



European Monitoring Centre
for Drugs and Drug Addiction

EMCDDA ANNUAL ACCOUNTS

FINANCIAL YEAR 2006

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

Preamble

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

As a consequence the present document is organised as follows:

EMCDDA 2006 ACCOUNTS

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A. Financial statements of the EMCDDA

A.1 Balance sheets: Assets

	31.12.2006	31.12.2005	Variation
ASSETS			
A. NON CURRENT ASSETS			
Intangible fixed assets	374.168,13	55.992,20	318.175,93
Tangible fixed assets	2.809.014,66	2.932.787,91	-123.773,25
Land and buildings	2.538.920,13	2.630.287,85	-91.367,72
Plant and equipment	14.196,54	4.241,04	9.955,50
Computer hardware	247.156,18	283.253,44	-36.097,26
Furniture and vehicles	8.741,81	15.005,58	-6.263,77
Other fixtures and fittings	0,00	0,00	0,00
Leasing	0,00	0,00	0,00
Tangible fixed assets under construction	0,00	0,00	0,00
Investments	0,00	0,00	0,00
Guarantee Fund			0,00
Investments in associates			0,00
Interest in joint ventures			0,00
Other investments	0,00	0,00	0,00
Loans	0,00	0,00	0,00
Loans granted from the budget	0,00	0,00	0,00
Loans granted from borrowed funds	0,00	0,00	0,00
Long-term pre-financing	0,00	0,00	0,00
Long-term pre-financing	0,00	0,00	0,00
<i>LT pre-financing with consolidated EC entities</i>	0,00	0,00	0,00
Long-term receivables	0,00	8.100,00	-8.100,00
Long-term receivables	0,00	8.100,00	-8.100,00
<i>LT receivables with consolidated EC entities</i>	0,00	0,00	0,00
TOTAL NON CURRENT ASSETS	3.183.182,79	2.996.880,11	186.302,68
B. CURRENT ASSETS			
Stocks	0,00	0,00	0,00
Short-term pre-financing	0,00	0,00	0,00
Short-term pre-financing	0,00	0,00	0,00
<i>ST pre-financing with consolidated EC entities</i>	0,00	0,00	0,00
Short-term receivables	415.721,17	216.760,21	198.960,96
Current receivables	283.612,69	184.354,18	99.258,51
Long term receivables falling due within a year			0,00
Sundry receivables	32.148,80	3.227,44	28.921,36
Other	99.959,68	29.178,59	70.781,09
Accrued income			0,00
Deferred charges	99.959,68	29.178,59	70.781,09
<i>Deferrals and Accruals with consolidated EC entities</i>	0,00		0,00
<i>Short-term receivables with consolidated EC entities</i>	0,00	0,00	0,00
Short-term Investments	0,00	0,00	0,00
Cash and cash equivalents	1.881.095,07	3.004.823,72	-1.123.728,65
TOTAL CURRENT ASSETS	2.296.816,24	3.221.583,93	-924.767,69
TOTAL	5.479.999,03	6.218.464,04	-738.465,01

A.1 (continued) Balance sheet: Liabilities

	31.12.2006	31.12.2005	Variation
LIABILITIES			
A. CAPITAL	2.487.890,30	2.872.481,28	-384.590,98
Reserves	0,00	0,00	0,00
Accumulated surplus/deficit	2.872.481,28	4.296.313,89	-1.423.832,61
Economic result of the year - profit+/loss-	-384.590,98	-1.423.832,61	1.039.241,63
			0,00
B. Minority interest			0,00
			0,00
C. NON CURRENT LIABILITIES	0,00	0,00	0,00
Employee benefits	0,00	0,00	0,00
Provisions for risks and charges	0,00	0,00	0,00
Financial liabilities	0,00	0,00	0,00
Borrowings	0,00	0,00	0,00
Held-for-trading liabilities	0,00	0,00	0,00
Other long-term liabilities	0,00	0,00	0,00
Other long-term liabilities	0,00	0,00	0,00
Other LT liabilities with consolidated EC entities	0,00	0,00	0,00
Pre-financing received from consolidated EC entities	0,00	0,00	0,00
Other LT liabilities from consolidated EC entities	0,00	0,00	0,00
TOTAL NON CURRENT LIABILITIES	2.487.890,30	2.872.481,28	-384.590,98
			0,00
D. CURRENT LIABILITIES	2.992.108,73	3.345.982,76	-353.874,03
Provisions for risks and charges	148.996,50	115.124,51	33.871,99
Financial liabilities	0,00	0,00	0,00
Borrowings falling due within the year	0,00	0,00	0,00
Held-for-trading liabilities due within the year	0,00	0,00	0,00
Other current financial liabilities			0,00
Accounts payable	2.843.112,23	3.230.858,25	-387.746,02
Current payables	199.880,46	193.848,42	6.032,04
Long-term liabilities falling due within the year	0,00	0,00	0,00
Sundry payables	51.497,45	13.823,35	37.674,10
Other	1.568.968,59	1.467.409,36	101.559,23
Accrued charges	1.518.023,63	1.467.409,36	50.614,27
Deferred income			0,00
Deferrals and accruals with consolidated EC entities	50.944,96		50.944,96
Accounts payable with consolidated EC entities	1.022.765,73	1.555.777,12	-533.011,39
Pre-financing received from consolidated EC entities	953.254,57	1.416.730,76	-463.476,19
Other accounts payable against consolidated EC entities	69.511,16	139.046,36	-69.535,20
TOTAL CURRENT LIABILITIES	2.992.108,73	3.345.982,76	-353.874,03
			0,00
TOTAL	5.479.999,03	6.218.464,04	-738.465,01

A.2. Economic outturn account

	2006	2005
GNI based resources	0,00	0,00
VAT resources	0,00	0,00
Traditional Own Resources	0,00	0,00
Funds transferred from the Commission to other Institutions	0,00	0,00
Contributions of EFTA countries belonging to the EEA	0,00	0,00
Fines	0,00	0,00
Recovery of expenses	93.190,96	84.961,17
Revenues from administrative operations	1.465.283,32	226.978,32
Other operating revenue	11.929.441,64	10.591.524,38
TOTAL OPERATING REVENUE	13.487.915,92	10.903.463,87
Administrative expenses	-9.227.176,38	-8.111.588,73
Staff expenses	-6.566.308,26	-5.842.548,79
Fixed asset related expenses	-291.456,12	-411.214,14
Other administrative expenses	-2.369.412,00	-1.857.825,80
Operational expenses	-4.629.460,92	-4.181.330,92
Centralized Direct Management	0,00	0,00
Centralized Indirect Management	0,00	0,00
Decentralized Management	0,00	0,00
Shared Management	0,00	0,00
Joint Management	0,00	0,00
Other operational expenses	-4.629.460,92	-4.181.330,92
TOTAL OPERATING EXPENSES	-13.856.637,30	-12.292.919,65
SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES	-368.721,38	-1.389.455,78
Financial revenues	0,00	0,00
Financial expenses	-15.869,60	-34.376,83
Movement in pensions (- expense, + revenue)		
Share of net surpluses or deficits of associates and joint ventures accounted for using the equity method		
SURPLUS/ (DEFICIT) FROM NON OPERATING ACTIVITIES	-15.869,60	-34.376,83
SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES	-384.590,98	-1.423.832,61
Minority interest		
Extraordinary gains (+)		
Extraordinary losses (-)		
SURPLUS/(DEFICIT) FROM EXTRAORDINARY ITEMS	0,00	0,00
ECONOMIC RESULT OF THE YEAR	-384.590,98	-1.423.832,61

A.3. Cash-flow table (Indirect Method)

	2006	2005
Cash Flows from ordinary activities		
Surplus/(deficit) from ordinary activities	-384.590,98	-1.423.832,61
Operating activities		
Adjustments		
Amortization (intangible fixed assets) +	45.798,24	62.132,62
Depreciation (tangible fixed assets) +	243.524,22	348.977,52
Increase/(decrease) in Provisions for risks and liabilities	33.871,99	-36.863,78
Increase/(decrease) in Value reduction for doubtful debts	0,00	
(Increase)/decrease in Stock	0,00	
(Increase)/decrease in Long term Pre-financing	0,00	
(Increase)/decrease in Short term Pre-financing	0,00	355.766,80
(Increase)/decrease in Long term Receivables	8.100,00	
(Increase)/decrease in Short term Receivables	-198.960,96	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	145.265,37	783.816,13
Increase/(decrease) in Liabilities related to consolidated EC entities	-533.011,39	-425.249,09
(Gains)/losses on sale of Property, plant and equipment		
Net cash Flow from operating activities	-640.003,51	-296.564,91
Cash Flows from investing activities		
Purchase of tangible and intangible fixed assets (-)	-483.957,00	-342.342,21
Proceeds from tangible and intangible fixed assets (+)	231,86	
Net cash flow from investing activities	-483.725,14	-342.342,21
Cash flow from CECA specific transactions		
(Increase)/decrease in Other Investments (281000)	0,00	
(Increase)/decrease in Long term Loans (290000)	0,00	
(Increase)/decrease in Short term Investments (501000)	0,00	
Increase/(decrease) in Long term Financial Liabilities (170000)	0,00	
Increase/(decrease) in Short term Financial Liabilities (430000)	0,00	
Other CECA		
Net Cash Flow from CECA specific transactions	0,00	0,00
Increase/(decrease) in Employee benefits	0,00	
Net increase/(decrease) in cash and cash equivalents	-1.123.728,65	-638.907,12
Cash and cash equivalents at the beginning of the period	3.004.823,72	3.643.730,84
Cash and cash equivalents at the end of the period	1.881.095,07	3.004.823,72

A.4. Annexes to the balance sheet:

ASSETS

1.Intangibles and tangibles Assets

The value for intangible fixed assets purchased during 2006 was: 365 724.17 €

The value for tangible fixed assets purchased during 2006 was: 118 232.83 €

Total value purchased in 2006 for all fixed assets was: 483 957 €

The total amount of depreciation for fixed assets at the year end was: 291 456.12 €

A control was launched to reconcile the physical inventory and the ISILOG database. Some discrepancies were identified and that is the reason why the Centre had to apply some corrections of assets values (write-back of depreciation: 2 133.66 €).

The new total of NON-CURRENT ASSETS at 31 December 2006 was: 3 183 182.79 €.

Intangible fixed assets

		Computer Software	Others	Intangible fixed assets under construction	Total
Gross carrying amounts 1.1.2006	+	192.304,63			192.304,63
Additions	+	365.724,17			365.724,17
Disposals	-				0,00
Transfer between headings	+/-				0,00
Other changes	+/-	-3.000,00			-3.000,00
Gross carrying amounts 31.12.2006		555.028,80	0,00	0,00	555.028,80
Accumulated amortization and impairment 1.1.2006	-	-136.312,43			-136.312,43
Amortization	-	-45.798,24			-45.798,24
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	+/-	1.250,00			1.250,00
Accumulated amortization and impairment 31.12.2006		-180.860,67	0,00	0,00	-180.860,67
Net carrying amounts 31.12.2006		374.168,13	0,00	0,00	374.168,13

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 1.1.2006	+	1.275.000,00	2.284.193,00	95.572,33	994.972,36	118.585,94				4.768.323,63
Additions	+			4.203,63	114.029,20					118.232,83
Disposals	-									0,00
Transfer between headings	+/-			10.575,78	-7.114,26	-3.461,52				0,00
Other changes	+/-				2.344,00					2.344,00
Gross carrying amounts 31.12.2006		1.275.000,00	2.284.193,00	110.351,74	1.104.231,30	115.124,42	0,00	0,00	0,00	4.888.904,46
Accumulated depreciation and impairment 1.1.2006	-		-928.905,15	-91.331,29	-711.718,92	-103.580,36				-1.835.535,72
Depreciation	-		-91.367,72	-673,41	-148.488,20	-5.118,55				-245.657,88
Write-back of depreciation	+			2.133,66						2.133,66
Disposals	+					-825,86				-825,86
Impairment	-									0,00
Write-back of impairment	+									0,00
Transfer between headings	+/-			-6.284,16	3.142,00	3.142,16				0,00
Other changes	+/-									0,00
Accumulated depreciation and impairment 31.12.2006		0,00	-1.020.272,87	-96.155,20	-857.075,12	-106.382,61	0,00	0,00	0,00	-2.079.885,80
Net carrying amounts 31.12.2006		1.275.000,00	1.263.920,13	14.196,54	247.156,18	8.741,81	0,00	0,00	0,00	2.809.014,66

Short term receivables

Total amount of current receivables was: 283 612.69 €

The amount in "Customers": 160 778.58 €, corresponds to all amounts still open as receivables (i.e. the total of recovery orders already established but not yet cashed) .

The amount of 121 782.95 € in Member States corresponds to the total amount paid as VAT but not yet claimed from the Portuguese Authorities .

The amount of 1 051.16 € corresponds to an advance made that is to be reimbursed by other organisations.

Current receivables

Receivables from	31.12.2006			31.12.2005		
	Gross Total	Amounts written down (-)	Net Value	Gross Total	Amounts written down (-)	Net Value
Customers	160.778,58		160.778,58	24.486,26		24.486,26
Member States	121.782,95		121.782,95	118.190,16		118.190,16
EFTA			0,00			0,00
Non consolidated EC entities NOT USED *)			0,00			0,00
Staff NOT USED **)			0,00	37.979,13		37.979,13
Third States			0,00			0,00
Other ***)	1.051,16		1.051,16	3.698,63		3.698,63
Consolidated EC entities ****)	0,00		0,00	0,00		0,00
Total	283.612,69	0,00	283.612,69	184.354,18	0,00	184.354,18

Total amount of sundry receivables was: 32 148.80 €

Total amount of 99 959.68 € in "Other" corresponds to the deferred charges .

Cash and cash equivalents :

The total of 1 881 095.07 € can be detailed as follows :

+ 1 878 320.61 € for the total of all bank current accounts at 31 December 2006 .

