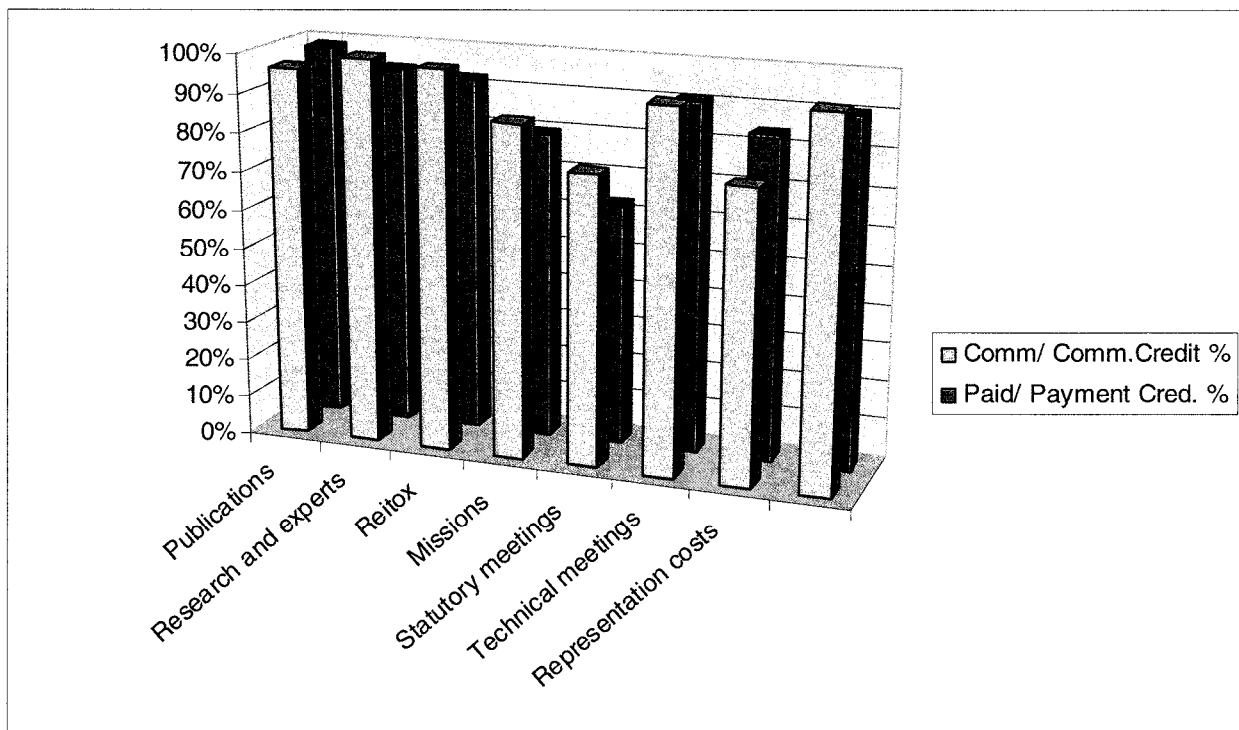


Title 3: Expenditure relating to projects and operating activities

Commitments were in line with the final budget available, of which they represent 95%. The execution rate for global payments is 90%. A more detailed analysis makes it possible to detect that the rates of implementation of payments relating to publishing (99%), 'Project-related activities to be handled outside' (94%) and cofinancing of REITOX activities in 2005 (91%) had a decisive effect on the overall execution rate of payments relating to operating expenditure commitments in the year. These rates of implementation also reflect, for the first time, the logic of using differentiated appropriations (cf. the breakdown of the utilisation of the amounts of committed money that has not yet been paid in point 4.3).

**Title 3 : Expenditure linked to operational activities and projects
Current credit - (DC) Title 3 (C1)**

		2005					
		Final budget - Commitment credit	Committed	Comm/ Comm.Credit %	Final budget - Payment credit	Paid	Paid/ Payment Credit %
311	Publications	900.054	866.754	96%	847.287	835.681	99%
314	Research and experts	66.851	66.850	100%	76.295	71.572	94%
315	Reitox	2.565.000	2.523.102	98%	2.565.000	2.371.171	92%
316	Missions	292.592	252.408	86%	270.909	215.964	80%
317	Statutory meetings	395.750	298.840	76%	395.750	249.310	63%
318	Technical meetings	306.878	287.271	94%	371.884	338.219	91%
319	Representation costs	3.500	2.643	76%	3.500	2.935	84%
	TOTAL TITLE 3	4.530.625	4.297.868	95%	4.530.625	4.084.853	90%



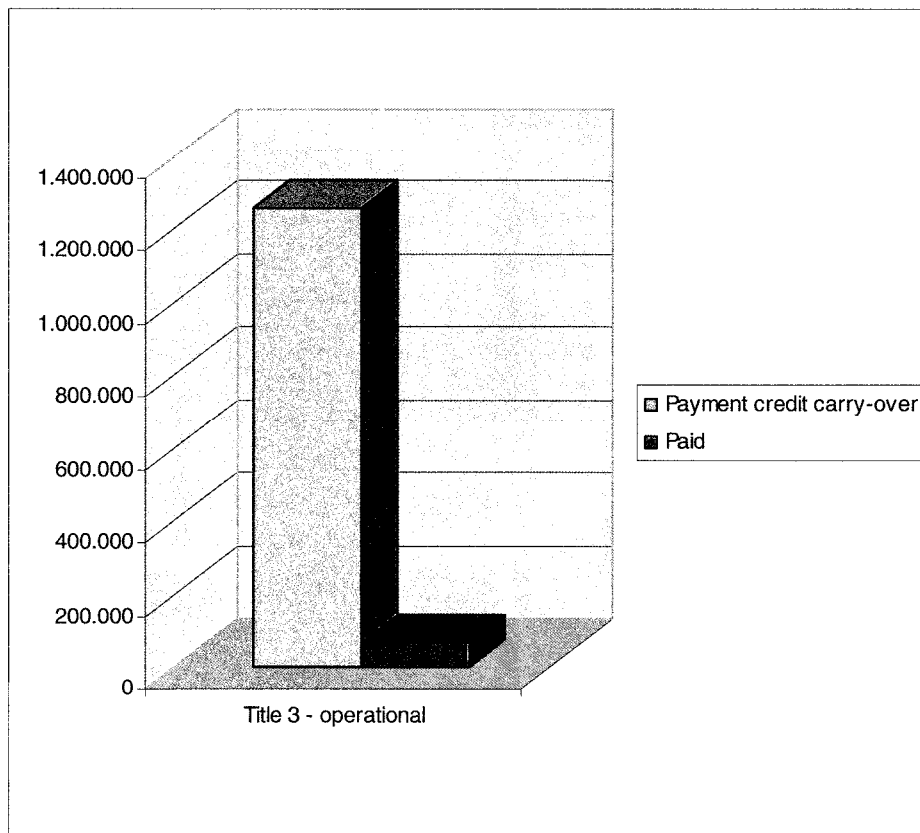
4.1 Execution in 2005 of payment appropriations not automatically carried forward from the financial year 2004 to the financial year 2005, title 3 (C2)

A carry-over of payment appropriations was considered necessary to honour the commitments assumed in 2004, due to the fact that the appropriations of the EMCDDA budget for 2005, allocated to meet the commitments assumed in 2005, were not sufficient to cover these needs.

However, the execution rate of the carried-over appropriations was substantially lower than the rate initially estimated, due to delays in the procedures of payment concerned. This situation occurred in a context where the EMCDDA, in accordance with the applicable financial regulation, had to use in priority the payment appropriations authorised for 2005 and was only able to use the appropriations carried over from 2004 after these had been consumed.

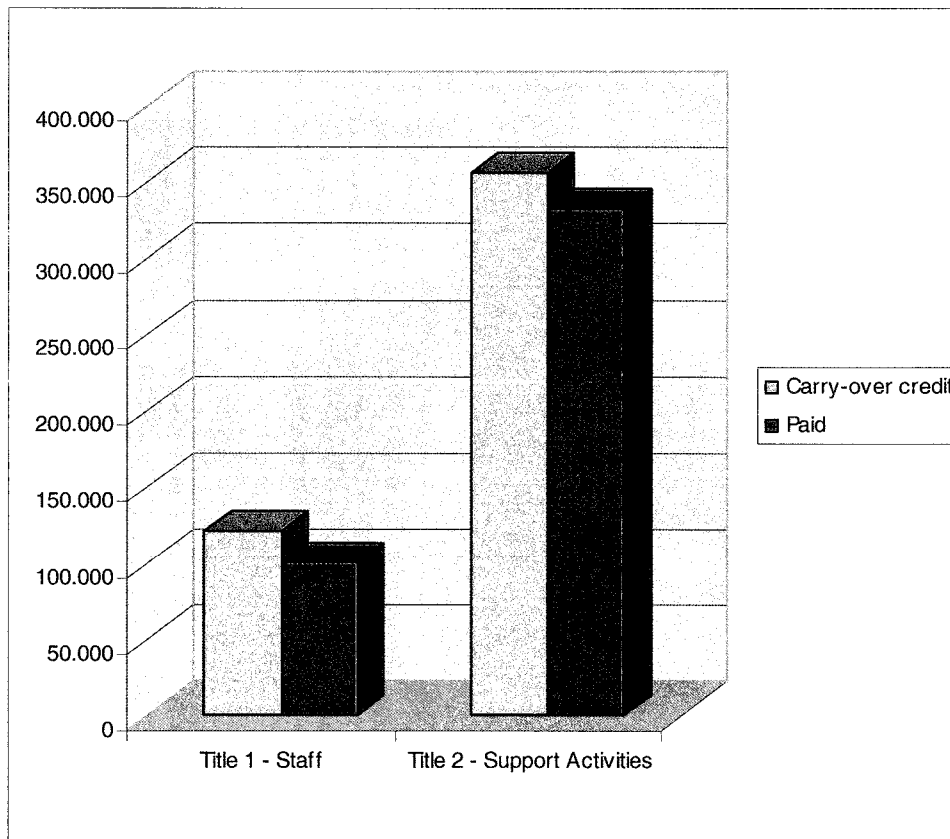
Payment credit non-automatically carried-over from 2004 to 2005, title 3 (C2)

