



European Monitoring Centre
for Drugs and Drug Addiction

EMCDDA FINAL ANNUAL ACCOUNTS

FINANCIAL YEAR 2009

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Preamble

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

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

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

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

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

The general accounts allow for the preparation of financial statements, as they show all charges and income for the financial year and are designed to establish the financial position in the form of a balance sheet on 31 December 2009.

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

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

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

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

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

EMCDDA 2009 ACCOUNTS

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A. Financial statements of the EMCDDA

A.1. Balance sheet: Assets

| | 31.12.2009 | 31.12.2008 | Variation |
|--|--------------|--------------|-------------|
| ASSETS | | | |
| A. NON CURRENT ASSETS | | | |
| Intangible fixed assets | 301.868,74 | 466.440,54 | -164.571,80 |
| Tangible fixed assets | 2.625.036,07 | 2.687.672,01 | -62.635,94 |
| Land and buildings | 2.267.516,80 | 2.359.006,33 | -91.489,53 |
| Plant and equipment | 32.766,36 | 14.630,62 | 18.135,74 |
| Computer hardware | 198.221,29 | 295.235,38 | -97.014,09 |
| Furniture and vehicles | 126.531,62 | 18.799,68 | 107.731,94 |
| 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 |
| LT pre-financing with consolidated EU entities | 0,00 | 0,00 | 0,00 |
| Long-term receivables | 0,00 | 0,00 | 0,00 |
| Long-term receivables | 0,00 | 0,00 | 0,00 |
| LT receivables with consolidated EU entities | 0,00 | 0,00 | 0,00 |
| TOTAL NON CURRENT ASSETS | 2.926.904,81 | 3.154.112,55 | -227.207,74 |
| 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 |
| ST pre-financing with consolidated EU entities | 0,00 | 0,00 | 0,00 |
| Short-term receivables | 655.360,74 | 955.612,98 | -300.252,24 |
| Current receivables | 558.238,93 | 849.563,70 | -291.324,77 |
| Long term receivables falling due within a year | | | 0,00 |
| Sundry receivables | 0,00 | 0,00 | 0,00 |
| Other | 97.121,81 | 106.049,28 | -8.927,47 |
| Accrued income | | | 0,00 |
| Deferred charges | 27.661,76 | 35.773,33 | -8.111,57 |
| Deferrals and Accruals with consolidated EU entities | 69.460,05 | 70.275,95 | -815,90 |
| Short-term receivables with consolidated EU entities | 0,00 | 0,00 | 0,00 |
| Short-term Investments | 0,00 | 0,00 | 0,00 |
| Cash and cash equivalents | 1.255.148,58 | 1.635.537,86 | -380.389,28 |
| TOTAL CURRENT ASSETS | 1.910.509,32 | 2.591.150,84 | -680.641,52 |
| TOTAL | 4.837.414,13 | 5.745.263,39 | -907.849,26 |