+ 2 774.46 € is the total of the Imprest Account

LIABILITIES

Statement of Changes in Capital

Capital	Reserves		Accumulated Surplus / Deficit	Economic result of the year	Capital (total)
	Fair value reserve	Other reserves			
Balance as of 31 December 2005			4.296.313,89	-1.423.832,61	2.872.481,28
Changes in accounting policies 1)					0,00
Balance as of 1 January 2006 (if restated)	0,00	0,00	4.296.313,89	-1.423.832,61	2.872.481,28
Other					0,00
Fair value movements					
Movement in Guarantee Fund reserve					0,00
Allocation of the Economic Result of Previous Year			-1.423.832,61	1.423.832,61	0,00
Amounts credited to Member States					0,00
Economic result of the year				-384.590,98	-384.590,98
Balance as of 31 December 2006	0,00	0,00	2.872.481,28	-384.590,98	2.487.890,30

The Economic result of the year after having applied all corrections in compliance with the rules of the Accrual Accounting was: 384 590.98 € (see A.2. Economic outturn account: page 5).

The new total of NON-CURRENT LIABILITIES at 31 December 2006 is 2 487 890.30 €

The additional provisions for non-taken holidays increased by 33 871.99 € which amounts to a new total in short-term provisions for risks and charges of 148 996.50 €.

Short-term provisions for risks and charges

Description	31.12.2005	Additional provisions	Unused amounts reversed	Amounts used	Transfer from long-term	Other	31.12.2006
	(+)	(+)	(-)	(-)	(+)		
Legal cases							0,00
Other (including untaken annual leave *)	115.124,51	33.871,99					148.996,50
Total	115.124,51	33.871,99	0,00	0,00	0,00	0,00	148.996,50

*) Please specify "Other":	31.12.2005	Additional provisions	Unused amounts reversed	Amounts used	Transfer from long-term	Other	31.12.2006
Untaken annual leave							0,00
STAFF HOLIDAYS 2005	115.124,51	33.871,99					148.996,50
Other 2 (overwrite if needed)							0,00
Other 3 (overwrite if needed)							0,00
Total	115.124,51	33.871,99	0,00	0,00	0,00	0,00	148.996,50

Current Payables

	31.12.2006	31.12.2005
Vendors	170.276,32	24.882,90
Member States		
EFTA		
Non consolidated EC entities, line is NOT USED in 2006 *)		
Staff, line is NOT USED in 2006 **)		38.685,80
Third States	29.604,14	128.202,60
Other ***)		2.077,12
Current payables with consolidated entities ****)	0,00	0,00
Total	199.880,46	193.848,42

The total of Current payables in 2006 was: 199 880.46 €

The amount in "Vendors" of 170 276.32 € corresponds to the total of invoices received and not yet paid at 31.12.2006.

The amount of 29 604.14 € corresponds to the result "Norway" for 2006 (Pro-rata) .

The amount of 51 497.45 € corresponds to Sundry Payables (social security EEC-PMO, liaison account , amount to be regularised) .

Deferrals and accruals

The amount of 1 518 023.63 € corresponds to the accrued charges confirmed by each deputy authorising officer concerning all 2006 deliverables from the carry-over amount.

The amount of 50 944.96 € corresponds to accrued charges with consolidated EC entities (EEC) and were considered as 2006 deliverables for the earmarked revenue PHARE 3 & 4.

Accounts payable with Consolidated EC entities:

The amount of 953 254.57 € in "Pre-financing received from consolidated EC entities" corresponds to the Budget Outturn Account for 2006 (538 257.10 €) and a balance of pre-financing received by the European Commission concerning the 2 PHARE projects:

PHARE 3 & 4 (TOTAL REVENUE = 570 600 €) – TOTAL EXPENDITURE 155 602.53 € = 414 997.47 €

Finally, the amount of 69 511.16 € in "Other accounts payable against consolidated EC" corresponds to an amount of 1 764.99 € (Payable EC) + 60 548.57 € (Bank Interest) + 7 197.60 (Payable to the European Aviation Safety Agency) .

B – Report on the implementation of the EMCDDA budget

B.1. Budget outturn account for the financial year 2006

	2006	2005
REVENUE		
Commission subsidy (for the operating budget - Titles 1,2 and 3 - of the agency)	+ 12.100.000,00	12.000.000,00
Phare funds from Commission	+ 380.600,00	190.000,00
Other contributions and funding received via the Commission	+	
Other donors	+ 521.125,00	515.625,00
Fee income	+	
Other revenue	+ 93.190,96	92.975,12
TOTAL REVENUE (a)	13.094.915,96	12.798.600,12
EXPENDITURE		
<i>Title I: Staff</i>		
Payments	- 6.395.351,14	-5.716.370,72
Appropriations carried over	- 165.574,68	-126.178,07
<i>Title II: Administrative Expenses</i>		
Payments	- 1.077.021,35	-1.139.571,58
Appropriations carried over	- 449.884,13	-700.312,14
<i>Title III: Operating Expenditure *)</i>		
Payments	- 4.340.082,72	-4.175.241,49
Appropriations carried over	- 613.624,35	-61.818,45
TOTAL EXPENDITURE (b)	-13.041.538,37	-11.919.492,45
OUTTURN FOR THE FINANCIAL YEAR (a-b)	53.377,59	879.107,67
Cancellation of unused payment appropriations carried over from previous year	+ 59.139,82	1.238.522,12
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+ 324.320,15	
Exchange differences for the year (gain +/-loss -)	+/- 1.291,45	1.258,91
NORWAY GRANT/NORWAY RESULT +CARRY-OVER RO+OTHER REVENUE	- 100.128,09	702.157,94
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR	538.257,10	1.416.730,76
Balance year N-1	+/- 1.416.730,76	1.508.294,80
Positive balance from year N-1 reimbursed in year N to the Commission	- 1.416.730,76	-1.508.294,80
Result used for determining amounts in general accounting	538.257,10	1.416.730,76
Commission subsidy - agency registers accrued revenue and Commission accrued expense	11.561.742,90	
Pre-financing remaining open to be reimbursed by agency to Commission in year N+1	538.257,10	
Not included in the budget outturn:		
Interest received by 31/12/N on the Commission subsidy funds and to be reimbursed to the Commission (liability)	+ 60.548,57	48.553,20

The annual accounts of the EMCDDA for the year 2006 have been prepared in accordance with the Financial Regulation applicable to the general budget of the European Communities and the accounting rules adopted by the European Commission's Accounting Officer, as are to be applied by all institutions and community bodies.

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

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

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

Signed off on 15/06/07

signed

Pascal Jonjic
EMCDDA Accounting Officer

Adopted on 15/06/07

signed

Wolfgang Götz
EMCDDA Director

APPENDIX

Report on budgetary and financial management for the financial year 2006

I. Introduction

I.1. Legal basis –Financial Regulation applicable to the EMCCDA

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

I.2. 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 to SI2.

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

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

I.3. Nomenclature of appropriations

The nomenclature of appropriations is as follows:

- C1: Current appropriations
- C8: Automatic carried-over appropriations
- RO: Assigned revenue

I.4. Internal management and control systems

The following measures were taken in 2006 by the EMCDDA in order to improve its management and internal control systems aimed at ensuring the implementation of its work programme and budget :

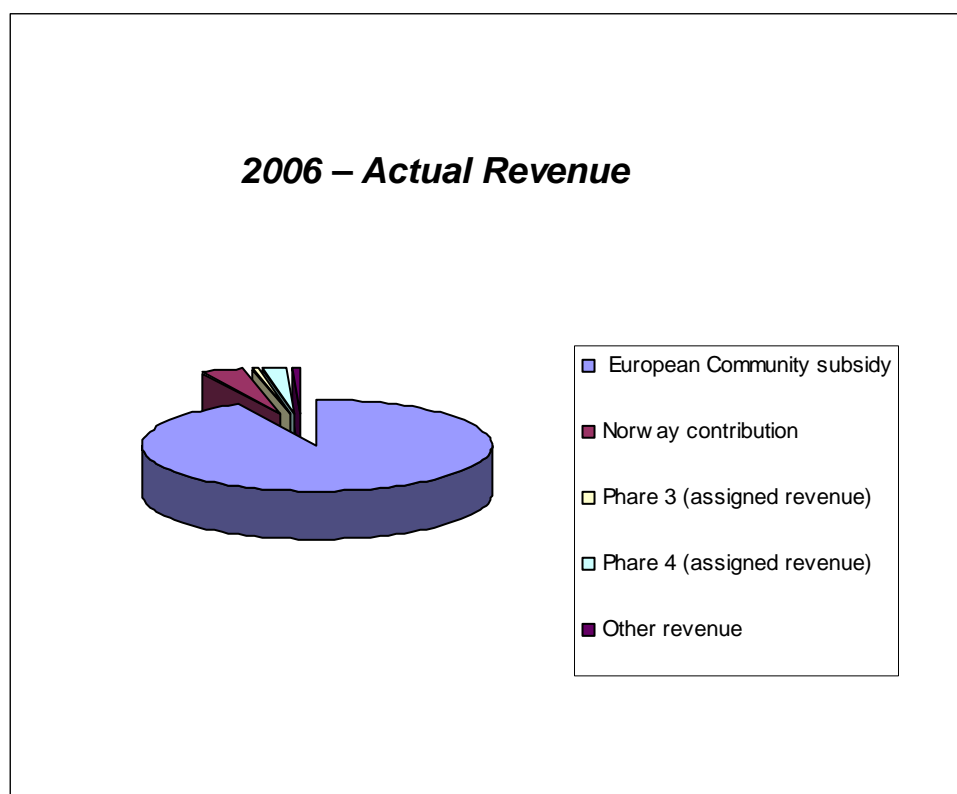
- Adoption of the Budget/WP in the year N-1;
- Tendering and contracting procedures for the Execution of the Budget/WP to be launched, if possible, by 15th of July. Improvement of the planning of calls for tenders, to keep emergency cases to a minimum;
- Procedures for the organisation of meetings to be launched by 30th September;
- Six-month assessment of the budget execution with potential proposals for de-commitment and/or reassignment of resources, to be discussed in the HoUs' meeting;
- Automatic de-commitment and re-assignment of appropriations committed for meetings and missions;
- Quick and effective re-assignment of unused appropriations;
- Definition of a standard ceiling for advance payment of staff missions of 50% (of the subsistence allowance + maximum refunding for hotel expenses);
- Applying as a rule the pre-paid ticket system for participants in EMCDDA meetings entitled to refunding of travel expenses;
- Increasing and improving the capacity for support for the execution of the budget/WP at the level of the authorising officers by delegation/project managers;
- Reinforcement of the reporting system by producing monthly updated tables of budget execution available in a common drive of the EMCDDA intranet;
- More structured use of framework contracts;
- Implementation of a new contracts' database linked to SI2, to allow a better reporting system;
- Appointment of the members of the tender opening and evaluation committees, according to the relevant financial implementing rules;
- Internal guidelines/tools have been developed for the assessment of exclusion, selection and award criteria, to ensure that evaluation of tenders is carried out in a more consistent manner;
- A double signature system for the management of the EMCDDA's bank accounts has been implemented in order to ensure the proper segregation of duties in the financial circuits;
- The charter of the EMCDDA authorising officers by delegation and sub-delegation was adopted, communicated and counter-signed by the concerned actors between July and September 2006 in order to ensure the proper accountability of these officers;
- The authorising officer of the EMCDDA decided to limit delegation to the authorising officers by delegation to a maximum amount of 130 000 € per operation/transaction;
- An automatic link between budgetary and general accounting has been created. Reconciliation between the accounts and the inventory is scheduled for the month of January following the end of the relevant financial year. In addition, in July 2006 the EMCDDA completed a physical check of its inventory. The results of this check were entered into the Asset Management Software ISILOG.

II. Implementation of the budget

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

II.1. Revenue

	2006 – Revenue entered in the Budget	2006 – Actual Revenue
European Community subsidy	12.100.000	12.100.000
Other Fundings:		
Norway contribution	521.125	521.125
Phare 3 (assigned revenue)	p.m.	80.000
Phare 4 (assigned revenue)	500.000	300.600
Other revenue	p.m.	93.191
Total	13.121.125	13.094.916



II.2. Expenditure

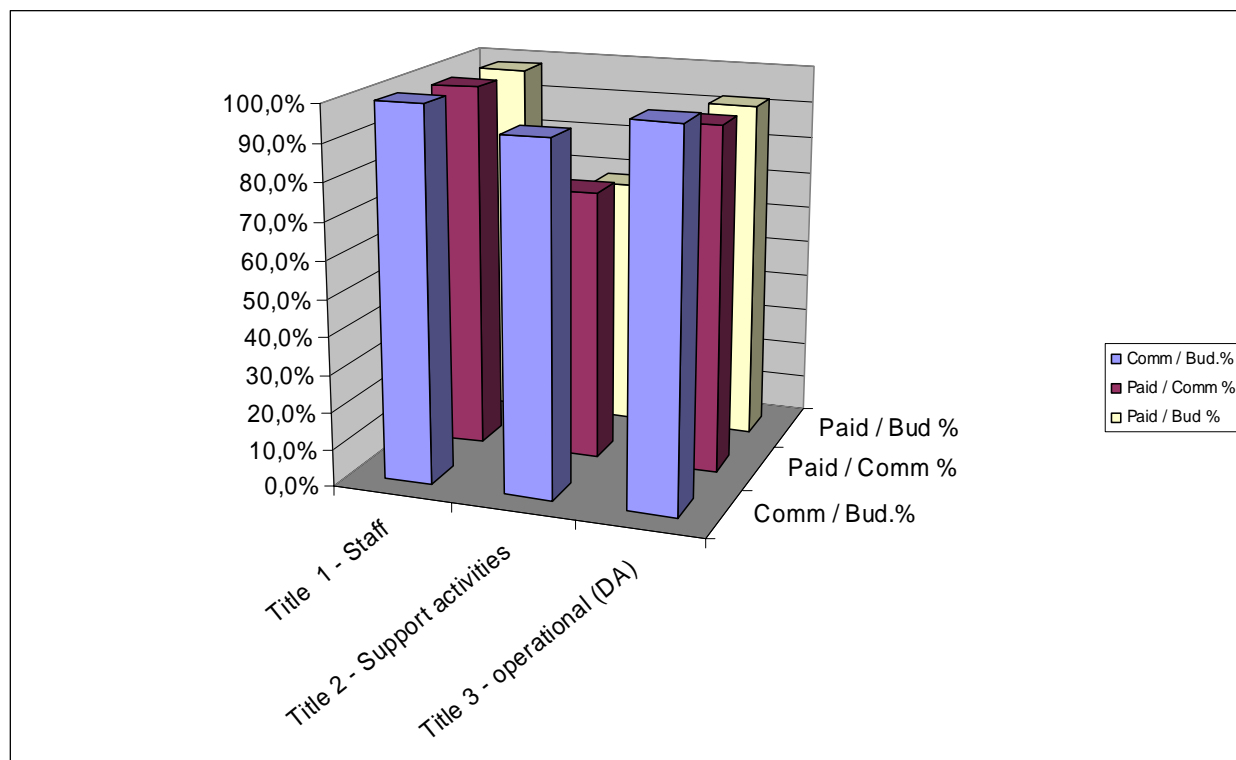
II.2.1. Overall analysis of the expenditure concerning appropriations from 2006 Budget (C1)

The various measures adopted in 2006 to improve the planning and execution of the EMCDDA annual work programme and budget had a decisive effect on the overall improvement of the execution rate of commitments and payment appropriations.