	Payment credit carry-over	Paid	Paid/Carry-over credit
Title 3 - operational	1.259.804	65.973	5%
Total	1.259.804	65.973	5%



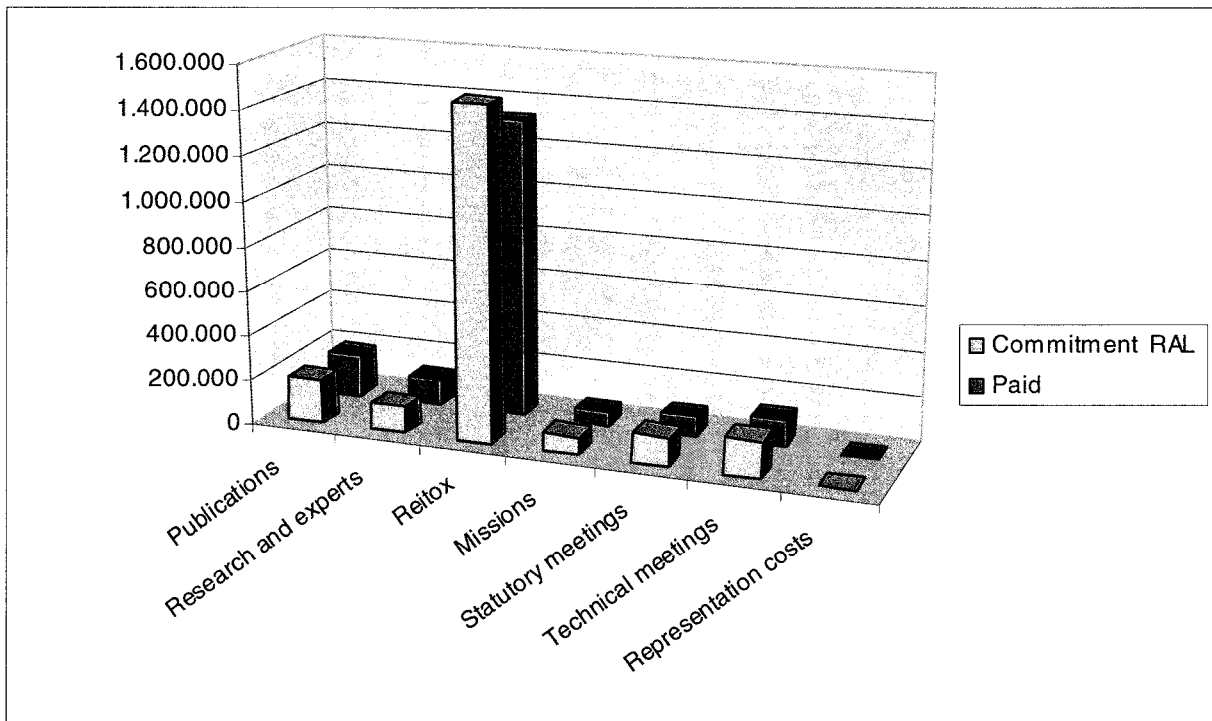
4.2 Appropriations automatically carried forward from the financial year 2004 to the financial year 2005, (NDA) titles 1 and 2 (C8)

	Carry-over credit	Paid	Paid/carry-over credit
Title 1 - Staff	121.508	100.646	83%
Title 2 - Support Activities	355.815	331.986	93%
Total	477.323	432.632	91%



4.3 Execution in 2005 of the amount of committed money not yet paid for the financial year 2004 - Title 3 (DA)

		Commitment RAL	Paid	Paid/Comm
311	Publications	198.385	191.974	97%
314	Research and experts	121.540	120.583	99%
315	Reitox	1.478.138	1.331.575	90%
316	Missions	79.480	58.648	74%
317	Statutory meetings	127.509	85.611	67%
318	Technical meetings	160.127	120.799	75%
319	Representation costs	750	292	39%
	TOTAL TITLE 3	2.165.929	1.909.482	88%



5. Earmarked revenue (RO)

5.1 PHARE 3

In November 2004, the Phare Committee approved the multi-beneficiary programme concerning the participation of Bulgaria and Romania in certain decentralised agencies of the EU. In its proposal, the Commission included a project aimed at pursuing the preparation of Bulgaria and Romania for the EMCDDA as well as the inclusion of focal points affecting Bulgaria and Romania in the activities of the EMCDDA. This project was presented by the EMCDDA, at the suggestion of DG JLS, and resulted in a new Phare-EMCDDA subsidy.

Therefore, a new contract, within the framework of the Phare-EMCDDA project, for a maximum duration of 18 months and for a maximum budget of EUR 300 000, was signed with the European Commission (DG ELARG) on 2 May 2005. This project was implemented in accordance with the terms of the technical proposal and budget estimate appended to the contract.

At the request of the Commission, the initial activities within the framework of this project have included two revaluation missions – one in each of the countries concerned – organised in close collaboration with the national focal point and the delegation of the Commission in Bucharest and Sofia. On the basis of these two valuation missions, the EMCDDA has drawn up a preliminary report (inception report) which gives a detailed list of activities envisaged for each country within the framework of the project. This preliminary report, as well as the national activities planned, was officially adopted by the Commission (DG ELARG and JLS) at a meeting of the support Committee of the Phare-EMCDDA project on 20 September 2005 in Brussels.

Apart from a number of national activities which experienced some delay, the project took place as planned, and Bulgaria and Romania were able, for the first time since participating in the activities of the EMCDDA, to submit their statistical data and their national report on the drug and drug addiction situation according to the respective deadlines (end of September and end of October 2005).

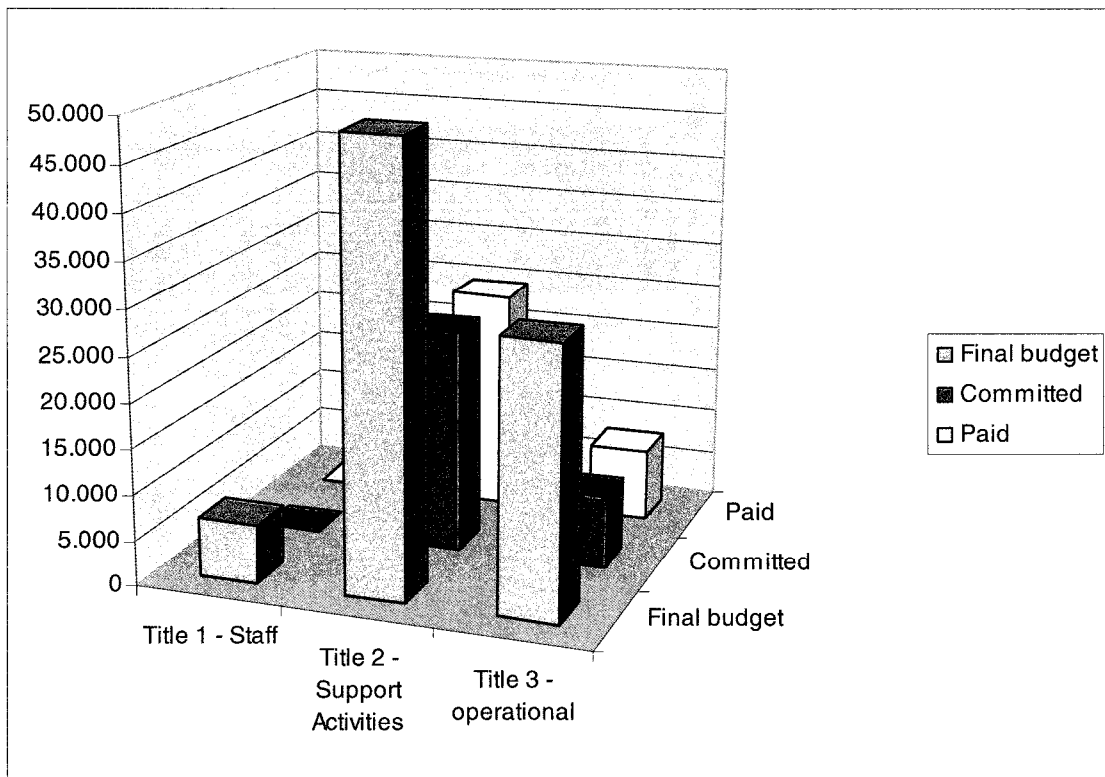
The project also made it possible to include the data for 2004 supplied by Bulgaria and Romania in the '*Annual Report on the State of Drugs in the EU and Norway 2005*', which has, moreover, been published in Bulgaria and Romania for the first time and which was presented at the joint press conferences held in Bucharest (24 November 2005) and Sofia (25 November 2005).

Finally, a call for tenders will be organised during the first quarter of 2006 in order to select an external financial auditor who will have to carry out the external audit before the end of the project, scheduled for 31 October 2006.