The execution rate stands at 98,54% for commitment appropriations and 93,38 % for payment appropriations against Commitment and 92,01% for payment against final budget .

The analysis of the global budget execution for the financial year in question shows commitments fully in line with estimates, and significantly higher than in 2005 (+2,71) and payments higher than in the previous year (+4,79).

	2006						2005			2006 vs 2005		
	Final budget	Committed	Paid	Comm / Bud.%	Paid / Comm %	Paid / Bud %	Comm / Bud.%	Paid / Comm %	Paid/ Bud %	Comm / Bud.	Paid / Comm	Paid/ Bud
Title 1 - Staff	6.500.260	6.468.390	6.373.449	99,51%	98,53%	98,05%	95,77%	97,13%	93,02%	3,74	1,40	5,03
Title 2 - Support activities	1.590.240	1.482.119	1.076.672	93,20%	72,64%	67,71%	96,02%	62,20%	59,73%	-2,82	10,44	7,98
Title 3 - operational (DA)	4.530.625	4.486.361	4.163.185	99,02%	92,80%	91,89%	94,90%	95,00%	90,16%	4,12	-2,20	1,73
Total	12.621.125	12.436.871	11.613.307	98,54%	93,38%	92,01%	95,83%	91,40%	87,22%	2,71	1,98	4,79



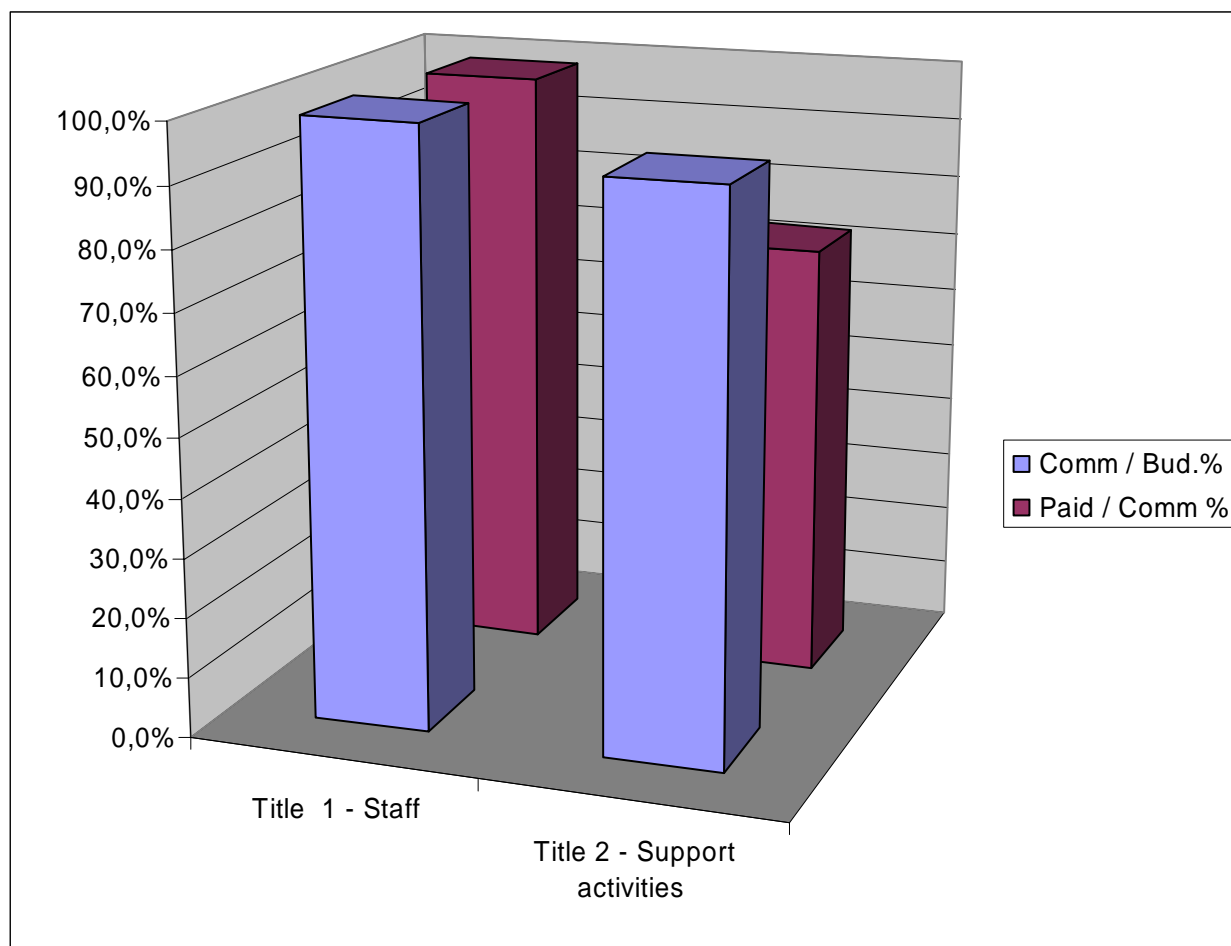
II.2.2. Non-differentiated appropriations (NDA), titles 1 and 2 (C1)

The analysis of the data relating to the budget execution of titles 1 and 2 (non-differentiated appropriations) shows an overall improvement compared with the 2005 execution rate, with an increase both in term of commitments (+2,5) and payments (+4,4).

In this context, the execution rate stands at 98,3% for commitment appropriations and at 93,7% for payment appropriations.

Total of current appropriations- (NDA) – titles 1 and 2 (C1)

	2006					2005		2006 vs 2005	
	Final budget	Committed	Paid	Comm / Bud.%	Paid / Comm %	Comm / Bud.%	Paid / Comm %	Comm / Bud.	Paid / Comm
Title 1 - Staff	6.500.260	6.468.390	6.373.449	99,5%	98,5%	95,8%	97,1%	3,7	1,4
Title 2 - Support activities	1.590.240	1.482.119	1.076.672	93,2%	72,6%	96,0%	62,2%	-2,8	10,4
Total	8.090.500	7.950.510	7.450.121	98,3%	93,7%	95,8%	89,3%	2,5	4,4

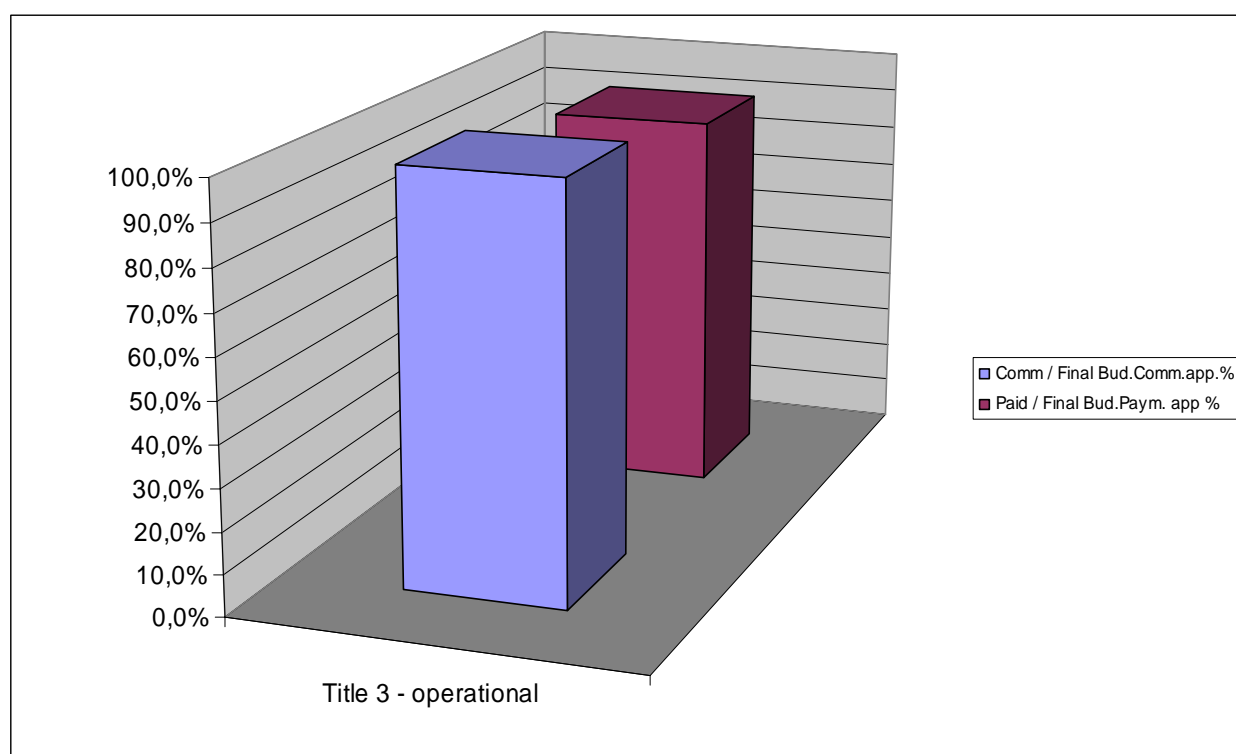


II.2.3. Differentiated appropriations (DA), title 3 (C1)

The analysis of the execution of the title 3 of the 2006 budget in 2006 shows an overall improvement compared with the 2005 execution rate in the use of appropriations under both commitments (+ 4,10) and for payments (+1,80).

The execution rate stands at 99% for commitment appropriations, and the execution rate of payments stands at 92% of the payment appropriations.

	2006						2005		2006 vs 2005	
	Final budget - Commitment appropriations	Committed	Comm / Final Bud.Com m.app.%	Final budget - Payment appropriations	Paid	Paid / Final Bud.Paym. app %	Comm / Final Bud.Comm .app.%	Paid / Final Bud.Paym. app %	Comm / Final Bud.Com m.app.	Paid / Final Bud.Paym. app
Title 3 - operational	4.530.625	4.486.361	99,0%	4.530.625	4.163.185	92%	94,9%	90,2%	4,10	1,80
Total	4.530.625	4.486.361	99,0%	4.530.625	4.163.185	92%	94,9%	90,2%	4,10	1,80

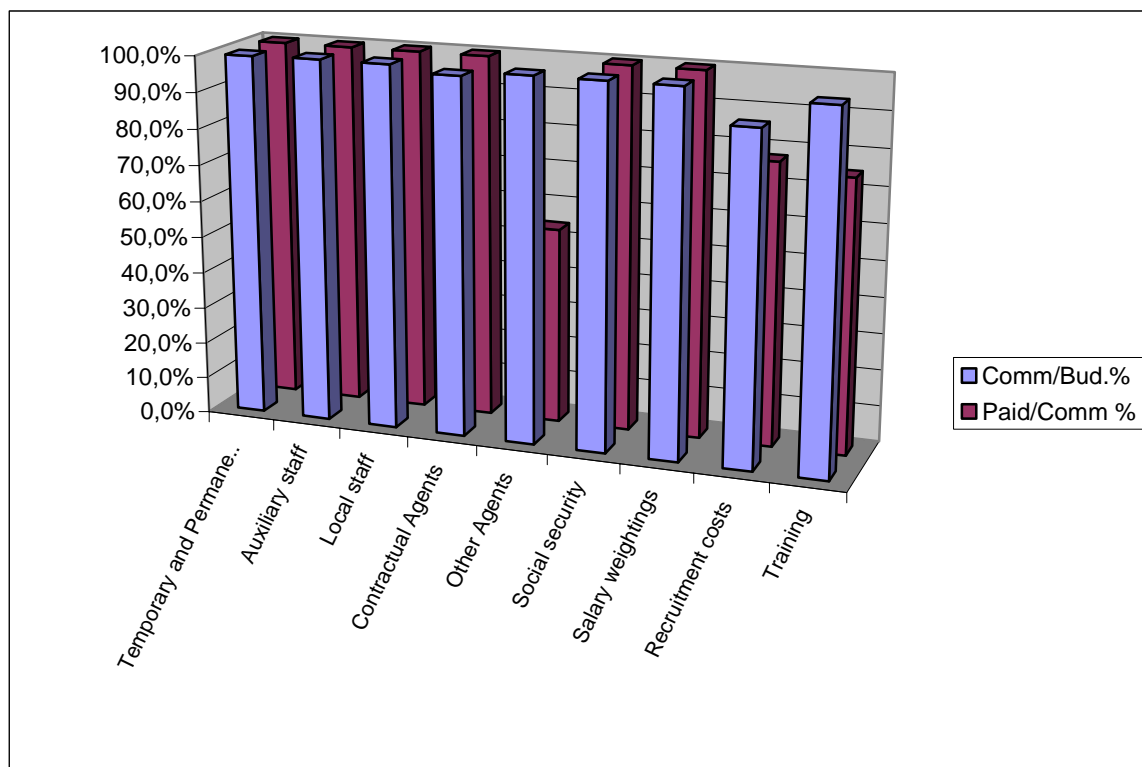


II.3. Analysis by type of expenditure (C1 appropriations)

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

Commitments were in line with the final budget available, of which they represent 99,5%. The execution rate of payments stands at 98,5% of the committed appropriations. The analysis of the budget execution of title 1 of the budget 2006 shows an overall improvement compared with the execution rate of 2005 appropriations both for commitments (+ 3,7) and payments (+1,4).

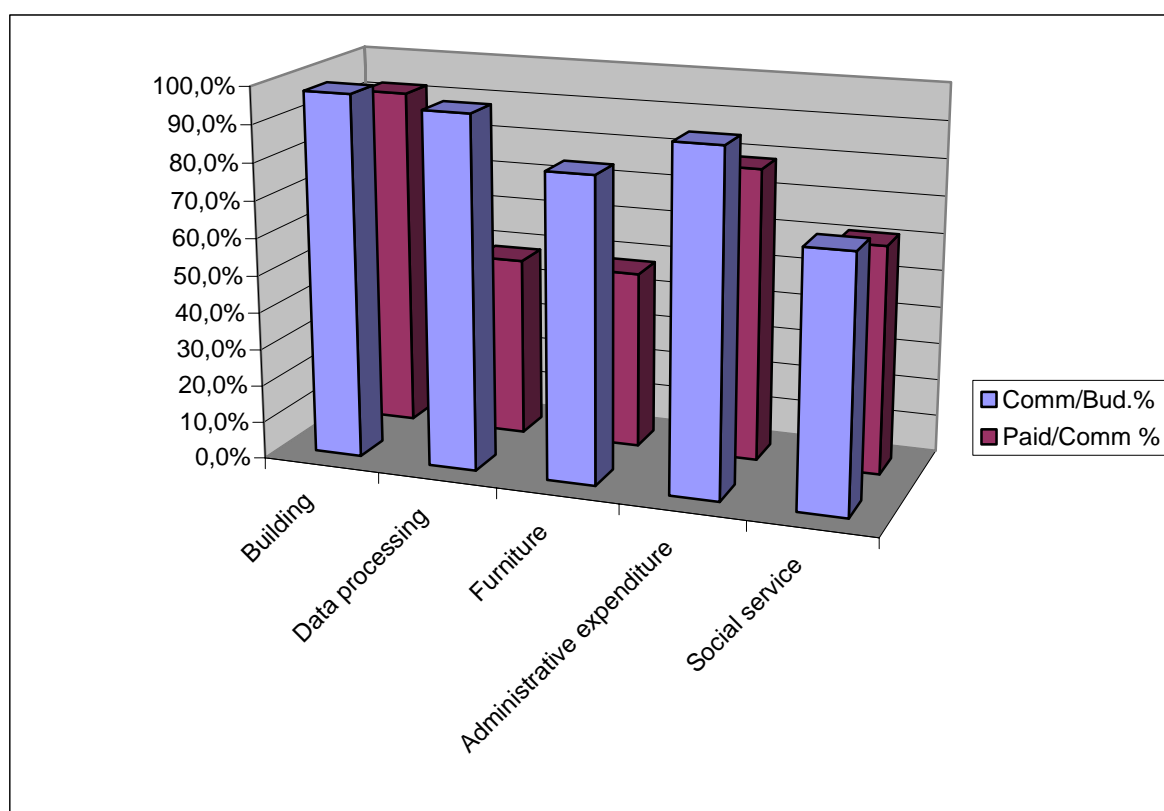
		2006				
		Final budget	Committed	Paid	Comm/Bud. %	Paid/Comm %
111	Temporary and Permanent Staff	5.890.634	5.872.938	5.872.938	99,7%	100,0%
112	Auxiliary staff	719	719	719	100,0%	100,0%
113	Local staff	144	144	144	100,0%	100,0%
114	Contractual Agents	477.750	469.032	469.032	98,2%	100,0%
115	Other Agents	156.312	155.568	84.226	99,5%	54,1%
116	Social security	241.700	240.501	240.501	99,5%	100,0%
117	Salary weightings	-370.000	-368.043	-368.043	99,5%	100,0%
118	Recruitment costs	39.200	35.395	27.416	90,3%	77,5%
119	Training	63.800	62.136	46.515	97,4%	74,9%
TOTAL TITLE 1		6.500.260	6.468.390	6.373.449	99,5%	98,5%



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

Commitments were in line with the final budget available, of which they represent 93,2%. The execution rate of payment stands at 72,6% of committed appropriations.

		2006				
		Final budget	Committed	Paid	Comm/Bud.%	Paid/Comm %
211	Building	671.972	656.741	604.676	97,7%	92,1%
212	Data processing	453.700	430.462	208.320	94,9%	48,4%
213	Furniture	158.561	129.426	61.923	81,6%	47,8%
214	Administrative expenditure	244.638	223.745	176.161	91,5%	78,7%
215	Social service	61.369	41.746	25.592	68,0%	61,3%
	TOTAL TITLE 2	1.590.240	1.482.119	1.076.672	93,2%	72,6%

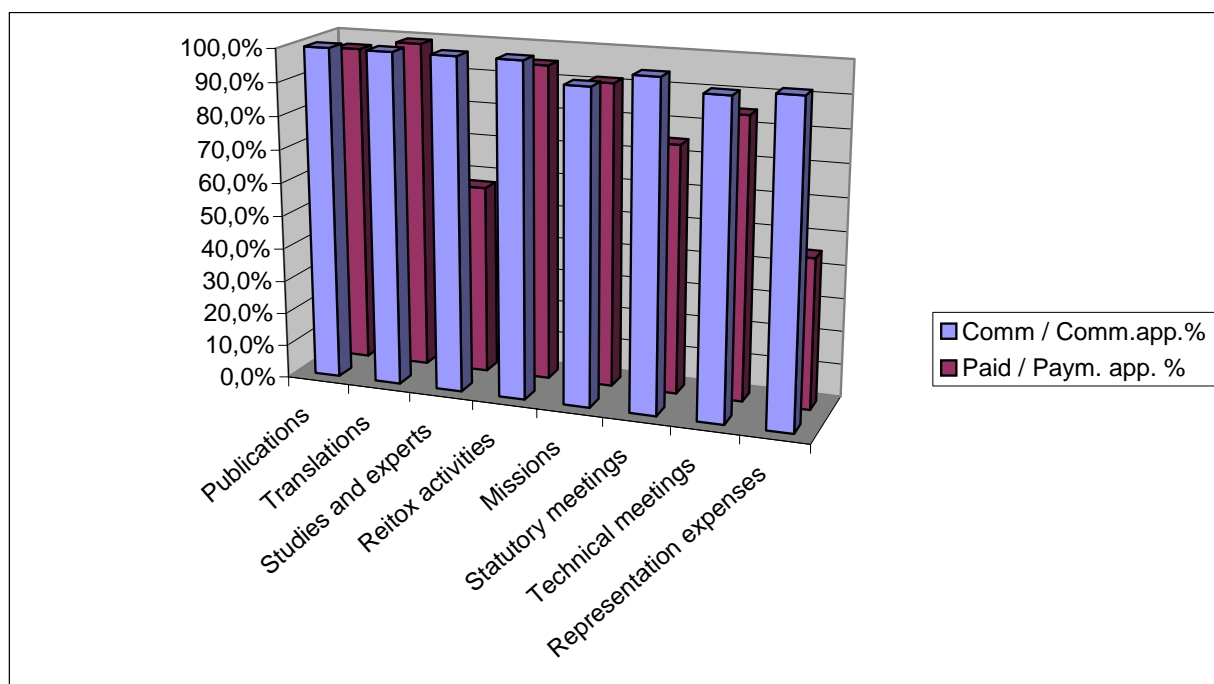


II.3.3. - Title 3: Expenditure relating to projects and operational activities (C1)

Commitments were in line with the final budget available, of which they represent 99% (100% for Publications, Translations, Studies and experts and REITOX activities).

The execution rate for payments is 91,9%.

		2006					
		Final budget - Commitment appropriations	Committed	Comm / Comm.app. %	Final budget - Payment appropriations	Paid	Paid / Paym. app. %
311	Publications	236.911	236.911	100,0%	288.000	277.716	96,4%
312	Translations	625.153	625.153	100,0%	624.365	619.068	99,2%
314	Studies and experts	131.273	131.273	100,0%	153.175	87.490	57,1%
315	Reitox activities	2.590.758	2.590.758	100,0%	2.435.758	2.318.162	95,2%
316	Missions	328.252	308.304	93,9%	375.552	342.911	91,3%
317	Statutory meetings	309.825	303.453	97,9%	334.359	250.354	74,9%
318	Technical meetings	299.110	281.586	94,1%	310.074	263.252	84,9%
319	Representation expenses	9.343	8.923	95,5%	9.343	4.232	45,3%
	TOTAL TITLE 3	4.530.625	4.486.361	99,0%	4.530.625	4.163.185	91,9%

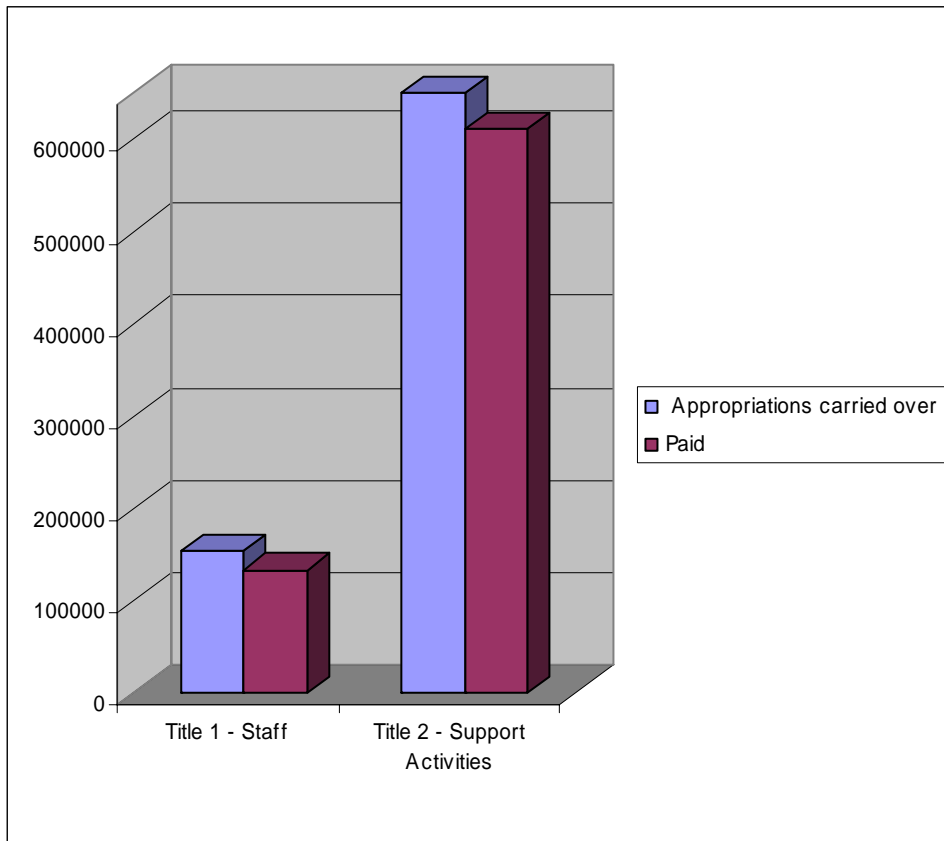


II.4. Appropriations carried over automatically from 2005 to 2006, (NDA) – title 1 and 2 (C8)

The analysis of data relating to the budget implementation of the appropriations carried over automatically in 2006 shows an overall improvement compared with the 2005 execution rate, both for title1 (+ 4) and title 2 (+1) of the budget .

The global execution rate stands at 93% of the appropriations carried over for title 1 and 2.

	2006			2005	'2006 vs 2005
	Appropriations carried over	Paid	Paid/ App. carried over %	Paid/ App. carried over %	Paid/ App. carried over
Title 1 - Staff	153.681	133.887	87%	83%	4
Title 2 - Support Activities	650.009	610.663	94%	93%	1
Total	803.690	744.550	93%	91%	2



II.5. Expenditure relating to assigned revenue (R0 appropriations)

II.5.1. PHARE III – EMCDDA Project (R0-PHA)

The Phare-EMCDDA project aiming at further strengthening the Bulgarian and Romanian national focal points and at integrating them in the overall EMCDDA activities, came to an end on 31 December 2006.

Despite the timely start of the project and the rigorous implementation of some of the planned project-related national activities, the overall results achieved during the project's first year were unfortunately not as advanced as foreseen. There were some delays in the early implementation phase (September-December 2005) mainly due to the heavy workload both at the NFPs and the EMCDDA level which caused a substantial delay in the implementation of the project-related national activities' work programme. Therefore, some national activities had to be rescheduled and/or redefined with a view to allowing better adherence to the project's planning. As a consequence of the revision and re-scheduling of some of these national activities, the EMCDDA requested the European Commission to grant a 2-month extension which was approved by the Commission on the basis of the interim activity report provided by the EMCDDA in September 2006.

Apart from a small number of project-related national activities which were not totally implemented throughout the lifetime of the project, the overall objectives of the project were met. Thanks to the implementation of the relatively high number of on-site training activities and the attendance of national information providers at EMCDDA's expert meetings, both countries were able, for the first time since their participation in the activities of the EMCDDA, to submit their statistical data and their national reports on the drug and drug addiction situation according to the deadlines (i.e. end September and end October respectively).