5.2 EMC

Budget execution RO EMC

	2005				
	Final budget	Committed	Paid	Comm/Bud. %	Paid/Comm. %
Title 1 - Staff	6.433	0	0	0%	0%
Title 2 - Support Activities	48.991	24.605	24.605	50%	100%
Title 3 - operational	29.537	8.038	8.038	27%	100%
Total	84.961	32.642	32.642	38%	100%



Budget Execution 2005 - C1 - CURRENT CREDIT (NDA) - TITLE 1

Budget Line	Budget Line Description	Initial Credit (1)	Transfer (2)	VIP (3)	Commitment Appropriation Transaction Amount (4)	Executed Commitment Amount (5)	% Committed related to Budget (6)	Not Used - To be Cancelled (4)-(5)	Payment Appropriation Transaction Amount (7)	Executed Payment Amount (8)	% Payment related to Committed (9)	To Be Carried Forward (9)-(8)
111	SALARIES-ALLOWANCES OFFICIALS-TEMPORARY	4,444,500.00	-185,000.00	-183,493.00	4,083,007.00	3,333,387.11	96.48%	143,639.89	4,083,007.00	3,333,387.11	100.00%	0.00
112	FAMILY ALLOWANCES	471,000.00	0.00	-23,500.00	445,500.00	436,194.03	97.91%	9,305.97	445,500.00	436,194.03	100.00%	0.00
113	EXPATRIATION AND FOREIGN RESIDENCE ALLOWANCES	630,000.00	-73,000.00	-19,000.00	541,000.00	535,599.31	99.00%	5,400.69	541,000.00	535,599.31	100.00%	0.00
114	FIXED ALLOWANCES	18,500.00	0.00	0.00	18,500.00	17,158.88	92.75%	1,341.12	18,500.00	17,158.88	100.00%	0.00
115	BIRTH AND DEATH GRANTS FOR TEMPORARY AND PERMANENT STAFF	1,000.00	0.00	-500.00	500.00	475.82	95.16%	24.18	500.00	475.82	100.00%	0.00
116	ANNUAL TRAVEL COSTS	185,000.00	-23,000.00	-2,500.00	142,500.00	137,180.32	96.27%	5,319.68	142,500.00	137,180.32	100.00%	0.00
117	ALLOWANCES-EXPENSES ON ENTERING AND LEAVING	175,000.00	-10,000.00	13,002.33	78,002.33	78,002.33	100%	0.00	78,002.33	62,549.59	80.19%	15,452.74
	Total Article 111	5,905,000.00	-336,000.00	-199,990.67	5,309,009.33	5,143,977.80	96.89%	165,031.53	5,309,009.33	5,128,524.06	99.70%	15,452.74
1121	SALARIES AND ALLOWANCES FOR AUXILIARY STAFF	85,000.00	0.00	48,000.00	133,000.00	129,080.72	97.05%	3,919.28	133,000.00	129,080.72	100.00%	0.00
	Total Article 112	85,000.00	0.00	48,000.00	133,000.00	129,080.72	97.05%	3,919.28	133,000.00	129,080.72	100.00%	0.00
1131	SALARIES AND ALLOWANCES FOR LOCAL STAFF	0.00	0.00	34,000.00	34,000.00	33,365.05	98.13%	634.95	34,000.00	33,365.05	100.00%	0.00
	Total Article 113	0.00	0.00	34,000.00	34,000.00	33,365.05	98.13%	634.95	34,000.00	33,365.05	100.00%	0.00
1141	SALARIES AND ALLOWANCES FOR CONTRACTUAL AGENTS	545,000.00	0.00	-108,700.00	436,300.00	407,089.64	93.30%	29,210.36	436,300.00	407,089.64	100.00%	0.00
	Total Article 114	545,000.00	-108,700.00	-108,700.00	436,300.00	407,089.64	93.30%	29,210.36	436,300.00	407,089.64	100.00%	0.00
1153	AGENCY STAFF	0.00	0.00	205,190.67	205,190.67	204,292.00	99.56%	898.67	205,190.67	116,367.67	56.96%	87,924.33
1154	STAGAIRES	0.00	0.00	500.00	500.00	72.99	14.60%	427.01	500.00	72.99	100.00%	0.00
	Total Article 115	0.00	0.00	205,690.67	205,690.67	204,364.99	99.36%	1,325.68	205,690.67	116,440.66	56.98%	87,924.33
1161	INSURANCE AGAINST SICKNESS	155,000.00	0.00	-4,000.00	151,000.00	131,824.30	87.30%	19,175.70	151,000.00	131,824.30	100.00%	0.00
1162	INSURANCE AGAINST ACCIDENTS-OCCUPATIONAL DISEASE	40,000.00	0.00	0.00	40,000.00	34,850.27	87.13%	5,149.73	40,000.00	34,850.27	100.00%	0.00
1163	UNEMPLOYMENT INSURANCE FOR TEMPORARY STAFF	50,000.00	0.00	0.00	50,000.00	41,836.67	83.67%	8,163.33	50,000.00	41,836.67	100.00%	0.00
	Total Article 116	245,000.00	-4,000.00	-4,000.00	241,000.00	208,511.24	86.52%	32,488.76	241,000.00	208,511.24	100.00%	0.00
1171	WEIGHTINGS	-230,000.00	0.00	0.00	-230,000.00	-230,000.00	100.00%	16,640.65	-230,000.00	-306,640.65	100.00%	0.00
	Total Article 117	-230,000.00	0.00	0.00	-230,000.00	-230,000.00	100.00%	16,640.65	-230,000.00	-306,640.65	100.00%	0.00
1181	RECRUITMENT	40,000.00	0.00	25,000.00	65,000.00	61,342.60	94.37%	3,657.40	65,000.00	19,738.43	32.18%	41,604.17
	Total Article 118	40,000.00	0.00	25,000.00	65,000.00	61,342.60	94.37%	3,657.40	65,000.00	19,738.43	32.18%	41,604.17
1191	TRAINING	60,000.00	0.00	0.00	60,000.00	34,134.70	56.89%	25,865.30	60,000.00	25,436.09	74.52%	8,698.61
	Total Article 119	60,000.00	0.00	0.00	60,000.00	34,134.70	56.89%	25,865.30	60,000.00	25,436.09	74.52%	8,698.61
	Total Chapter 11	6,590,000.00	-396,000.00	0.00	6,194,000.00	5,931,865.74	95.77%	278,773.91	6,194,000.00	5,761,545.24	97.13%	153,680.95
	Total Title 1	6,590,000.00	-396,000.00	0.00	6,194,000.00	5,931,865.74	95.77%	278,773.91	6,194,000.00	5,761,545.24	97.13%	153,680.95

Budget Execution 2005 - C1 - CURRENT CREDIT (NDA) - TITLE 2

Budget Line	Budget Line Description	Initial Credit (1)	Transfer (2)	VIP (3)	Commitment Appropriation Transaction Amount (4)	Executed Commitment Amount (5)	% Committed related to Budget (6)	Not Used - To be Cancelled (9)-(5)	Payment Appropriation Transaction Amount (7)	Executed Payment Amount (8)	% Payment related to Committed (9)	To Be Carry Forwarded (5)-(8)
2111	RENT	364,248.00	0.00	-970.35	363,277.65	361,270.43	99.46%	2,007.22	363,277.65	361,270.43	100.00%	0.00
212	WATER, GAS, ELECTRICITY AND HEATING	42,000.00	0.00	3,500.00	45,500.00	45,500.00	100.00%	0.00	45,500.00	42,936.51	94.37%	2,563.49
213	CLEANING AND MAINTENANCE	89,250.00	0.00	12,606.20	101,856.20	96,875.65	94.13%	5,980.55	101,856.20	59,435.13	61.89%	36,440.82
214	SECURITY AND SURVEILLANCE OF BUILDINGS	92,400.00	0.00	-3,900.00	88,500.00	86,759.26	98.02%	1,740.74	88,500.00	73,407.73	84.6%	13,351.63
217	OTHER EXPENDITURE ON BUILDINGS	30,000.00	0.00	-8,750.00	21,250.00	10,424.39	49.06%	10,825.61	21,250.00	10,424.39	100.00%	0.00
	Total Article 211	617,898.00	0.00	2,485.85	620,383.85	599,829.73	96.69%	20,554.12	620,383.85	547,474.19	91.27%	52,355.54
2121	COMPUTER CENTRE OPERATIONS	415,000.00	396,000.00	0.00	811,000.00	803,609.44	99.09%	7,390.56	811,000.00	294,984.29	36.71%	508,625.15
	Total Article 212	415,000.00	396,000.00	0.00	811,000.00	803,609.44	99.09%	7,390.56	811,000.00	294,984.29	36.71%	508,625.15
2133	NEW PURCHASES OR REPLACEMENT OF FURNITURE	5,250.00	0.00	2,100.00	7,350.00	6,507.73	88.54%	842.27	7,350.00	5,188.00	79.87%	1,308.73
2136	MAINTENANCE USE REPAIR AND HIRE OF VEHICLES	10,500.00	0.00	0.00	10,500.00	8,582.11	81.73%	1,917.89	10,500.00	6,598.30	76.88%	1,983.81
2137	LIBRARY STOCKS PURCHASE OF BOOKS	20,000.00	0.00	-10,008.00	9,992.00	8,822.68	88.19%	1,089.32	9,892.00	8,267.38	93.71%	555.30
2138	SUBSCRIPT TO NEWSPAPERS PERIODICALS AGENCIES	21,100.00	0.00	12,858.00	33,958.00	30,727.65	90.49%	3,230.45	33,958.00	12,099.47	39.38%	18,628.08
2139	STATIONERY AND OFFICE SUPPLIES	55,000.00	0.00	-2,750.00	52,250.00	39,284.23	75.18%	12,965.77	52,250.00	20,794.10	52.96%	18,470.13
	Total Article 213	111,850.00	0.00	-7,885.85	113,950.00	93,904.30	82.41%	20,045.70	113,950.00	52,957.25	56.39%	40,947.05
2141	BANK AND OTHER FINANCIAL CHARGES	30,000.00	0.00	-7,885.85	22,114.15	22,114.15	100.00%	0.00	22,114.15	20,468.63	92.55%	1,648.52
2143	MISCELLANEOUS INSURANCES	15,750.00	0.00	0.00	15,750.00	12,144.36	77.10%	3,605.64	15,750.00	12,144.36	100.00%	0.00
2144	UNIFORMS AND WORKING CLOTHING	2,468.00	0.00	0.00	2,468.00	2,027.08	82.13%	440.92	2,468.00	0.00	0.00%	2,027.08
2145	MISCELLANEOUS EXPENDITURE ON MEETINGS	7,873.00	0.00	0.00	7,873.00	4,452.05	56.55%	3,420.95	7,873.00	2,724.75	61.20%	1,727.30
2147	POSTAL AND DELIVERY CHARGES	37,025.00	0.00	0.00	37,025.00	34,500.00	93.18%	2,525.00	37,025.00	18,673.23	54.13%	15,826.77
2148	TELEPHONE TELEGRAPH INTERNET TELEVISION	99,750.00	0.00	10,000.00	109,750.00	108,447.22	98.79%	1,332.78	109,750.00	88,946.13	82.04%	19,471.09
	Total Article 214	192,866.00	0.00	2,114.15	194,980.15	183,654.86	94.19%	11,325.29	194,980.15	142,954.10	77.94%	40,700.76
2151	RESTAURANTS AND CANTINES	13,750.00	0.00	6,336.00	20,686.00	16,847.95	81.45%	3,838.05	20,686.00	15,582.79	92.49%	1,285.16
2152	SOCIAL CONTACTS BETWEEN STAFF	17,500.00	0.00	-1,500.00	16,000.00	12,425.60	77.65%	3,574.40	16,000.00	8,186.71	65.89%	4,238.89
2153	EARLY CHILDHOOD CENTRE AND OTHER "CRÉCHES"	5,136.00	0.00	-5,136.00	0.00	0.00	#DIV/0!	0.00	0.00	0.00	0.00%	0.00
2154	MEDICAL SERVICE	21,000.00	0.00	-7,000.00	14,000.00	9,529.89	68.07%	4,470.11	14,000.00	7,653.08	80.31%	1,876.81
	Total Article 215	57,386.00	0.00	-6,700.00	50,686.00	38,803.44	76.56%	11,882.56	50,686.00	31,422.58	80.98%	7,380.86
	Total Chapter 21	1,395,000.00	396,000.00	0.00	1,791,000.00	1,719,801.77	96.02%	71,198.23	1,791,000.00	1,069,792.41	62.20%	650,009.36
	Total Title 2	1,395,000.00	396,000.00	0.00	1,791,000.00	1,719,801.77	96.02%	71,198.23	1,791,000.00	1,069,792.41	62.20%	650,009.36
	TOTAL TITLE 1 • TITLE II	7,985,000.00	0.00	0.00	7,985,000.00	7,651,668.51	95.83%	349,372.14	7,985,000.00	6,831,337.65	89.28%	803,690.21