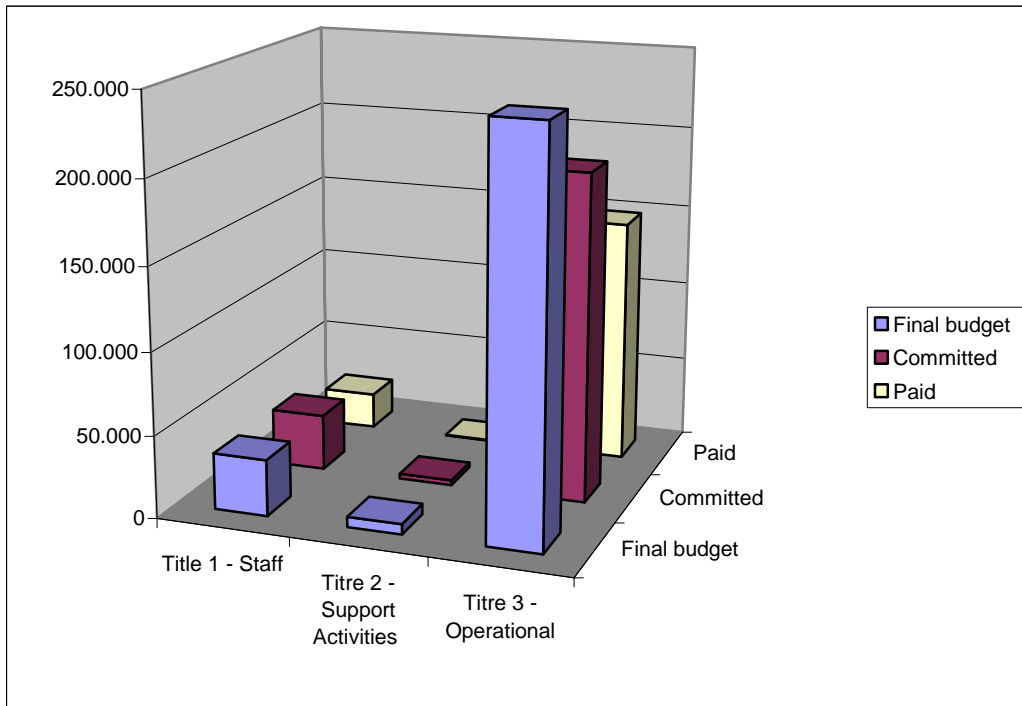
The project also made it possible to include 2004 and 2005 national data supplied by Bulgaria and Romania in the EMCDDA '*Annual Report on the State of Drugs in the EU and Norway*' for the years 2005 and 2006 respectively. These annual reports were, moreover, published for the first time in Bulgarian and Romanian and were launched at joint press conferences held in Bucharest (24 November 2005 and 23 November 2006) and Sofia (25 November 2005 and 24 November 2006).

A Call for Tenders was organised during the first quarter of 2006 in order to select an external financial auditor to carry out both the external audit of the Phare III and Phare IV projects. A contract with the selected external auditor, namely *Navalho, Martins & Associados*, was signed on 23 October 2006.

External auditing work on the Phare III project was initiated early December 2006 and is being continued and finalised during the first semester of 2007. A final external financial audit report is expected to be delivered by the end of June 2007 which the EMCDDA will forward to the Commission, together with the final activity report and the request for balance payment.

BUDGET EXECUTION PHARE III - EMCDDA PROJECT

	2006				
	Final budget	Committed	Paid	Comm/Bud. %	Paid/Comm %
Title 1 - Staff	34.200	34.200	21.902	100,0%	64,0%
Titre 2 - Support Activities	6.400	3.000	327	46,9%	0,0%
Titre 3 - Operational	243.022	198.066	148.911	81,5%	75,2%
Total	283.622	235.266	171.140	83,0%	72,7%



II.5.2 PHARE IV-EMCDDA Project (R0-PHA)

In 2005, the Phare Committee approved the multi-beneficiary programme concerning the participation of Croatia and Turkey in certain decentralised agencies of the EU. In its proposal, the Commission included a project aimed at pursuing the preparation of Croatia and Turkey for EMCDDA membership, as well as the inclusion of the Croatian and Turkish national focal points in the activities of the EMCDDA. A technical proposal was presented by the EMCDDA to the European Commission by the end of March 2006, which resulted in a new Phare-EMCDDA subsidy to finance the execution of the project, hereafter referred to as the 'Phare IV' project.

On 7 June 2006, a contract for the execution of this project, for a duration of 18 months and for a maximum budget of EUR 500 000 was signed with the European Commission (DG ELARG). This project is implemented in accordance with the terms of the technical proposal and budget estimate enclosed to the contract.

The first activity under the Phare IV project was the launch of a Call for Tenders to select a country coordinator for each of the two beneficiary countries, who would represent the EMCDDA on site at various meetings and also act as coordinator between the EMCDDA and the respective national focal point as to ensure that the project implementation is in line with the technical requirements.

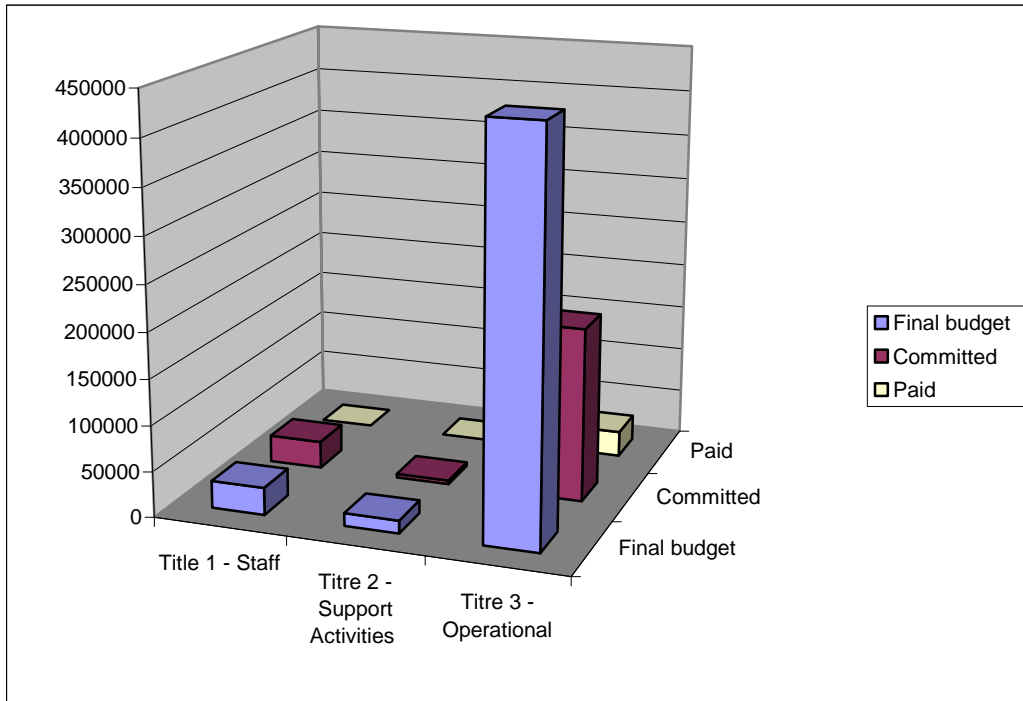
Following the conclusion of the aforementioned Call for Tenders and the selection of the two country coordinators, the initial activities of the project included a re-assessment mission in each concerned country. These re-assessment missions have been organised in close collaboration with the Croatian and Turkish national focal points, as well as with the EC delegations in Zagreb and Ankara. They were attended by various national information providers, on top of the national focal point staff members. On the basis of these two evaluation missions, the EMCDDA drew up a preliminary report (inception report) while the respective country coordinators organised various follow-up meetings with national focal point staff, national information providers (and the Resident Twinning Advisor in Croatia) to conclude a detailed list of project-related national activities envisaged for each country within the framework of the project. This inception report and the planned project-related national activities were sent to the European Commission (DG ELARG and JLS) on 21 February 2007 and were officially adopted at a meeting of the project steering committee (PSC) on 9 March 2007 in Brussels. In parallel, both Croatia and Turkey will counter-sign with the EMCDDA the planned project-related national activities, as such officially committing themselves to the timeframe and objectives of each national activity.

Since the Phare IV project runs from June 2006 until December 2007, the earmarked funding has been automatically carried over from the financial year 2006 to the financial year 2007. The European Commission has also recently announced that the project could be subject to an extension amendment for both its duration and a possible increase of funding.

Finally, the selected external financial auditor (see point on Phare III above) will also carry out the external financial audit related to the Phare IV project, once it is concluded.

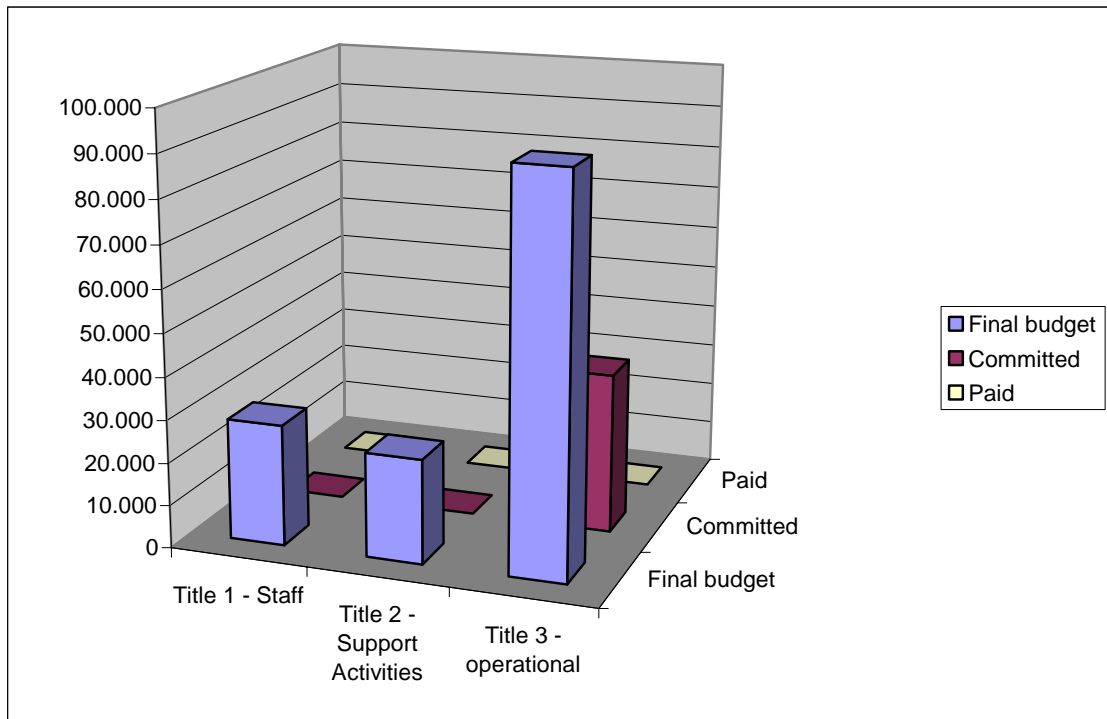
BUDGET EXECUTION PHARE IV - EMCDDA PROJECT

	2006				
	Final budget	Committed	Paid	Comm/Bud. %	Paid/Comm %
Title 1 - Staff	30000	30000	0	100,0%	0,0%
Titre 2 - Support Activities	14.000	4.000	22	28,6%	0,0%
Titre 3 - Operational	436.000	189.931	27.986	43,6%	14,7%
Reserve	20.000				
Total	500.000	223.931	28.008	44,8%	12,5%



II.5.3 Other assigned revenue (R0-EMC)

	2006				
	Final budget	Committed	Paid	Comm/Bud. %	Paid/Comm. %
Title 1 - Staff	28.336	0	0	0,0%	0,0%
Title 2 - Support Activities	24.386	0	0	0,0%	0,0%
Title 3 - operational	91.500	37.322	0	40,8%	0,0%
Total	144.221	37.322	0	25,9%	0,0%



II.6. Detailed tables on the 2006 budget execution

Budget Execution 2006 - Total of current appropriations - (NDA) – title 1 (C1)													
Budget Line	Budget Line Description	Initial Credit (1)	Transfer (2)	VIP Com App (3)	Commitment Appropriation Transaction Amount (4) = (1)+(2)+(3)	Executed Commitment Amount (5)	% Committed related to Budget (6)	Not Used - To be Cancelled (4)-(5)	VIP Paym App (7)	Payment Appropriation Transaction Amount (8) = (1)+(7)	Executed Payment Amount (9)	% Payment related to Committed (10)	To Be Carry Forwarded (5)-(9)
1111	SALARIES-ALLOWANCES OFFICIALS-TEMPORARY	4.528.500,00	0,00	-91.547,70	4.436.952,30	4.436.710,87	99,99%	241,43	-91.547,70	4.436.952,30	4.436.710,87	100,00%	0,00
1112	FAMILY ALLOWANCES	530.000,00	0,00	-33.000,00	497.000,00	493.332,59	99,26%	3.667,41	-33.000,00	497.000,00	493.332,59	100,00%	0,00
1113	EXPATRIATION AND FOREIGN RESIDENCE ALLOWANCES	645.000,00	0,00	-29.000,00	616.000,00	614.487,16	99,75%	1.512,84	-29.000,00	616.000,00	614.487,16	100,00%	0,00
1114	FIXED ALLOWANCES	18.500,00	0,00	-6.000,00	12.500,00	12.109,39	96,88%	390,61	-6.000,00	12.500,00	12.109,39	100,00%	0,00
1115	BIRTH AND DEATH GRANTS FOR TEMPORY AND PERMANENT STAFF	660,00	0,00	600,00	1.260,00	991,55	78,69%	268,45	600,00	1.260,00	991,55	100,00%	0,00
1116	ANNUAL TRAVEL COSTS	160.000,00	0,00	-7.561,72	152.438,28	151.781,23	99,57%	657,05	-7.561,72	152.438,28	151.781,23	100,00%	0,00
1117	ALLOWANCES-EXPENS ON ENTERING AND LEAVING	170.000,00	0,00	4.483,86	174.483,86	163.525,09	93,72%	10.958,77	4.483,86	174.483,86	163.525,09	100,00%	0,00
	Total Article 111	6.052.660,00	0,00	-162.025,56	5.890.634,44	5.872.937,88	99,70%	17.696,56	-162.025,56	5.890.634,44	5.872.937,88	100,00%	0,00
1121	SALARIES AND ALLOWANCES FOR AUXILIARY STAFF	0,00	0,00	719,48	719,48	719,48	100,00%	0,00	719,48	719,48	719,48	100,00%	0,00
	Total Article 112	0,00	0,00	719,48	719,48	719,48	100,00%	0,00	719,48	719,48	719,48	100,00%	0,00
1131	SALARIES AND ALLOWANCES FOR LOCAL STAFF	0,00	0,00	144,36	144,36	144,36	100,00%	0,00	144,36	144,36	144,36	100,00%	0,00
	Total Article 113	0,00	0,00	144,36	144,36	144,36	100,00%	0,00	144,36	144,36	144,36	100,00%	0,00
1141	SALARIES AND ALLOWANCES FOR CONTRACTUAL AGENTS	575.000,00	-100.000,00	2.750,00	477.750,00	469.032,04	98,18%	8.717,96	2.750,00	477.750,00	469.032,04	100,00%	0,00
	Total Article 114	575.000,00	-100.000,00	2.750,00	477.750,00	469.032,04	98,18%	8.717,96	2.750,00	477.750,00	469.032,04	100,00%	0,00
1153	AGENCY STAFF	15.600,00	0,00	140.400,00	156.000,00	155.287,88	99,54%	712,12	140.400,00	156.000,00	83.946,67	54,06%	71.341,21
1154	STAGIAIRES	0,00	0,00	311,72	311,72	279,62	89,70%	32,10	311,72	311,72	279,62	100,00%	0,00
	Total Article 115	15.600,00	0,00	140.711,72	156.311,72	155.567,50	99,52%	744,22	140.711,72	156.311,72	84.226,29	54,14%	71.341,21
1161	INSURANCE AGAINST SICKNESS	150.000,00	0,00	1.900,00	151.900,00	151.178,13	99,52%	721,87	1.900,00	151.900,00	151.178,13	100,00%	0,00
1162	INSURANCE AGAINST ACCIDENTS- OCCUPATIONAL DISEASE	45.000,00	0,00	-6.600,00	38.400,00	38.222,85	99,54%	177,15	-6.600,00	38.400,00	38.222,85	100,00%	0,00
1163	UNEMPLOYMENT INSURANCE FOR TEMPORARY STAFF	50.000,00	0,00	1.400,00	51.400,00	51.100,01	99,42%	299,99	1.400,00	51.400,00	51.100,01	100,00%	0,00
	Total Article 116	245.000,00	0,00	-3.300,00	241.700,00	240.500,99	99,50%	1.199,01	-3.300,00	241.700,00	240.500,99	100,00%	0,00
1171	WEIGHTINGS	-370.000,00	0,00	0,00	-370.000,00	-368.043,26	99,47%	-1.956,74	0,00	-370.000,00	-368.043,26	100,00%	0,00
	Total Article 117	-370.000,00	0,00	0,00	-370.000,00	-368.043,26	99,47%	-1.956,74	0,00	-370.000,00	-368.043,26	100,00%	0,00
1181	RECRUITMENT	32.000,00	0,00	7.200,00	39.200,00	35.394,83	90,29%	3.805,17	7.200,00	39.200,00	27.415,76	77,46%	7.979,07
	Total Article 118	32.000,00	0,00	7.200,00	39.200,00	35.394,83	90,29%	3.805,17	7.200,00	39.200,00	27.415,76	77,46%	7.979,07
1191	TRAINING	50.000,00	0,00	13.800,00	63.800,00	62.136,47	97,39%	1.663,53	13.800,00	63.800,00	46.515,37	74,86%	15.621,10
	Total Article 119	50.000,00	0,00	13.800,00	63.800,00	62.136,47	97,39%	1.663,53	13.800,00	63.800,00	46.515,37	74,86%	15.621,10
	Total Chapter 11	6.600.260,00	-100.000,00	0,00	6.500.260,00	6.468.390,29	99,51%	31.869,71	0,00	6.500.260,00	6.373.448,91	98,53%	94.941,38
	Total Title 1	6.600.260,00	-100.000,00	0,00	6.500.260,00	6.468.390,29	99,51%	31.869,71	0,00	6.500.260,00	6.373.448,91	98,53%	94.941,38

Budget Execution 2006 - Total of current appropriations - (NDA) – title 2 (C1)													
Budget Line	Budget Line Description	Initial Credit (1)	Transfer (2)	VIP Com App (3)	Commitment Appropriation Transaction Amount (4) = (1)+(2)+(3)	Executed Commitment Amount (5)	% Committed related to Budget (6)	Not Used - To be Cancelled (4)-(5)	VIP Paym App (7)	Payment Appropriation Transaction Amount (8) = (1)+(7)	Executed Payment Amount (9)	% Payment related to Committed (10)	To Be Carry Forwarded (5)-(9)
2111	RENT	391.103,00	0,00	17.657,66	408.760,66	408.760,66	100,00%	0,00	17.657,66	408.760,66	408.760,66	100,00%	0,00
2112	WATER, GAS, ELECTRICITY AND HEATING	44.520,00	0,00	7.000,00	51.520,00	51.520,00	100,00%	0,00	7.000,00	51.520,00	49.863,90	96,79%	1.656,10
2113	CLEANING AND MAINTENANCE	94.605,00	12.000,00	15.000,00	121.605,00	115.660,80	95,11%	5.944,20	15.000,00	121.605,00	92.260,54	79,77%	23.400,26
2114	SECURITY AND SURVEILLANCE OF BUILDINGS	97.944,00	0,00	-29.657,66	68.286,34	66.911,90	97,99%	1.374,44	-29.657,66	68.286,34	53.791,34	80,39%	13.120,56
2117	OTHER EXPENDITURE ON BUILDINGS	26.800,00	18.000,00	-23.000,00	21.800,00	13.887,25	63,70%	7.912,75	-23.000,00	21.800,00	0,00	0,00%	13.887,25
	Total Article 211	654.972,00	30.000,00	-13.000,00	671.972,00	656.740,61	97,73%	15.231,39	-13.000,00	671.972,00	604.676,44	92,07%	52.064,17
2121	COMPUTER CENTRE OPERATIONS	453.700,00	0,00	0,00	453.700,00	430.462,04	94,88%	23.237,96	0,00	453.700,00	208.320,34	48,39%	222.141,70
	Total Article 212	453.700,00	0,00	0,00	453.700,00	430.462,04	94,88%	23.237,96	0,00	453.700,00	208.320,34	48,39%	222.141,70
2133	NEW PURCHASES OR REPLACEMENT OF FURNITURE	5.565,00	10.000,00	-10.000,00	5.565,00	3.040,47	54,64%	2.524,53	-10.000,00	5.565,00	690,67	22,72%	2.349,80
2136	MAINTENANCE USE REPAIR AND HIRE OF VEHICLES	11.130,00	30.000,00	0,00	41.130,00	28.077,82	68,27%	13.052,18	0,00	41.130,00	8.355,91	29,76%	19.721,91
2137	LIBRARY STOCKS PURCHASE OF BOOKS	21.200,00	0,00	-11.743,40	9.456,60	9.163,77	96,90%	292,83	-11.743,40	9.456,60	4.580,65	49,99%	4.583,12
2138	SUBSCRIPT TO NEWSPAPERS PERIODICAL NEWS AGENCIES	22.366,00	0,00	16.743,40	39.109,40	38.232,66	97,76%	876,74	16.743,40	39.109,40	13.311,47	34,82%	24.921,19
2139	STATIONERY AND OFFICE SUPPLIES	58.300,00	10.000,00	-5.000,00	63.300,00	50.911,11	80,43%	12.388,89	-5.000,00	63.300,00	34.983,85	68,72%	15.927,26
	Total Article 213	118.561,00	50.000,00	-10.000,00	158.561,00	129.425,83	81,63%	29.135,17	-10.000,00	158.561,00	61.922,55	47,84%	67.503,28
2141	BANK AND OTHER FINANCIAL CHARGES	31.800,00	0,00	-15.800,00	16.000,00	15.995,65	99,97%	4,35	-15.800,00	16.000,00	11.542,64	72,16%	4.453,01
2142	DAMAGES/LEGAL EXPENSES	0,00	0,00	15.500,00	15.500,00	15.500,00	100,00%	0,00	15.500,00	15.500,00	12.400,00	80,00%	3.100,00
2143	MISCELLANEOUS INSURANCES	16.695,00	0,00	0,00	16.695,00	14.244,08	85,32%	2.450,92	0,00	16.695,00	14.244,08	100,00%	0,00
2144	UNIFORMS AND WORKING CLOTHING	2.616,00	0,00	0,00	2.616,00	0,00	0,00%	2.616,00	0,00	2.616,00	0,00	0,00%	0,00
2145	MISCELLANEOUS EXPENDITURE ON MEETINGS	8.345,00	0,00	18.500,00	26.845,00	23.669,99	88,17%	3.175,01	18.500,00	26.845,00	22.214,61	93,85%	1.455,38
2147	POSTAL AND DELIVERY CHARGES	39.247,00	0,00	-5.000,00	34.247,00	25.500,00	74,46%	8.747,00	-5.000,00	34.247,00	14.373,50	56,37%	11.126,50
2148	TELEPHONE TELEGRAPH INTERNET TELEVISION	105.735,00	10.000,00	17.000,00	132.735,00	128.835,00	97,06%	3.900,00	17.000,00	132.735,00	101.386,33	78,69%	27.448,67
	Total Article 214	204.438,00	10.000,00	30.200,00	244.638,00	223.744,72	91,46%	20.893,28	30.200,00	244.638,00	176.161,16	78,73%	47.583,56
2151	RESTAURANTS AND CANTINES	14.575,00	0,00	7.300,00	21.875,00	17.318,78	79,17%	4.556,22	7.300,00	21.875,00	12.882,12	74,38%	4.436,66
2152	SOCIAL CONTACTS BETWEEN STAFF	18.550,00	10.000,00	0,00	28.550,00	23.362,14	81,83%	5.187,86	0,00	28.550,00	12.388,72	53,03%	10.973,42
2153	EARLY CHILDHOOD CENTRE AND OTHER "CRÈCHES"	5.444,00	0,00	-5.000,00	444,00	0,00	0,00%	444,00	-5.000,00	444,00	0,00	0,00%	0,00
2154	MEDICAL SERVICE	20.000,00	0,00	-9.500,00	10.500,00	1.065,30	10,15%	9.434,70	-9.500,00	10.500,00	321,06	30,14%	744,24
	Total Article 215	58.569,00	10.000,00	-7.200,00	61.369,00	41.746,22	68,02%	19.622,78	-7.200,00	61.369,00	25.591,90	61,30%	16.154,32
	Total Chapter 21	1.490.240,00	100.000,00	0,00	1.590.240,00	1.482.119,42	93,20%	108.120,58	0,00	1.590.240,00	1.076.672,39	72,64%	405.447,03
	Total Title 2	1.490.240,00	100.000,00	0,00	1.590.240,00	1.482.119,42	93,20%	108.120,58	0,00	1.590.240,00	1.076.672,39	72,64%	405.447,03
	Total Titles 1+2	8.090.500,00	0,00	0,00	8.090.500,00	7.950.509,71	98,27%	139.990,29	0,00	8.090.500,00	7.450.121,30	93,71%	500.388,41

Budget Execution 2006 - Total of current appropriations - (DA) Title 3 (C1)													
Budget Line	Budget Line Description	Initial Credit (1)	Transfer (2)	VIP Com App (3)	Commitment Appropriation Transaction Amount (4) = (1)+(2)+(3)	Executed Commitment Amount (5)	% Committed related to Budget (6)	Not Used - Commitment Level (4)-(5)	VIP Paym App (7)	Payment Appropriation Transaction Amount (8) = (1)+(7)	Executed Payment Amount (9)	% Payment related to Payment Appropriation (10)	Cancelled - Payment Appropriation (8)-(9)
3111	PUBLISHING	350.000,00	0,00	-113.088,66	236.911,34	236.911,34	100,00%	0,00	-62.000,00	288.000,00	277.716,35	96,43%	10.283,65
	Total Article 311	350.000,00	0,00	-113.088,66	236.911,34	236.911,34	100,00%	0,00	-62.000,00	288.000,00	277.716,35	96,43%	10.283,65
3121	TRANSLATION	500.000,00	0,00	125.152,95	625.152,95	625.152,95	100,00%	0,00	124.364,70	624.364,70	619.068,02	99,15%	5.296,68
	Total Article 312	500.000,00	0,00	125.152,95	625.152,95	625.152,95	100,00%	0,00	124.364,70	624.364,70	619.068,02	99,15%	5.296,68
3141	PROJECT RELATED ACTIVITIES TO BE HANDLED OUTSIDE	86.745,00	0,00	44.528,31	131.273,31	131.273,31	100,00%	0,00	66.430,00	153.175,00	87.490,24	57,12%	65.684,76
	Total Article 314	86.745,00	0,00	44.528,31	131.273,31	131.273,31	100,00%	0,00	66.430,00	153.175,00	87.490,24	57,12%	65.684,76
3151	REITOX NFP ACTIVITIES	2.625.000,00	0,00	-34.242,00	2.590.758,00	2.590.758,00	100,00%	0,00	-189.242,00	2.435.758,00	2.318.162,47	95,17%	117.595,53
	Total Article 315	2.625.000,00	0,00	-34.242,00	2.590.758,00	2.590.758,00	100,00%	0,00	-189.242,00	2.435.758,00	2.318.162,47	95,17%	117.595,53
3161	MISSIONS	215.952,00	0,00	112.300,00	328.252,00	308.303,68	93,92%	19.948,32	159.600,00	375.552,00	342.911,34	91,31%	32.640,66
	Total Article 316	215.952,00	0,00	112.300,00	328.252,00	308.303,68	93,92%	19.948,32	159.600,00	375.552,00	342.911,34	91,31%	32.640,66
3171	STATUTORY MEETINGS	400.000,00	0,00	-90.175,10	309.824,90	303.452,72	97,94%	6.372,18	-65.641,29	334.358,71	250.353,51	74,88%	84.005,20
	Total Article 317	400.000,00	0,00	-90.175,10	309.824,90	303.452,72	97,94%	6.372,18	-65.641,29	334.358,71	250.353,51	74,88%	84.005,20
3181	TECHNICAL MEETINGS	347.898,00	0,00	-48.788,09	299.109,91	281.586,37	94,14%	17.523,54	-37.824,00	310.074,00	263.251,86	84,90%	46.822,14
	Total Article 318	347.898,00	0,00	-48.788,09	299.109,91	281.586,37	94,14%	17.523,54	-37.824,00	310.074,00	263.251,86	84,90%	46.822,14
3191	REPRESENTATION EXPENSES	5.030,00	0,00	4.312,59	9.342,59	8.922,83	95,51%	419,76	4.312,59	9.342,59	4.231,53	45,29%	5.111,06
	Total Article 319	5.030,00	0,00	4.312,59	9.342,59	8.922,83	95,51%	419,76	4.312,59	9.342,59	4.231,53	45,29%	5.111,06
	Total Chapter 31	4.530.625,00	0,00	0,00	4.530.625,00	4.486.361,20	99,02%	44.263,80	0,00	4.530.625,00	4.163.185,32	91,89%	367.439,68
	Total Title 3	4.530.625,00	0,00	0,00	4.530.625,00	4.486.361,20	99,02%	44.263,80	0,00	4.530.625,00	4.163.185,32	91,89%	367.439,68
	GRAND TOTAL	12.621.125,00	0,00	0,00	12.621.125,00	12.436.870,91	98,54%	184.254,09	0,00	12.621.125,00	11.613.306,62	92,01%	