BUDGET EXECUTION 2005 - C1 - CURRENT CREDIT (DA) - TITLE 3

Budget Line	Budget Line Description	Initial Credit (1)	Transfer (2)	VIP (3)	Commitment Appropriation Transaction Amount (4)	Executed Commitment Amount (5)	% Committed related to Budget (6)	Not Used (4)-(5)	Payment Appropriation Transaction Amount (7)	Executed Payment Amount (8)	% Payment related to Payment Appropriation (9)	To Be Cancelled (7)-(8)
3111	PUBLISHING	850,000.00	0	50,053.95	900,053.95	866,753.86	96.30%	33,300.09	847,287.00	835,680.78	98.63%	11,606.22
	Total Article 311	850,000.00	0	50,053.95	900,053.95	866,753.86	96.30%	33,300.09	847,287.00	835,680.78	98.63%	11,606.22
	PROJECT RELATED ACTIVITIES TO BE HANDLED OUTSIDE	86,745.00	0	-19,894.00	66,851.00	66,850.32	100.00%	0.68	76,295.00	71,572.39	93.81%	4,722.61
	Total Article 314	86,745.00	0	-19,894.00	66,851.00	66,850.32	100.00%	0.68	76,295.00	71,572.39	93.81%	4,722.61
3151	REITOX MFP ACTIVITIES	2,625,000.00	0	-60,000.00	2,565,000.00	2,523,101.96	98.37%	41,898.04	2,565,000.00	2,371,171.11	92.44%	193,828.89
	Total Article 315	2,625,000.00	0	-60,000.00	2,565,000.00	2,523,101.96	98.37%	41,898.04	2,565,000.00	2,371,171.11	92.44%	193,828.89
3161	MISSIONS	215,952.00	0	76,640.19	292,592.19	252,408.06	86.27%	40,184.13	270,909.00	215,964.38	79.72%	54,944.62
	Total Article 316	215,952.00	0	76,640.19	292,592.19	252,408.06	86.27%	40,184.13	270,909.00	215,964.38	79.72%	54,944.62
3171	STATUTORY MEETINGS	400,000.00	0	-4,250.00	395,750.00	298,839.89	75.51%	96,910.11	395,750.00	249,310.04	63.00%	146,439.96
	Total Article 317	400,000.00	0	-4,250.00	395,750.00	298,839.89	75.51%	96,910.11	395,750.00	249,310.04	63.00%	146,439.96
3181	TECHNICAL MEETINGS	347,898.00	0	-41,020.14	306,877.86	287,270.51	93.61%	19,607.35	371,884.00	338,219.23	90.95%	33,664.77
	Total Article 318	347,898.00	0	-41,020.14	306,877.86	287,270.51	93.61%	19,607.35	371,884.00	338,219.23	90.95%	33,664.77
	REPRESENTATION EXPENSES	5,030.00	0	-1,530.00	3,500.00	2,643.04	75.52%	856.96	3,500.00	2,935.29	83.87%	564.71
	Total Article 319	5,030.00	0	-1,530.00	3,500.00	2,643.04	75.52%	856.96	3,500.00	2,935.29	83.87%	564.71
	Total Chapter 31	4,530,625.00	0	0	4,530,625.00	4,297,867.64	94.86%	232,757.36	4,530,625.00	4,084,853.22	90.16%	445,771.78
	Total Title 3	4,530,625.00	0	0	4,530,625.00	4,297,867.64	94.86%	232,757.36	4,530,625.00	4,084,853.22	90.16%	445,771.78
	GRAND TOTAL	4,530,625.00	0	0	4,530,625.00	4,297,867.64	94.86%	232,757.36	4,530,625.00	4,084,853.22	90.16%	445,771.78

BUDGET EXECUTION 2005 - C8

Budget Line	Budget Line Description	Initial Credit (1)	Transfer (2)	VIP (3)	Commitment Appropriation Transaction Amount (4)	Executed Commitment Amount (5)	Not Used (4)-(5)	Payment Appropriation Transaction Amount (6)	Executed Payment Amount (7)	To Be Cancelled (4)-(7)	Year Implement (%)
1117	ALLOWANCES-EXPENS ON ENTERING AND LEAVING	0,00	0,00	0,00	4,104,15	4,104,15	0,00	4,104,15	3,739,74	364,41	91,12%
	Total Article 111	0,00	0,00	0,00	4,104,15	4,104,15	0,00	4,104,15	3,739,74	364,41	91,12%
1153	AGENCY STAFF	0,00	0,00	0,00	94,539,47	88,672,81	0,00	94,539,47	83,283,20	11,256,27	88,09%
	Total Article 115	0,00	0,00	0,00	94,539,47	88,672,81	0,00	94,539,47	83,283,20	11,256,27	88,09%
1181	RECRUITMENT	0,00	0,00	0,00	1,447,50	1,425,00	0,00	1,447,50	1,425,00	22,50	98,45%
	Total Article 118	0,00	0,00	0,00	1,447,50	1,425,00	0,00	1,447,50	1,425,00	22,50	98,45%
1181	TRAINING	0,00	0,00	0,00	21,416,72	20,477,02	0,00	21,416,72	12,189,21	9,218,51	56,96%
	Total Article 119	0,00	0,00	0,00	21,416,72	20,477,02	0,00	21,416,72	12,189,21	9,218,51	56,96%
	Total Chapter 11	0,00	0,00	0,00	121,507,84	114,678,98	0,00	121,507,84	100,646,15	20,861,69	82,83%
	Total Title 1	0,00	0,00	0,00	121,507,84	114,678,98	0,00	121,507,84	100,646,15	20,861,69	82,83%

Budget Line	Budget Line Description	Initial Credit (1)	Transfer (2)	VIP (3)	Commitment Appropriation Transaction Amount (4)	Executed Commitment Amount (5)	Not Used (4)-(5)	Payment Appropriation Transaction Amount (6)	Executed Payment Amount (7)	To Be Cancelled (7)	Year Implement (%)
2111	RENT	0,00	0,00	0,00	3,224,41	3,224,41	0,00	3,224,41	1,163,97	2,060,44	36,10%
2112	WATER, GAS, ELECTRICITY AND HEATING	0,00	0,00	0,00	3,314,07	3,314,07	0,00	3,314,07	3,020,97	293,10	91,16%
2113	CLEANING AND MAINTENANCE	0,00	0,00	0,00	22,923,67	22,452,87	0,00	22,923,67	22,047,19	876,48	96,18%
2114	SECURITY AND SURVEILLANCE OF BUILDINGS	0,00	0,00	0,00	7,077,97	7,077,97	0,00	7,077,97	6,761,41	316,56	95,63%
2117	OTHER EXPENDITURE ON BUILDINGS	0,00	0,00	0,00	18,398,69	18,398,69	0,00	18,398,69	18,398,69	0,00	100,00%
	Total Article 211	0,00	0,00	0,00	54,938,81	54,468,01	0,00	54,938,81	51,392,23	3,546,58	93,54%
2121	COMPUTER CENTRE OPERATIONS	0,00	0,00	0,00	227,522,33	227,522,33	0,00	227,522,33	226,916,02	606,31	99,73%
	Total Article 212	0,00	0,00	0,00	227,522,33	227,522,33	0,00	227,522,33	226,916,02	606,31	99,73%
2133	NEW PURCHASES OR REPLACEMENT OF FURNITURE	0,00	0,00	0,00	3,087,36	3,087,36	0,00	3,087,36	2,992,00	95,36	96,91%
2136	MAINTENANCE USE REPAIR AND HIRE OF VEHICLES	0,00	0,00	0,00	3,545,27	3,545,27	0,00	3,545,27	2,622,50	922,77	73,97%
2137	LIBRARY STOCKS PURCHASE OF BOOKS	0,00	0,00	0,00	1,253,49	1,249,72	0,00	1,253,49	749,43	504,06	59,79%
2138	SUBSCRIPT TO NEWSPAPERS PERIODICAL NEWS AGENCIES	0,00	0,00	0,00	5,529,59	5,334,70	0,00	5,529,59	1,771,19	3,754,40	32,05%
2139	STATIONERY AND OFFICE SUPPLIES	0,00	0,00	0,00	5,529,57	5,529,57	0,00	5,529,57	5,121,14	408,43	92,61%
	Total Article 213	0,00	0,00	0,00	18,941,28	18,746,62	0,00	18,941,28	13,256,26	5,685,02	69,99%
2141	BANK AND OTHER FINANCIAL CHARGES	0,00	0,00	0,00	13,911,20	13,911,20	0,00	13,911,20	13,911,20	0,00	100,00%
2145	MISCELLANEOUS EXPENDITURE ON MEETINGS	0,00	0,00	0,00	392,97	392,97	0,00	392,97	392,97	0,00	100,00%
2147	POSTAL AND DELIVERY CHARGES	0,00	0,00	0,00	9,144,40	9,144,40	0,00	9,144,40	6,682,88	2,461,52	73,08%
2148	TELEPHONE TELEGRAPH INTERNET TELEVISION	0,00	0,00	0,00	16,843,56	16,843,56	0,00	16,843,56	7,259,25	9,584,31	43,10%
	Total Article 214	0,00	0,00	0,00	40,292,13	40,292,13	0,00	40,292,13	28,246,30	12,045,83	70,10%
2151	RESTAURANTS AND CANTINES	0,00	0,00	0,00	3,765,61	3,406,98	0,00	3,765,61	2,397,88	1,367,73	63,68%
2152	SOCIAL CONTACTS BETWEEN STAFF	0,00	0,00	0,00	10,141,07	10,141,07	0,00	10,141,07	9,563,25	577,82	94,30%
2154	MEDICAL SERVICE	0,00	0,00	0,00	214,05	214,05	0,00	214,05	214,05	0,00	100,00%
	Total Article 215	0,00	0,00	0,00	14,120,73	13,762,10	0,00	14,120,73	12,175,18	1,945,55	86,22%
	Total Chapter 21	0,00	0,00	0,00	355,815,28	354,791,19	0,00	355,815,28	331,985,99	23,829,29	93,30%
	Total Title 2	0,00	0,00	0,00	355,815,28	354,791,19	0,00	355,815,28	331,985,99	23,829,29	93,30%

BUDGET EXECUTION 2005 - CREDIT OF PAYMENT C2

Budget Line	Budget Line Description	Commitment			Payment			Executed Payment Amount	To Be Cancelled	
		Initial Credit	Transfer YIP	Commitment Appropriation Transaction Amount	Executed Commitment Amount	Not Used	Payment Appropriation Transaction Amount			
		(0)	(2)	(3)	(4)	(5)	(4)-(5)	(6)	(7)	(6)-(7)
314	PROJECT RELATED ACTIVITIES TO BE HANDLED OUTSIDE	74,069.12	0	0	0	0	0	74,069.12	65,972.86	8,096.26
	Total Article 314	74,069.12	0	0	0	0	0	74,069.12	65,972.86	8,096.26
315	RETOX/NFP ACTIVITIES	1,185,734.88	0	0	0.00	0	0.00	1,185,734.88	0	1,185,734.88
	Total Article 315	1,185,734.88	0	0	0.00	0	0.00	1,185,734.88	0	1,185,734.88
	Total Chapter 31	1,259,804.00	0	0	0.00	0	0.00	1,259,804.00	65,972.86	1,193,831.14
	Total Title 3	1,259,804.00	0	0	0.00	0	0.00	1,259,804.00	65,972.86	1,193,831.14
	GRAND TOTAL	1,259,804.00	0	0	0.00	0	0.00	1,259,804.00	65,972.86	1,193,831.14

BUDGET EXECUTION 2005 R0 - RECOVERY ORDERS

Budget Line	Budget Line Description	Initial Credit (1)	Transfer (2)	VIP (3)	Commitment	Eexecuted	Not Used (4)-(5)	Payment	Eexecuted
					Appropriation Transaction Amount (4)	Commitment Amount (5)		Appropriation Transaction Amount (6)	
1111	SALARIES- ALLOWANCES OFFICIALS- TEMPORARY	626	0	0	626	0	626	626	0
1117	ALLOWANCES-EXPENS ON ENTERING AND LEAVING	500	0	0	500	0	500	500	0
	Total Article 111	1,126,00	0	0	1,126,00	0	1,126,00	1,126,00	0
1121	SALARIES AND ALLOWANCES FOR AUXILIARY STAFF	4,644,06	0	0	4,644,06	0	4,644,06	4,644,06	0
	Total Article 112	4,644,06	0	0	4,644,06	0	4,644,06	4,644,06	0
1141	SALARIES AND ALLOWANCES FOR CONTRACTUAL AGENTS	663,24	0	0	663,24	0	663,24	663,24	0
	Total Article 114	663,24	0	0	663,24	0	663,24	663,24	0
	Total Chapter 11	6,433,30	0	0	6,433,30	0	6,433,30	6,433,30	0
	Total Title 1	6,433,30	0	0	6,433,30	0	6,433,30	6,433,30	0
Budget Line	Budget Line Description	Initial Credit (1)	Transfer (2)	VIP (3)	Commitment Appropriation Transaction Amount (4)	Eexecuted Commitment Amount (5)	Not Used (4)-(5)	Payment Appropriation Transaction Amount (6)	Eexecuted Payment Amount (7)
2111	RENT	46,065,28	0	0	46,065,28	24,604,65	21,460,63	46,065,28	24,604,65
2112	WATER, GAS, ELECTRICITY AND HEATING	648,83	0	0	648,83	0	648,83	648,83	0
	Total Article 211	46,714,11	0	0	46,714,11	24,604,65	22,109,46	46,714,11	24,604,65
2148	TELEPHONE TELEGRAPH INTERNET TELEVISION	2,206,60	0	0	2,206,60	0	2,206,60	2,206,60	0
	Total Article 214	2,206,60	0	0	2,206,60	0	2,206,60	2,206,60	0
2152	SOCIAL CONTACTS BETWEEN STAFF	70	0	0	70	0	70	70	0
	Total Article 215	70	0	0	70	0	70	70	0
	Total Chapter 21	48,990,71	0	0	48,990,71	24,604,65	24,386,06	48,990,71	24,604,65
	Total Title 2	48,990,71	0	0	48,990,71	24,604,65	24,386,06	48,990,71	24,604,65
Budget Line	Budget Line Description	Initial Credit (1)	Transfer (2)	VIP (3)	Commitment Appropriation Transaction Amount (4)	Eexecuted Commitment Amount (5)	Not Used (4)-(5)	Payment Appropriation Transaction Amount (6)	Eexecuted Payment Amount (7)
3111	PUBLISHING	11,662,28	0	0	11,662,28	0	11,662,28	11,662,28	0
	Total Article 311	11,662,28	0	0	11,662,28	0	11,662,28	11,662,28	0
3141	PROJECT RELATED ACTIVITIES TO BE HANDLED OUTSIDE	8,037,61	0	0	8,037,61	8,037,61	0	8,037,61	8,037,61
	Total Article 314	8,037,61	0	0	8,037,61	8,037,61	0	8,037,61	8,037,61
3151	REITOX NFP ACTIVITIES	1,056,86	0	0	1,056,86	0	1,056,86	1,056,86	0
	Total Article 315	1,056,86	0	0	1,056,86	0	1,056,86	1,056,86	0
3161	MISSIONS	8,780,41	0	0	8,780,41	0	8,780,41	8,780,41	0
	Total Article 316	8,780,41	0	0	8,780,41	0	8,780,41	8,780,41	0
	Total Chapter 31	29,537,16	0	0	29,537,16	8,037,61	21,499,55	29,537,16	8,037,61
	Total Title 3	29,537,16	0	0	29,537,16	8,037,61	21,499,55	29,537,16	8,037,61
	GRAND TOTAL	84,961,17	0	0	84,961,17	32,642,26	52,318,91	84,961,17	32,642,26

BUDGET EXECUTION 2005 RO - PHASE 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)	To Be Carry Forwarded (8)-(7)
1111	SALARIES-ALLOWANCES OFFICIALS-TEMPORARY	25,000.00	0.00	0.00	25,000.00	16,666.67	8,333.33	25,000.00	0.00	16,666.67
1112	FAMILY ALLOWANCES	5,000.00	0.00	0.00	5,000.00	3,333.33	1,666.67	5,000.00	0.00	3,333.33
1113	EXPATRIATION AND FOREIGN RESIDENCE ALLOWANCES	1,000.00	0.00	0.00	1,000.00	666.67	333.33	1,000.00	0.00	666.67
1114	FIXED ALLOWANCES	1,200.00	0.00	0.00	1,200.00	800.00	400.00	1,200.00	0.00	800.00
	Total Article 111	32,200.00	0.00	0.00	32,200.00	21,466.67	10,733.33	32,200.00	0.00	21,466.67
1161	INSURANCE AGAINST SICKNESS	1,000.00	0.00	0.00	1,000.00	666.67	333.33	1,000.00	0.00	666.67
1162	INSURANCE AGAINST ACCIDENTS-OCCUPATIONAL DISEASE	500.00	0.00	0.00	500.00	333.33	166.67	500.00	0.00	333.33
1163	UNEMPLOYMENT INSURANCE FOR TEMPORARY STAFF	500.00	0.00	0.00	500.00	333.33	166.67	500.00	0.00	333.33
	Total Article 116	2,000.00	0.00	0.00	2,000.00	1,333.33	666.67	2,000.00	0.00	1,333.33
	Total Chapter 11	34,200.00	0.00	0.00	34,200.00	22,800.00	11,400.00	34,200.00	0.00	22,800.00
	Total Title 1	34,200.00	0.00	0.00	34,200.00	22,800.00	11,400.00	34,200.00	0.00	22,800.00
2121	COMPUTER CENTRE OPERATIONS	4,000.00	0.00	0.00	4,000.00	0.00	4,000.00	4,000.00	0.00	0.00
	Total Article 212	4,000.00	0.00	0.00	4,000.00	0.00	4,000.00	4,000.00	0.00	0.00
2141	BANK AND OTHER FINANCIAL CHARGES	2,400.00	0.00	0.00	2,400.00	0.00	2,400.00	2,400.00	0.00	0.00
	Total Article 214	2,400.00	0.00	0.00	2,400.00	0.00	2,400.00	2,400.00	0.00	0.00
	Total Chapter 21	6,400.00	0.00	0.00	6,400.00	0.00	6,400.00	6,400.00	0.00	0.00
	Total Title 2	6,400.00	0.00	0.00	6,400.00	0.00	6,400.00	6,400.00	0.00	0.00
Budget Line	Budget Line Description	Initial Credit (1)	Transfer (2)	VIP (3)	Commitment Appropriation Transaction Amount (4)	Executed Commitment Amount (5)	Not Used (4)-(5)	Payment Appropriation Transaction Amount (6)	Executed Payment Amount (7)	To Be Carry Forwarded (8)-(7)
3111	PUBLISHING	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00	0.00
	5.1 Publications	70,000.00	0.00	0.00	70,000.00	0.00	70,000.00	70,000.00	0.00	0.00
	5.5 Translations	80,000.00	0.00	0.00	80,000.00	0.00	80,000.00	80,000.00	0.00	0.00
	Total Article 311	80,000.00	0.00	0.00	80,000.00	0.00	80,000.00	80,000.00	0.00	0.00
3141	PROJECT RELATED ACTIVITIES TO BE HANDLED OUTSIDE	57,200.00	0.00	0.00	57,200.00	13,570.00	43,630.00	57,200.00	4,071.00	9,499.00
	5.2 Project related National Activities	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00	0.00
	5.3 Auditing Costs	67,200.00	0.00	0.00	67,200.00	13,570.00	53,630.00	67,200.00	4,071.00	9,499.00
	Total Article 314	67,200.00	0.00	0.00	67,200.00	13,570.00	53,630.00	67,200.00	4,071.00	9,499.00
3161	MISSIONS	12,000.00	0.00	0.00	12,000.00	8,721.73	3,278.27	12,000.00	8,721.73	0.00
	2.1.A International Travel EMCDDA Staff	12,000.00	0.00	0.00	12,000.00	8,721.73	3,278.27	12,000.00	8,721.73	0.00
	13.1 Per Diem abroad EMCDDA Staff	12,000.00	0.00	0.00	12,000.00	3,585.07	8,414.93	12,000.00	3,585.07	0.00
	Total Article 316	24,000.00	0.00	0.00	24,000.00	12,306.80	11,693.20	24,000.00	12,306.80	0.00
3181	TECHNICAL MEETINGS	16,800.00	0.00	0.00	16,800.00	0.00	16,800.00	16,800.00	0.00	0.00
	12.1 Short Term Experts	14,400.00	0.00	0.00	14,400.00	0.00	14,400.00	14,400.00	0.00	0.00
	13.2 Per Diem Local Staff	12,000.00	0.00	0.00	12,000.00	0.00	12,000.00	12,000.00	0.00	0.00
	13.3 Per Diem Experts	40,000.00	0.00	0.00	40,000.00	0.00	40,000.00	40,000.00	0.00	0.00
	2.1.B International Travel NFPF Staff and National Experts	5,000.00	0.00	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00	0.00
	5.7 Technical Meetings	88,200.00	0.00	0.00	88,200.00	0.00	88,200.00	88,200.00	0.00	0.00
	Total Article 318	88,200.00	0.00	0.00	88,200.00	0.00	88,200.00	88,200.00	0.00	0.00
	Total Chapter 31	259,400.00	0.00	0.00	259,400.00	25,876.80	233,523.20	259,400.00	16,377.80	9,499.00
	Total Title 3	259,400.00	0.00	0.00	259,400.00	25,876.80	233,523.20	259,400.00	16,377.80	9,499.00
	GRAND TOTAL	300,000.00	0.00	0.00	300,000.00	49,676.80	251,323.20	300,000.00	16,377.80	32,299.00