Budget Execution 2006 - Appropriations carried over - title 1 and 2 (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	15.453,74	15.453,74	0,00	15.453,74	15.453,74	0,00	100,00%
	Total Article 111	0,00	0,00	0,00	15.453,74	15.453,74	0,00	15.453,74	15.453,74	0,00	100,00%
1153	AGENCY STAFF	0,00	0,00	0,00	87.924,33	87.924,33	0,00	87.924,33	87.460,00	464,33	99,47%
	Total Article 115	0,00	0,00	0,00	87.924,33	87.924,33	0,00	87.924,33	87.460,00	464,33	99,47%
1181	RECRUITMENT	0,00	0,00	0,00	41.604,17	41.604,17	0,00	41.604,17	23.376,90	18.227,27	56,19%
	Total Article 118	0,00	0,00	0,00	41.604,17	41.604,17	0,00	41.604,17	23.376,90	18.227,27	56,19%
1191	TRAINING	0,00	0,00	0,00	8.698,61	8.698,61	0,00	8.698,61	7.596,41	1.102,20	87,33%
	Total Article 119	0,00	0,00	0,00	8.698,61	8.698,61	0,00	8.698,61	7.596,41	1.102,20	87,33%
	Total Chapter 11	0,00	0,00	0,00	153.680,85	153.680,85	0,00	153.680,85	133.887,05	19.793,80	87,12%
	Total Title 1	0,00	0,00	0,00	153.680,85	153.680,85	0,00	153.680,85	133.887,05	19.793,80	87,12%
Budget Line	Budget Line Description	Initial Credit (1)	Transfer (2)	VIP (3)	Commitment Appropriation Transaction Amount (4)	Executed Commitment Amount (5)	Not Used (4)-(5)	Payment Appropriation Transaction Amount (6)	Executed Payment Amount (7)	To Be Cancelled (4)-(7)	Year Implement (%)
2112	WATER, GAS, ELECTRICITY AND HEATING	0,00	0,00	0,00	2.563,49	2.123,52	439,97	2.563,49	2.123,52	439,97	100,00%
2113	CLEANING AND MAINTENANCE	0,00	0,00	0,00	36.440,52	31.869,02	4.571,50	36.440,52	25.998,02	10.442,50	81,58%
2114	SECURITY AND SURVEILLANCE OF BUILDINGS	0,00	0,00	0,00	13.351,53	13.026,98	324,55	13.351,53	13.026,98	324,55	100,00%
	Total Article 211	0,00	0,00	0,00	52.355,54	47.019,52	5.336,02	52.355,54	41.148,52	11.207,02	87,51%
2121	COMPUTER CENTRE OPERATIONS	0,00	0,00	0,00	508.625,15	505.578,09	3.047,06	508.625,15	505.136,28	3.488,87	99,31%
	Total Article 212	0,00	0,00	0,00	508.625,15	505.578,09	3.047,06	508.625,15	505.136,28	3.488,87	99,91%
2133	NEW PURCHASES OR REPLACEMENT OF FURNITURE	0,00	0,00	0,00	1.309,73	1.309,73	0,00	1.309,73	1.309,73	0,00	100,00%
2136	MAINTENANCE USE REPAIR AND HIRE OF VEHICLES	0,00	0,00	0,00	1.983,81	1.983,81	0,00	1.983,81	1.376,51	607,30	69,39%
2137	LIBRARY STOCKS PURCHASE OF BOOKS	0,00	0,00	0,00	555,30	555,30	0,00	555,30	328,84	226,46	59,22%
2138	SUBSCRIPT TO NEWSPAPERS PERIODICAL NEWS AGENCIES	0,00	0,00	0,00	18.628,08	18.628,08	0,00	18.628,08	18.622,29	5,79	99,97%
2139	STATIONERY AND OFFICE SUPPLIES	0,00	0,00	0,00	18.470,13	18.470,13	0,00	18.470,13	13.523,20	4.946,93	73,22%
	Total Article 213	0,00	0,00	0,00	40.947,05	40.947,05	0,00	40.947,05	35.160,57	5.786,48	85,87%
2141	BANK AND OTHER FINANCIAL CHARGES	0,00	0,00	0,00	1.648,52	1.648,52	0,00	1.648,52	0,00	1.648,52	0%
2144	UNIFORMS AND WORKING CLOTHING	0,00	0,00	0,00	2.027,08	2.027,08	0,00	2.027,08	2.027,08	0,00	100%
2145	MISCELLANEOUS EXPENDITURE ON MEETINGS	0,00	0,00	0,00	1.727,30	1.727,30	0,00	1.727,30	591,60	1.135,70	34,25%
2147	POSTAL AND DELIVERY CHARGES	0,00	0,00	0,00	15.826,77	15.826,77	0,00	15.826,77	5.888,81	9.937,96	37,21%
2148	TELEPHONE TELEGRAPH INTERNET TELEVISION	0,00	0,00	0,00	19.471,09	19.399,25	71,84	19.471,09	16.235,98	3.235,11	83,69%
	Total Article 214	0,00	0,00	0,00	40.700,76	40.628,92	71,84	40.700,76	24.743,47	15.957,29	60,90%
2151	RESTAURANTS AND CANTINES	0,00	0,00	0,00	1.265,16	824,55	440,61	1.265,16	824,55	440,61	100,00%
2152	SOCIAL CONTACTS BETWEEN STAFF	0,00	0,00	0,00	4.238,89	4.238,89	0,00	4.238,89	3.309,26	929,63	78,07%
2154	MEDICAL SERVICE	0,00	0,00	0,00	1.876,81	1.876,81	0,00	1.876,81	340,69	1.536,12	18,15%
	Total Article 215	0,00	0,00	0,00	7.380,86	6.940,25	440,61	7.380,86	4.474,50	2.906,36	64,47%
	Total Chapter 21	0,00	0,00	0,00	650.009,36	641.113,83	8.895,53	650.009,36	610.663,34	39.346,02	95,25%
	Total Title 2	0,00	0,00	0,00	650.009,36	641.113,83	8.895,53	650.009,36	610.663,34	39.346,02	95,25%
	Total Title 1+ 2	0,00	0,00	0,00	803.690,21	794.794,68	10.195,53	803.690,21	744.550,39	59.139,82	93,68%

**EMCDDA 2006 Final Account as signed off by the EMCDDA Accountant and adopted by the EMCDDA Director on 15/06/07.
Appendix: Report on budgetary and financial management.**

Budget Execution PHARE3													
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 Automatically Carry Forwarded (5)-(7)	To Be Re-Inscribed (4)-(5)	2007 Total Credits
1111	SALARIES-ALLOWANCES OFFICIALS-TEMPORARY	1.1.2 Administrative/support staff 45%	25,000.00	0.00	0.00	25,000.00	25,000.00	0.00	25,000.00	16,666.67	8,333.33	0.00	8,333.33
1112	FAMILY ALLOWANCES	1.1.2 Administrative/support staff 45%	5,000.00	0.00	0.00	5,000.00	5,000.00	0.00	5,000.00	3,333.33	1,666.67	0.00	1,666.67
1113	EXPATRIATION AND FOREIGN RESIDENCE ALLOWANCES	1.1.2 Administrative/support staff 45%	1,000.00	0.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0.00	1,000.00	0.00	1,000.00
1114	FIXED ALLOWANCES	1.1.2 Administrative/support staff 45%	1,200.00	0.00	0.00	1,200.00	1,200.00	0.00	1,200.00	800.00	400.00	0.00	400.00
	Total Article 111		32,200.00	0.00	0.00	32,200.00	32,200.00	0.00	32,200.00	20,800.00	11,400.00	0.00	11,400.00
1161	INSURANCE AGAINST SICKNESS	1.1.2 Administrative/support staff 45%	1,000.00	0.00	0.00	1,000.00	1,000.00	0.00	1,000.00	666.67	333.33	0.00	333.33
1162	INSURANCE AGAINST ACCIDENTS-OCCUPATIONAL DISEASE	1.1.2 Administrative/support staff 45%	500.00	0.00	0.00	500.00	500.00	0.00	500.00	188.94	311.06	0.00	311.06
1163	UNEMPLOYMENT INSURANCE FOR TEMPORARY STAFF	1.1.2 Administrative/support staff 45%	500.00	0.00	0.00	500.00	500.00	0.00	500.00	246.62	253.38	0.00	253.38
	Total Article 116		2,000.00	0.00	0.00	2,000.00	2,000.00	0.00	2,000.00	1,102.23	897.77	0.00	897.77
	Total Chapter 11		34,200.00	0.00	0.00	34,200.00	34,200.00	0.00	34,200.00	21,902.23	12,297.77	0.00	12,297.77
	Total Title 1		34,200.00	0.00	0.00	34,200.00	34,200.00	0.00	34,200.00	21,902.23	12,297.77	0.00	12,297.77
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 Automatically Carry Forwarded (5)-(7)	To Be Re-Inscribed (4)-(5)	2007 Total Credits
2121	COMPUTER CENTRE OPERATIONS	3.2 Electronic Office Equipment	4,000.00	0.00	0.00	4,000.00	2,000.00	2,000.00	4,000.00	0.00	2,000.00	2,000.00	4,000.00
	Total Article 212		4,000.00	0.00	0.00	4,000.00	2,000.00	2,000.00	4,000.00	0.00	2,000.00	2,000.00	4,000.00
2141	BANK AND OTHER FINANCIAL CHARGES	5.6 Bank and other Financial Charges	2,400.00	0.00	0.00	2,400.00	1,000.00	1,400.00	2,400.00	326.96	673.04	1,400.00	2,073.04
	Total Article 214		2,400.00	0.00	0.00	2,400.00	1,000.00	1,400.00	2,400.00	326.96	673.04	1,400.00	2,073.04
	Total Chapter 21		6,400.00	0.00	0.00	6,400.00	3,000.00	3,400.00	6,400.00	326.96	2,673.04	3,400.00	6,073.04
	Total Title 2		6,400.00	0.00	0.00	6,400.00	3,000.00	3,400.00	6,400.00	326.96	2,673.04	3,400.00	6,073.04
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 Automatically Carry Forwarded (5)-(7)	To Be Re-Inscribed (4)-(5)	2007 Total Credits
3111	PUBLISHING	5.1 Publications	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00	0.00	10,000.00	10,000.00
		5.5 Translations	70,000.00	0.00	0.00	70,000.00	70,000.00	0.00	70,000.00	70,000.00	0.00	0.00	0.00
	Total Article 311		80,000.00	0.00	0.00	80,000.00	70,000.00	10,000.00	80,000.00	70,000.00	0.00	10,000.00	10,000.00
3141	PROJECT RELATED ACTIVITIES TO BE HANDLED OUTSIDE	5.2 Project related National Activities	57,200.00	0.00	-2,800.00	50,329.00	23,373.00	26,956.00	50,329.00	18,123.00	5,250.00	26,956.00	32,206.00
		5.3 Auditing Costs	10,000.00	0.00	-5,200.00	4,800.00	4,800.00	0.00	4,800.00	0.00	4,800.00	0.00	4,800.00
	Total Article 314		67,200.00	0.00	-8,000.00	55,129.00	28,173.00	26,956.00	55,129.00	18,123.00	10,050.00	26,956.00	37,006.00
3161	MISSIONS	1.3.1 Per Diem abroad EMCDDA Staff	12,000.00	0.00	3,000.00	8,414.93	5,414.93	3,000.00	8,414.93	2,207.73	3,207.20	3,000.00	6,207.20
		2.1 A International Travel EMCDDA Staff	12,000.00	0.00	5,000.00	11,278.27	6,278.27	5,000.00	11,278.27	3,772.58	2,505.69	5,000.00	7,505.69
	Total Article 316		24,000.00	0.00	8,000.00	19,693.20	11,693.20	8,000.00	19,693.20	5,980.31	5,712.89	8,000.00	13,712.89
3181	TECHNICAL MEETINGS	1.2.1 Short Term Experts	16,800.00	0.00	0.00	16,800.00	16,800.00	0.00	16,800.00	11,725.00	5,075.00	0.00	5,075.00
		1.3.2 Per Diem Local Staff	14,400.00	0.00	0.00	14,400.00	14,400.00	0.00	14,400.00	9,924.03	4,475.97	0.00	4,475.97
		1.3.3 Per Diem Experts	12,000.00	0.00	0.00	12,000.00	12,000.00	0.00	12,000.00	5,333.04	6,666.96	0.00	6,666.96
		2.1.B International Travel NFP Staff and National Experts	40,000.00	0.00	0.00	40,000.00	40,000.00	0.00	40,000.00	27,825.84	12,174.16	0.00	12,174.16
		5.7 Technical Meetings	5,000.00	0.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.00	5,000.00	0.00	5,000.00
	Total Article 318		88,200.00	0.00	0.00	88,200.00	88,200.00	0.00	88,200.00	54,807.91	33,392.09	0.00	33,392.09
	Total Chapter 31		259,400.00	0.00	0.00	243,022.20	198,066.20	44,956.00	243,022.20	148,911.22	49,154.98	44,956.00	94,110.98
	Total Title 3		259,400.00	0.00	0.00	243,022.20	198,066.20	44,956.00	243,022.20	148,911.22	49,154.98	44,956.00	94,110.98
	GRAND TOTAL		300,000.00	0.00	0.00	283,622.20	235,266.20	48,356.00	283,622.20	171,140.41	64,125.79	48,356.00	112,481.79

EMCDDA 2006 Final Account as signed off by the EMCDDA Accountant and adopted by the EMCDDA Director on 15/06/07.
Appendix: Report on budgetary and financial management.