Financial statements for 2005

1. Opening Balance Sheet as at 1.1.2005
2. Balance Sheet as at 31.12.2005
3. Economic Outturn Account as at 31.12.2005
4. Budget Outturn Account as at 31.12.2005
5. Cash-Flow Table (Indirect Method) as at 31-12-2005
6. Statement of Changes in Capital
7. Appendices

OBS-OPENING BALANCE SHEET 1.1.2005 ASSETS

		New accounting rules (1.1.2005)	Previous accounting rules (31.12.2004)	Effect of transition to new accounting rules
ASSETS				
A. NON CURRENT ASSETS				
Intangible fixed assets		54.595,24	41.423,58	13.171,66
Tangible fixed assets		3.002.952,80	2.864.169,27	138.783,53
	Land and buildings	2.721.655,62	2.645.515,85	76.139,77
	Plant and equipment	9.789,36	7.788,36	1.981,00
	Computer hardware	240.367,87	23.637,36	216.730,51
	Furniture and vehicles	31.159,95	187.227,70	-156.067,75
	Other fixtures and fittings	0,00		0,00
	Leasing	0,00		0,00
	Tangible fixed assets under construction	0,00		0,00
Investments		0,00	0,00	0,00
	Guarantee Fund	0,00		0,00
	Investments in associates	0,00		0,00
	Interest in joint ventures	0,00		0,00
	Other investments	0,00		0,00
Loans		0,00	0,00	0,00
	Loans granted from the budget			0,00
	Loans granted from borrowed funds	0,00		0,00
Long-term pre-financing		0,00	0,00	0,00
	Long-term pre-financing			0,00
	LT pre-financing with consolidated EC entities			0,00
Long-term receivables		8.100,00	8.100,00	0,00
	Long-term receivables	8.100,00	8.100,00	0,00
	LT receivables with consolidated EC entities			0,00
TOTAL NON CURRENT ASSETS		3.065.648,04	2.913.692,85	151.955,19
B. CURRENT ASSETS				
Stock		0,00		0,00
Short-term pre-financing		355.766,80	0,00	355.766,80
	Short-term pre-financing	355.766,80		355.766,80
	ST pre-financing with consolidated EC entities			0,00
Short-term receivables		255.447,71	128.407,44	127.040,27
	Current receivables	156.907,05	92.613,17	64.293,88
	Long term receivables falling due within a year			0,00
	Sundry receivables	12.687,18	23.107,09	-10.419,91
	Budgetary items 2004			
	Other	85.853,48	12.687,18	73.166,30
	Deferrals and accruals	0,00	12.687,18	-12.687,18
	Deferrals and accruals with consolidated EC entities	0,00		0,00
	Short-term receivables with consolidated EC entities	0,00		0,00
Short-term investments				0,00
Cash and cash equivalents		3.643.730,84	3.643.730,84	0,00
TOTAL CURRENT ASSETS		4.254.945,35	3.772.138,28	482.807,07
				0,00
TOTAL		7.320.593,39	6.685.831,13	634.762,26

OBS-OPENING BALANCE SHEET 1.1.2005 LIABILITIES

		New accounting rules (1.1.2005)	Previous accounting rules (31.12.2004)	Effect of transition to new accounting rules
LIABILITIES				
A. CAPITAL		4.296.313,89	4.870.440,08	-574.126,19
Reserves				0,00
Accumulated surplus/deficit		4.296.313,89	4.870.440,08	-574.126,19
Economic result of the year - profit+loss-				0,00
				0,00
B. Minority interest				0,00
				0,00
C. NON CURRENT LIABILITIES			0,00	0,00
Employee benefits				0,00
Provisions for risks and liabilities				0,00
Financial liabilities			0,00	0,00
	Borrowings			0,00
	Held-for-trading liabilities			0,00
Other long-term liabilities			0,00	0,00
	Other long-term liabilities			0,00
	Other LT liabilities with consolidated Ec entities		0,00	0,00
	Pre-financing received from consolidated EC entities			0,00
	Other LT liabilities from consolidated EC entities			0,00
TOTAL NON CURRENT LIABILITIES		4.296.313,89	4.870.440,08	-574.126,19
				0,00
D. CURRENT LIABILITIES		3.024.279,50	1.815.391,05	1.208.888,45
Employee benefits				0,00
Provisions for risks and liabilities		151.988,29		151.988,29
Financial liabilities			0,00	0,00
	Borrowings falling due within the year			0,00
	Held-for-trading liabilities due within the year			0,00
	Other current financial liabilities			0,00
Accounts payable		2.872.291,21	1.815.391,05	1.056.900,16
	Current payables	242.021,97	47.532,86	194.489,11
	Long-term liabilities falling due within the year			0,00
	Sundry payables	5.249,98	5.249,98	0,00
	Budgetary items 2004		1.737.127,12	-1.737.127,12
	Other	640.993,05	25.481,09	615.511,96
	Deferrals and accruals	640.993,05	25.481,09	615.511,96
	Accounts payable with consolidated EC entities	1.981.026,21	0,00	1.981.026,21
	Pre-financing received from consolidated EC entities	1.804.081,87		1.804.081,87
	Other accounts payable against consolidated EC entities	176.944,34		176.944,34
TOTAL CURRENT LIABILITIES		3.024.279,50	1.815.391,05	1.208.888,45
				0,00
TOTAL		7.320.593,39	6.685.831,13	634.762,26

2.1 Balance Sheet: ASSETS

2	3	4	5	6
	Annexe n°	31.12.2005	1.1.2005	Variation
ASSETS				
A. NON CURRENT ASSETS				
Intangible fixed assets	A1	55.992,20	54.595,24	1.396,96
Tangible fixed assets	A2	2.932.787,91	3.002.952,80	-70.164,89
Land and buildings		2.630.287,85	2.721.855,62	-91.367,77
Plant and equipment		4.241,04	9.769,36	-5.528,32
Computer hardware		283.253,44	240.367,87	42.885,57
Furniture and vehicles		15.005,58	31.159,95	-16.154,37
Other fixtures and fittings		0,00	0,00	0,00
Leasing	A3	0,00	0,00	0,00
Tangible fixed assets under construction		0,00	0,00	0,00
Investments		0,00	0,00	0,00
Guarantee Fund				0,00
Investments in associates				0,00
Interest in joint ventures				0,00
Other investments	Ceca 1, 2	0,00	0,00	0,00
Loans		0,00	0,00	0,00
Loans granted from the budget				0,00
Loans granted from borrowed funds	Ceca 3	0,00	0,00	0,00
Long-term pre-financing	A4	0,00	0,00	0,00
Long-term pre-financing		0,00	0,00	0,00
LT pre-financing with consolidated EC entities	R	0,00	0,00	0,00
Long-term receivables	A5	8.100,00	8.100,00	0,00
Long-term receivables		8.100,00	8.100,00	0,00
LT receivables with consolidated EC entities	R	0,00	0,00	0,00
TOTAL NON CURRENT ASSETS		2.996.880,11	3.065.648,04	-68.767,93
B. CURRENT ASSETS				
Stock	A6	0,00	0,00	0,00
Short-term pre-financing	A7	0,00	355.766,80	-355.766,80
Short-term pre-financing		0,00	355.766,80	-355.766,80
ST pre-financing with consolidated EC entities	R	0,00	0,00	0,00
Short-term receivables		216.760,21	255.447,71	-38.687,50
Current receivables	A8, A9	184.354,18	156.907,05	27.447,13
Long term receivables falling due within a year				0,00
Sundry receivables		3.227,44	12.687,18	-9.459,74
Other		29.178,59	85.853,48	-56.674,89
Deferrals and accruals		29.178,59	85.853,48	-56.674,89
Short-term receivables with consolidated EC entities	R	0,00	0,00	0,00
Short-term investments		0,00	0,00	0,00
Cash and cash equivalents	A10	3.004.823,72	3.643.730,84	-638.907,12
TOTAL CURRENT ASSETS		3.221.583,93	4.254.945,35	-1.033.361,42
TOTAL		6.218.464,04	7.320.593,39	-1.102.129,35