Budget Execution 2006 - PHARE4

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 Automatically Carry Forwarded (5)-(7)	To Be Re-Inscribed (4)-(5)	2007 Total Credits
1141	SALARIES-ALLOWANCES CONTRACT AGENTS 1.1.2 Administrative/support staff	30,000.00	0.00	0.00	30,000.00	30,000.00	0.00	30,000.00	0.00	30,000.00	0.00	30,000.00
	Total Article 111	30,000.00	0.00	0.00	30,000.00	30,000.00	0.00	30,000.00	0.00	30,000.00	0.00	30,000.00
	Total Chapter 11	30,000.00	0.00	0.00	30,000.00	30,000.00	0.00	30,000.00	0.00	30,000.00	0.00	30,000.00
	Total Title 1	30,000.00	0.00	0.00	30,000.00	30,000.00	0.00	30,000.00	0.00	30,000.00	0.00	30,000.00
2121	COMPUTER CENTRE OPERATIONS 3.2 Electronic Office Equipment	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00	0.00	10,000.00	10,000.00
	Total Article 212	10,000.00	0.00	0.00	10,000.00	0.00	10,000.00	10,000.00	0.00	0.00	10,000.00	10,000.00
2141	BANK AND OTHER FINANCIAL CHARGES 5.6 Bank and other Financial Charges	4,000.00	0.00	0.00	4,000.00	4,000.00	0.00	4,000.00	22.00	3,978.00	0.00	3,978.00
	Total Article 214	4,000.00	0.00	0.00	4,000.00	4,000.00	0.00	4,000.00	22.00	3,978.00	0.00	3,978.00
	Total Chapter 21	14,000.00	0.00	0.00	14,000.00	4,000.00	10,000.00	14,000.00	22.00	3,978.00	10,000.00	13,978.00
	Total Title 2	14,000.00	0.00	0.00	14,000.00	4,000.00	10,000.00	14,000.00	22.00	3,978.00	10,000.00	13,978.00
3111	PUBLISHING 5.1 Publications 5.5 Translations	20,000.00 70,000.00	0.00 0.00	0.00 0.00	20,000.00 70,000.00	0.00 0.00	20,000.00 70,000.00	20,000.00 70,000.00	0.00 0.00	0.00 0.00	20,000.00 70,000.00	20,000.00 70,000.00
	Total Article 311	90,000.00	0.00	0.00	90,000.00	0.00	90,000.00	90,000.00	0.00	0.00	90,000.00	90,000.00
3141	PROJECT RELATED ACTIVITIES TO BE HANDLED OUTSIDE 5.2 Project related National Activities 5.3 Auditing Costs	70,000.00 20,000.00	0.00 0.00	0.00 0.00	70,000.00 20,000.00	0.00 9,600.00	70,000.00 10,400.00	70,000.00 20,000.00	0.00 0.00	0.00 9,600.00	70,000.00 10,400.00	70,000.00 20,000.00
	Total Article 314	90,000.00	0.00	0.00	90,000.00	9,600.00	80,400.00	90,000.00	0.00	9,600.00	80,400.00	90,000.00
3161	MISSIONS 2.1.A International Travel EMCDDA Staff 1.3.1 Per Diem abroad EMCDDA Staff	24,000.00 24,000.00	0.00 0.00	0.00 0.00	24,000.00 24,000.00	18,000.00 18,000.00	6,000.00 6,000.00	24,000.00 24,000.00	5,325.95 2,453.55	12,674.05 15,546.45	6,000.00 6,000.00	18,674.05 21,546.45
	Total Article 316	48,000.00	0.00	0.00	48,000.00	36,000.00	12,000.00	48,000.00	7,779.50	28,220.50	12,000.00	40,220.50
3181	TECHNICAL MEETINGS 1.2.1 Short Term Experts 1.3.2 Per Diem Local Staff 1.3.3 Per Diem Experts 2.1.B International Travel NFP Staff and National Experts 5.7 Technical Meetings	70,000.00 16,800.00 40,000.00 64,000.00 17,200.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	70,000.00 16,800.00 40,000.00 64,000.00 17,200.00	46,000.00 12,000.00 29,840.00 46,491.00 10,000.00	24,000.00 4,800.00 10,160.00 17,509.00 7,200.00	70,000.00 16,800.00 40,000.00 64,000.00 17,200.00	11,900.00 1,866.04 560.00 5,880.64 0.00	34,100.00 10,133.96 29,280.00 40,610.36 10,000.00	24,000.00 4,800.00 10,160.00 17,509.00 7,200.00	58,100.00 14,933.96 39,440.00 58,119.36 17,200.00
	Total Article 318	208,000.00	0.00	0.00	208,000.00	144,331.00	63,669.00	208,000.00	20,206.68	124,124.32	63,669.00	187,793.32
	Total Chapter 31	436,000.00	0.00	0.00	436,000.00	189,931.00	246,069.00	436,000.00	27,986.18	161,944.82	246,069.00	408,013.82
	Total Title 3	436,000.00	0.00	0.00	436,000.00	189,931.00	246,069.00	436,000.00	27,986.18	161,944.82	246,069.00	408,013.82
5	RESERVE	20,000.00			20,000.00		20,000.00					20,000.00
	Total Title 5	20,000.00	0.00	0.00	20,000.00	0.00	20,000.00	20,000.00	0.00	0.00	20,000.00	20,000.00
	GRAND TOTAL	500,000.00	0.00	0.00	500,000.00	223,931.00	276,069.00	500,000.00	28,008.18	195,922.82	276,069.00	471,991.82

Budget Execution 2006 - R0 EMC												
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 automatically carried forward (5)-(7)	To Be Re-Inscribed (4)-(5)	2007 Total Credits (5)-(7) + (4)-(5)
1111	SALARIES-ALLOWANCES OFFICIALS-TEMPORARY	626	0	0	17.292,67	0	17.292,67	17.292,67	0	0	17.292,67	17.292,67
1112	FAMILY ALLOWANCES	0	0	0	3.333,33	0	3.333,33	3.333,33	0	0	3.333,33	3.333,33
1114	FIXED ALLOWANCES	0	0	0	800	0	800	800	0	0	800,00	800,00
1117	ALLOWANCES-EXPENS ON ENTERING AND LEAVING	500	0	0	500	0	500	500	0	0	500,00	500,00
	Total Article 111	1.126,00	0	0	21.926,00	0	21.926,00	21.926,00	0	0	21.926,00	21.926,00
1121	SALARIES AND ALLOWANCES FOR AUXILIARY STAFF	4.644,06	0	0	4.644,06	0	4.644,06	4.644,06	0	0	4.644,06	4.644,06
	Total Article 112	4.644,06	0	0	4.644,06	0	4.644,06	4.644,06	0	0	4.644,06	4.644,06
1141	SALARIES AND ALLOWANCES FOR CONTRACTUAL AGENTS	663,24	0	0	663,24	0	663,24	663,24	0	0	663,24	663,24
	Total Article 114	663,24	0	0	663,24	0	663,24	663,24	0	0	663,24	663,24
1161	INSURANCE AGAINST SICKNESS	0	0	0	666,67	0	666,67	666,67	0	0	666,67	666,67
1162	INSURANCE AGAINST ACCIDENTS-OCCUPATIONAL DISEASE	0	0	0	188,94	0	188,94	188,94	0	0	188,94	188,94
1163	UNEMPLOYMENT INSURANCE FOR TEMPORARY STAFF	0	0	0	246,62	0	246,62	246,62	0	0	246,62	246,62
	Total Article 116	0	0	0	1.102,23	0	1.102,23	1.102,23	0	0	1.102,23	1.102,23
	Total Chapter 11	6.433,30	0	0	28.335,53	0	28.335,53	28.335,53	0	0	28.335,53	28.335,53
	Total Title 1	6.433,30	0	0	28.335,53	0	28.335,53	28.335,53	0	0	28.335,53	28.335,53
Budget Line	Budget Line Description	Initial Credit	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 automatically carried forward (5)-(7)	To Be Re-Inscribed (4)-(5)	2007 Total Credits (5)-(7) + (4)-(5)
2111	RENT	21.460,63	0	0	21.460,63	0	21.460,63	21.460,63	0	0	21.460,63	21.460,63
2112	WATER, GAS, ELECTRICITY AND HEATING	648,83	0	0	648,83	0	648,83	648,83	0	0	648,83	648,83
	Total Article 211	22.109,46	0	0	22.109,46	0	22.109,46	22.109,46	0	0	22.109,46	22.109,46
2148	TELEPHONE TELEGRAPH INTERNET TELEVISION	2.206,60	0	0	2.206,60	0	2.206,60	2.206,60	0	0	2.206,60	2.206,60
	Total Article 214	2.206,60	0	0	2.206,60	0	2.206,60	2.206,60	0	0	2.206,60	2.206,60
2152	SOCIAL CONTACTS BETWEEN STAFF	70	0	0	70	0	70	70	0	0	70,00	70,00
	Total Article 215	70	0	0	70	0	70	70	0	0	70,00	70,00
	Total Chapter 21	24.386,06	0	0	24.386,06	0	24.386,06	24.386,06	0	0	24.386,06	24.386,06
	Total Title 2	24.386,06	0	0	24.386,06	0	24.386,06	24.386,06	0	0	24.386,06	24.386,06
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 automatically carried forward (5)-(7)	To Be Re-Inscribed (4)-(5)	2007 Total Credits (5)-(7) + (4)-(5)
3111	PUBLISHING	11.662,28	0	0	11.662,28	0	11.662,28	11.662,28	0	0	11.662,28	11.662,28
3111	PUBLISHING	0	0	0	70.000,00	37.322,43	32.677,57	70.000,00	0	37.322,43	32.677,57	70.000,00
	Total Article 311	11.662,28	0	0	81.662,28	37.322,43	44.339,85	81.662,28	0	37.322,43	44.339,85	81.662,28
3151	REITOX NFP ACTIVITIES	1.056,86	0	0	1.056,86	0	1.056,86	1.056,86	0	0	1.056,86	1.056,86
	Total Article 315	1.056,86	0	0	1.056,86	0	1.056,86	1.056,86	0	0	1.056,86	1.056,86
3161	MISSIONS	8.780,41	0	0	8.780,41	0	8.780,41	8.780,41	0	0	8.780,41	8.780,41
	Total Article 316	8.780,41	0	0	8.780,41	0	8.780,41	8.780,41	0	0	8.780,41	8.780,41
	Total Chapter 31	21.499,55	0	0	91.499,55	37.322,43	54.177,12	91.499,55	0	37.322,43	54.177,12	91.499,55
	Total Title 3	21.499,55	0	0	91.499,55	37.322,43	54.177,12	91.499,55	0	37.322,43	54.177,12	91.499,55
	GRAND TOTAL	52.318,91	0	0	144.221,14	37.322,43	106.898,71	144.221,14	0	37.322,43	106.898,71	144.221,14

III. Conclusion

The execution rate stands at 98,54% for commitment appropriations and 93,38% for payment appropriations against commitment and 92,01% for payment against final budget .

The analysis of the global budget execution for the financial year in question shows commitments fully in line with estimates, and significantly higher than in 2005 (+2,71) and payments higher than in the previous year (+4,79).

The rise in commitments and payments reflects the improvement in budget implementation procedures at the EMCDDA and, in particular, in the planning and monitoring of work programme activities.

The Centre continued to modernise its management tools and methods (accounting systems, training, decentralised management) during the year.

The financial year 2006 was a year of transition for the EMCDDA concerning the implementation of the new accounting principles in force since 1 January 2005.

The EMCDDA used the SI2 Agencies system for its budget accounting management and the BOB software system for its general ledger.

The CSS (Common Support Service) implemented a series of new functions in the SI2 system which has allowed the EMCDDA to obtain the information required for the year-end closure, in order to facilitate the closing of the balance sheet in accordance with the new accounting standard.

A key difficulty lies in the fact that this new information, in the absence of a completely compatible link with the new accounting principles between the SI2 and the BOB systems, required the manual input of accounting reclassification operations on the basis of the information extracted from SI2 via the Business Objects reporting software.

The EMCDDA confirmed its interest in purchasing the new ABAC-SAP R/3 system with a view to its preparation and future production as from the year 2008 in accordance with recent EC planning.