2.2 Balance Sheet: LIABILITIES

2	3	4	5	6
	Annexe n°	31.12.2005	1.1.2005	Variation
LIABILITIES				
A. CAPITAL	4	2.872.481,28	4.296.313,89	-1.423.832,61
Reserves		0,00	0,00	0,00
Accumulated surplus deficit		4.296.313,89	4.296.313,89	0,00
Economic result of the year - profit+loss-		-1.423.832,61	0,00	-1.423.832,61
				0,00
B. Minority interest				0,00
				0,00
C. NON CURRENT LIABILITIES		0,00	0,00	0,00
Employee benefits	L1	0,00	0,00	0,00
Provisions for risks and liabilities	L2	0,00	0,00	0,00
Financial liabilities		0,00	0,00	0,00
Borrowings	Ceca 6	0,00	0,00	0,00
Held-for-trading liabilities				0,00
Other long-term liabilities	L3	0,00	0,00	0,00
Other long-term liabilities		0,00	0,00	0,00
<i>Other LT liabilities with consolidated EC entities</i>	R	0,00	0,00	0,00
<i>Pre-financing received from consolidated EC entities</i>	R	0,00	0,00	0,00
<i>Other LT liabilities from consolidated EC entities</i>	R	0,00	0,00	0,00
TOTAL NON CURRENT LIABILITIES		2.872.481,28	4.296.313,89	-1.423.832,61
				0,00
D. CURRENT LIABILITIES		3.345.982,76	3.024.279,50	321.703,26
Employee benefits				0,00
Provisions for risks and liabilities	L4	115.124,51	151.988,29	-36.863,78
Financial liabilities		0,00	0,00	0,00
Borrowings falling due within the year				0,00
Held-for-trading liabilities due within the year				0,00
Other current financial liabilities				0,00
Accounts payable		3.230.858,25	2.872.291,21	358.567,04
Current payables	L5	193.848,42	245.021,97	-51.173,55
Long-term liabilities falling due within the year	L6	0,00	0,00	0,00
Sundry payables		13.823,35	5.249,98	8.573,37
Other		1.467.409,36	640.993,05	826.416,31
Deferrals and accruals		1.467.409,36	640.993,05	826.416,31
<i>Accounts payable with consolidated EC entities</i>	R	1.555.777,12	1.981.026,21	-425.249,09
<i>Pre-financing received from consolidated EC entities</i>	R	1.416.730,76	1.804.081,87	-387.351,11
<i>Other accounts payable against consolidated EC entities</i>	R	139.046,36	176.944,34	-37.897,98
TOTAL CURRENT LIABILITIES		3.345.982,76	3.024.279,50	321.703,26
				0,00
TOTAL		6.218.464,04	7.320.593,39	-1.102.129,35

1. Economic Outturn Account

2	3	4
	Annexe n°	2005
GNI based resources		0,00
VAT resources		0,00
Traditional Own Resources		0,00
Funds transferred from the Commission to other Institutions		0,00
Contributions of EFTA countries belonging to the EEA		0,00
Fines		0,00
Recovery of expenses		84.961,17
Revenues from administrative operations		226.978,32
Other operating revenue		10.591.524,38
TOTAL OPERATING REVENUE	E1	10.903.463,87
Administrative expenses	E2, E3	-8.111.588,73
Staff expenses		-5.842.548,79
Fixed asset related expenses		-411.214,14
Pensions		0,00
Other administrative expenses		-1.857.825,80
Operational expenses	E2	-4.181.330,92
Centralized Direct Management		0,00
Centralized Indirect Management		0,00
Decentralized Management		0,00
Shared Management		0,00
Joint Management		0,00
Other operational expenses		-4.181.330,92
TOTAL ADMINISTRATIVE AND OPERATIONAL EXPENSES		-12.292.919,65
SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES		-1.389.455,78
Financial revenues	E4	0,00
Financial expenses	E5	-34.376,83
Share of net surpluses or deficits of associates and joint ventures accounted for using the equity method		
SURPLUS/ (DEFICIT) FROM NON OPERATING ACTIVITIES		-34.376,83
SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES		-1.423.832,61
Minority interest		
Extraordinary gains (+)		
Extraordinary losses (-)		
SURPLUS/(DEFICIT) FROM EXTRAORDINARY ITEMS		0,00
ECONOMIC RESULT OF THE YEAR		-1.423.832,61

BUDGET OUTTURN ACCOUNT FOR THE FINANCIAL YEAR 2005

		2005	2004
REVENUE			
Commission subsidy (for the operating budget of the agency)	+	12.000.000,00	11.730.000,00
Fee income	+		
Other revenue	+	798.600,12	546.904,22
TOTAL REVENUE (a)		12.798.600,12	12.276.904,22
EXPENDITURE			
<i>Title I: Staff</i>			
Payments	-	-5.716.370,72	-5.831.661,11
Appropriations carried over	-	-126.178,07	-121.507,84
<i>Title II: Administrative Expenses</i>			
Payments	-	-1.139.571,58	-1.088.007,68
Appropriations carried over	-	-700.312,14	-355.815,28
<i>Title III: Operating Expenditure</i>			
Payments	-	-4.175.241,49	-2.342.672,83
Appropriations carried over	-	-9.499,00	-1.259.804,00
Appropriations carried over RO	-	-52.319,45	
TOTAL EXPENDITURE (b)		-11.919.492,45	-10.999.468,74
OUTTURN FOR THE FINANCIAL YEAR (a-b)		879.107,67	1.277.435,48
Cancellation of unused payment appropriations carried over from previous year	+	1.238.522,12	1.151.456,74
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+		
Exchange differences for the year (gain +/loss -)	+/-	1.258,91	-1.229,32
NORWAY GRANT 2005 + NORWAY RESULT 2005 + CARRY-OVER RO + OTHER REVENUES CASHED IN 2005	-	702.157,94	546.848,19
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR		1.416.730,76	1.880.814,71
Balance year N-1	+/-	1.508.294,80	-372.519,91
Positive balance from year N-1 reimbursed in year N to the Commission	-	-1.508.294,80	
Result used for determining amounts in general accounting		1.416.730,76	1.508.294,80
Commission subsidy - agency registers accrued revenue and Commission accrued expense		10.583.269,24	
Pre-financing remaining open to be reimbursed by agency to Commission in year II+1		1.416.730,76	
Not included in the budget outturn:			
Interest received by 31/12/N on the Commission subsidy funds and to be reimbursed to the Commission	+	48.553,20	

3. Cash-Flow Table (Indirect Method)

	2005
Cash Flows from operating activities	
Surplus/(deficit) from operating activities	-1.389.455,78
Adjustments	
Amortization (intangible fixed assets) +	62.132,62
Depreciation (tangible fixed assets) +	348.977,52
Increase/(decrease) in Provisions for risks and liabilities	-36.863,78
Increase/(decrease) in Employee benefits	0,00
Increase/(decrease) in Value reduction for doubtful debts	0,00
(Increase)/decrease in Stock	0,00
(Increase)/decrease in Long term Pre-financing	0,00
(Increase)/decrease in Short Term Pre-financing	355.766,80
(Increase)/decrease in Long term Receivables	0,00
(Increase)/decrease in Short term Receivables	38.687,50
(Increase)/decrease in Receivables related to consolidated EC entities	0,00
Increase/(decrease) in Other Long term liabilities	0,00
Increase/(decrease) in Accounts payable	783.816,13
Increase/(decrease) in Liabilities related to consolidated EC entities	-425.249,09
(Gains)/losses on sale of Property, plant and equipment	
Extraordinary items	
Net cash Flow from operating activities	-262.188,08
Cash Flows from investing activities	
Purchase of tangible and intangible fixed assets (-)	-342.342,21
Proceeds from tangible and intangible fixed assets (+)	
Purchase of investments	
Proceeds of investments	
Granting of loans	
Repayments of loans	
Financial revenues	0,00
Extraordinary items	
Net cash flow from investing activities	-342.342,21
Financing activities	
Repayments of borrowings	
Proceeds of borrowings	
Increase/(decrease) other financial liabilities	
Distributions paid to Member States (-)	
Financial expenses	-34.376,83
Extraordinary items	
Net Cash Flow from financing activities	-34.376,83
Net increase/(decrease) in cash and cash equivalents	-638.907,12
Cash and cash equivalents at the beginning of the period	3.643.730,84
Cash and cash equivalents at the end of the period	3.004.823,72

4. Statement of Changes in Capital

Capital	Reserves		Accumulated Surplus / Deficit 1)	Economic result of the year 1)	Capital (total)
	Fair value reserve	Other reserves			
Balance as of 31 December 2004 2)			4.870.440,08		4.870.440,08
Changes in accounting policies 3)			-574.126,19		-574.126,19
Balance as of 1 January 2005 (restated) 2)	0,00	0,00	4.296.313,89	0,00	4.296.313,89
Other revaluations					0,00
Reclassifications					0,00
Allocation of the Economic Result of Previous Year			0,00	0,00	0,00
Amounts credited to Member States					0,00
Economic result of the year				-1.423.832,61	-1.423.832,61
Balance as of 31 December 2005	0,00	0,00	4.296.313,89	-1.423.832,61	2.872.481,28

Notes to the financial statements:

1. Tangible and intangible fixed assets

The additions and amortizations for the financial year 2005 were all carried out using the 'ISILOG' inventory management system.

The main point to be emphasised concerns the complete reclassification of all fixed assets according to the monthly amortization method (according to IPSAS 17), from the time the Opening Balance Sheet is drawn up as at 01-01-2005 (positive impact on the accounting value: + EUR 151 955.19) as well as up to the closing of the balance sheet as at 31-12-2005 (the new accounting value as at 31-12-2005 is EUR 2 988 780.11).

A1 - Intangible fixed assets

		Computer Software	Others	Intangible fixed assets under construction	Total
Gross carrying amounts 1.1.2005	+	128.775,05			128.775,05
Additions	+	63.529,58			63.529,58
Disposals	-				0,00
Transfer between headings	+/-				0,00
Other changes	+/-				0,00
Gross carrying amounts 31.12.2005		192.304,63	0,00	0,00	192.304,63
Accumulated amortization and impairment 1.1.2005	-	-74.179,81			-74.179,81
Amortizations 2005	-	-62.132,62			-62.132,62
Write-back of amortization	+				0,00
Disposals	+				0,00
Impairment	-				0,00
Write-back of impairment	+				0,00
Transfer between headings	+/-				0,00
Other changes	+/-				0,00
Accumulated amortization and impairment 31.12.2005		-136.312,43	0,00	0,00	-136.312,43
Net carrying amounts 31.12.2005		55.992,20	0,00	0,00	55.992,20

A2 - Tangible fixed assets

		Land	Buildings	Plant and Equipment	Computer hardware	Furniture and vehicles	Other Fixtures and Fittings	Finance lease (Fixed assets under leasing and other similar rights)	Tangible Fixed Assets under Construction	Total
Gross carrying amounts 1.1.2005	+	1.275.000,00	2.284.193,00	95.572,33	716.159,73	118.585,94				4.489.511,00
Additions	+				278.812,63					278.812,63
Disposals	-									0,00
Transfer between headings	+/-									0,00
Other changes	+/-									0,00
Gross carrying amounts 31.12.2005		1.275.000,00	2.284.193,00	95.572,33	994.972,36	118.585,94	0,00	0,00	0,00	4.768.323,63
Accumulated depreciation and impairment 1.1.2005	-		-837.537,38	-85.802,97	-475.791,86	-87.425,99				-1.486.558,20
Depreciation	-		-91.367,77	-5.528,32	-235.927,06	-16.154,37				-348.977,52
Write-back of depreciation	+									0,00
Disposals	+									0,00
Impairment	-									0,00
Write-back of impairment	+									0,00
Transfer between headings	+/-									0,00
Other changes	+/-									0,00
Accumulated depreciation and impairment 31.12.2005		0,00	-928.905,15	-91.331,29	-711.718,92	-103.580,36	0,00	0,00	0,00	-1.835.535,72
Net carrying amounts 31.12.2005		1.275.000,00	1.355.287,85	4.241,04	283.253,44	15.005,58	0,00	0,00	0,00	2.932.787,91

2. Long-term pre-financing

An amount of EUR 8 100 had been paid as a bank guarantee in 2000, when the Brussels office was leased. This amount should be completely regularised in 2006.

3. Short-term pre-financing

The total amount of pre-financing paid as at 31-12-2005, as regards the provisional accounts for 2005, stood at EUR 371 943.30. However, after checking 'deliverables' with the various authorising officers, it emerged that this amount was no longer considered as pre-financing and consequently was adjusted in the short-term pre-financing table as well as under the assets of the final balance sheet as at 31-12-2005 (Short-Term Pre-financing).

Pre-financing without interest for the EC entity <1 yr	31.12.2005	1.1.2005
CDM	0,00	0,00
CDM - Procurement		
CDM - Operational		
Decentralised Management		
Shared Management		
Joint Management		
Accrued charges on PF TP		
PF Implemented by other EC entities than the Commission (pre-financing given to third parties)		355.766,80
Accrued charges on PF TP - Implemented by other EC entities than the Commission		
Total	0,00	355.766,80
Total	0,00	355.766,80

4. Current receivables

Total current receivables represent an amount of EUR 184 354.18, broken down as follows:

EUR 24 486.26 (the amount of recovery orders still open as at 31-12-2005)

EUR 118 190.16 (total amount of VAT still to be recovered from the Portuguese authorities).

EUR 37 979.13 (sundry amounts concerning staff to be recovered – advances for missions, wages, staggered deductions)

EUR 3 698.63 (advances paid to other agencies still to be recovered).

A8 - Current Receivables

Receivables from	31.12.2005			1.1.2005		
	Gross Total	Amounts written down (-)	Net Value	Gross Total	Amounts written down (-)	Net Value
Customers	24.486,26		24.486,26	45.170,85		45.170,85
Member States	118.190,16		118.190,16	47.442,32		47.442,32
EFTA			0,00			0,00
Non consolidated EC entities *)			0,00			0,00
Staff	37.979,13		37.979,13	23.107,09		23.107,09
Third States			0,00			0,00
Other **)	3.698,63		3.698,63	41.186,79		41.186,79
Intra-Commission			0,00			0,00
Consolidated EC entities ***)	0,00		0,00	0,00		0,00
Total	184.354,18	0,00	184.354,18	156.907,05	0,00	156.907,05

5. Suspense account to be regularised

This amount of EUR 3 227.44 represents miscellaneous small balances which could not be regularised in 2005.

6. 'Deferrals and accruals'

This amount of EUR 29 178.59 corresponds to expenditure carried out in 2005 but having an impact on the financial year 2006 (Accrual Year 2006).

7. Cash and cash equivalents

The balance of EUR 3 004 823.72 is broken down as follows:

The bank balances as at 31-12-2005 of the three accounts opened by the EMCDDA represent a consolidated total of EUR 3 003 032.15.

The difference of EUR 1 791.57 corresponds to the cash balance as at 31-12-2005 of the Imprest accounts of the EMCDDA.

Liabilities

8. Capital

The capital for the financial year 2005 of EUR 4 296 313.89 adjusted for the economic outturn account of -EUR 1 423 832.61 is equal to EUR 2 872 481.28.

9. Provision for risks and liabilities:

The amount of EUR 115 124.51 entered in this account corresponds to the calculation made as at 31-12-2005 for holidays not taken by EMCDDA staff.

At the end of the financial year 2005, an unused amount reversed of EUR 36 863.78 was recorded in comparison with the previous financial year.

EMCDDA-Short-term provisions for risks and liabilities 2005

Description	1.1.2005	Additional provisions	Unused amounts reversed	Amounts used	31.12.2005
	(+)	(+)	(-)	(-)	
					0,00
STAFF HOLIDAYS 2004	151.988,29		-36.863,78		115.124,51
					0,00
					0,00
					0,00
Total	151.988,29	0,00	-36.863,78	0,00	115.124,51

10. 'Current Payables'

The amount of EUR 115 376.06 (Vendors) corresponds to the total of invoices received at the EMCDDA as at 31-12-2005.

The amount of EUR 38 685.80 corresponds to sundry amounts to be regularised concerning staff-related expenses.

The amount of EUR 128 202.60 (Third States) corresponds to the outturns for 2004 and 2005 for the Norway subsidy (5.5% of the Budget without Reitox financing) and is broken down as follows:

EUR 47 661.02 (adjustment of the outturn for 2004)

EUR 80 541.58 (Outturn of the proportional share calculated on the outturn for 2005)

In agreement with the Norwegian authorities, these two amounts will be deducted from their participation in respect of the financial year 2006.

EUR 2 077.12 corresponds to a balance still to be regularised as at 31-12-2005 with other decentralised agencies.

The negative amount of -EUR 90 493.16 (Current payables with consolidated entities) corresponds to an EMCDDA debt owed to the TDC of EUR 33 690.52 (two invoices), to a debt owed to the OOPEC of EUR 2 674.64 and to a debt owed to SCIC of EUR 54 128.

As far as consolidation is concerned, this amount is, therefore, to be deducted from total Current Payables, as it is an inter-entity debt (inside the composition of consolidation).

This amount of EUR 90 493.16 therefore appears in the Balance Sheet under the heading 'Other accounts payable against consolidated EC entities'.

L5 - Current payables

	31.12.2005	1.1.2005
Vendors (115376,06 € - 90493,16 Inter-entity debt)	24.882,90	197.489,11
Member States		
EFTA		
Non consolidated EC entities *)		
Staff	38.685,80	47.532,86
Third States	128.202,60	
Other **)	2.077,12	
Current payables with consolidated entities ***)	0,00	0,00
Total	193.848,42	245.021,97

11. Sundry Payables

The amount of **EUR 13 823.35** corresponds to the amount open towards our suppliers as at 31-12-2005.

12. 'Deferrals and accruals'

The amount of **EUR 1 467 409.36** represents the valuation of work carried out corresponding to expenses directly linked to the financial year 2005 (Accruals 2005).

Lastly, the last two items in the balance sheet under liabilities are the following:

- 1) Pre-financing received from consolidated EC entities: **EUR 1 416 730.76** (cf. BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR–BUDGET IMPLEMENTATION).
- 2) Other accounts payable against consolidated EC entities: EUR 139 046.36 is broken down as follows: EUR 48 553.20 (bank interest linked to the Subsidy to be repaid to the Commission) and EUR 90 493.16 (corresponding to three amounts open as at 31-12-2005 towards the TDC, OOPEC and the SCIC).

CONCLUSION

The financial year 2005 was undeniably a year of transition for the EMCDDA concerning the implementation of the new accounting principles in force since 1 January 2005.

In 2005 the EMCDDA used the OEDT S12 Agencies system for its budget accounting management and the BOB software system for its financial accounting.

In order to facilitate the closing of the balance sheet in accordance with the new accounting standard, the CSS (Common Support Service) implemented a series of new functionalities in the S12 system which has allowed the EMCDDA to obtain the information required for the 2005 year-end closure.

The main difficulty lay in the fact that this new information, in the absence of a completely compatible link with the new accounting principles between the S12 system and the BOB Financial Accounting system, required the manual input of accounting reclassification operations on the basis of the information extracted from S12 via the Business Object 'reporting' software.

In my letter of 21 November 2005 sent to Mr Romero, the Director-General of the Budget of the European Commission, I clearly indicated that the EMCDDA was interested in purchasing the new ABAC-SAP R/3 system with a view to its preparation and future production as from the year 2007.

The fact that the European Maritime Safety Agency will very shortly be based in Lisbon and that it will be in production with the new ABAC-SAP system from April 2006 will be a very important asset/trump card for the EMCDDA as regards the implementation of this new system and especially the harmonisation of the way in which the annual accounts for the Institutions and Agencies belonging to the composition of consolidation are presented.

Lisbon, 15 June 2006


Wolfgang Goetz
Director