A.1.(continued) Balance sheet: Liabilities

| | 31.12.2009 | 31.12.2008 | Variation |
|---|---------------------|---------------------|--------------------|
| LIABILITIES | | | |
| A. CAPITAL | 2.923.169,36 | 3.259.134,41 | -335.965,05 |
| Reserves | 0,00 | 0,00 | 0,00 |
| Accumulated surplus/deficit | 3.259.134,41 | 2.782.804,39 | 476.330,02 |
| Economic result of the year - profit+/loss- | -335.965,05 | 476.330,02 | -812.295,07 |
| | | | 0,00 |
| B. Minority interest | | | 0,00 |
| | | | 0,00 |
| C. NON CURRENT LIABILITIES | 70.000,00 | 0,00 | 70.000,00 |
| Employee benefits | 0,00 | 0,00 | 0,00 |
| Provisions for risks and charges | 70.000,00 | 0,00 | 70.000,00 |
| 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 EU entities | 0,00 | 0,00 | 0,00 |
| Pre-financing received from consolidated EU entities | 0,00 | 0,00 | 0,00 |
| Other LT liabilities from consolidated EU entities | 0,00 | 0,00 | 0,00 |
| TOTAL A+B+C | 2.993.169,36 | 3.259.134,41 | -265.965,05 |
| | | | 0,00 |
| D. CURRENT LIABILITIES | 1.844.244,77 | 2.486.128,98 | -641.884,21 |
| Provisions for risks and charges | 0,00 | 0,00 | 0,00 |
| 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 | 1.844.244,77 | 2.486.128,98 | -641.884,21 |
| Current payables | 31.874,46 | 453.690,44 | -421.815,98 |
| Long-term liabilities falling due within the year | 0,00 | 0,00 | 0,00 |
| Sundry payables | 0,00 | 0,00 | 0,00 |
| Other | 1.550.390,18 | 1.545.705,05 | 4.685,13 |
| Accrued charges | 1.533.953,29 | 1.545.241,05 | -11.287,76 |
| Deferred income | 16.436,89 | 464,00 | 15.972,89 |
| Deferrals and accruals with consolidated EU entities | 0,00 | | 0,00 |
| Accounts payable with consolidated EU entities | 261.980,13 | 486.733,49 | -224.753,36 |
| Pre-financing received from consolidated EU entities | 227.166,13 | 379.142,18 | -151.976,05 |
| Other accounts payable against consolidated EU entities | 34.814,00 | 107.591,31 | -72.777,31 |
| TOTAL D. CURRENT LIABILITIES | 1.844.244,77 | 2.486.128,98 | -641.884,21 |
| | | | 0,00 |
| TOTAL | 4.837.414,13 | 5.745.263,39 | -907.849,26 |

A.2. Economic outturn account

| | 2009 | 2008 | Variation |
|--|-----------------------|-----------------------|----------------------|
| Funds transferred from the Commission to other Institutions | 0,00 | 0,00 | 0,00 |
| Contributions of EFTA countries belonging to the EEA | 360.358,11 | 461.414,00 | -101.055,89 |
| Recovery of expenses | 6.757,60 | 0,00 | 6.757,60 |
| Revenues from administrative operations | 526.789,08 | 0,00 | 526.789,08 |
| Other operating revenue | 14.941.017,87 | 14.309.611,00 | 631.406,87 |
| TOTAL OPERATING REVENUE | 15.834.922,66 | 14.771.025,00 | 1.063.897,66 |
| Administrative expenses | -10.738.372,13 | -9.747.469,80 | -990.902,33 |
| All Staff expenses | -8.487.911,01 | -7.805.018,11 | -682.892,90 |
| Fixed asset related expenses | -449.685,20 | -456.929,01 | 7.243,81 |
| Other administrative expenses | -1.800.775,92 | -1.485.522,68 | -315.253,24 |
| Operational expenses | -5.430.022,69 | -4.535.190,89 | -894.831,80 |
| Other operational expenses | -5.430.022,69 | -4.535.190,89 | -894.831,80 |
| TOTAL OPERATING EXPENSES | -16.168.394,82 | -14.282.660,69 | -1.885.734,13 |
| SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES | -333.472,16 | 488.364,31 | -821.836,47 |
| Financial revenues | 0,00 | 0,00 | 0,00 |
| Financial expenses | -2.492,89 | -12.034,29 | 9.541,40 |
| Movement in pensions (- expense, + revenue) using the equity method | | | 0,00 |
| SURPLUS/ (DEFICIT) FROM NON OPERATING ACTIVITIES | -2.492,89 | -12.034,29 | 9.541,40 |
| SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES | -335.965,05 | 476.330,02 | -812.295,07 |
| Minority interest | | | 0,00 |
| Extraordinary gains (+) | | | 0,00 |
| Extraordinary losses (-) | | | 0,00 |
| SURPLUS/(DEFICIT) FROM EXTRAORDINARY ITEMS | 0,00 | 0,00 | 0,00 |
| ECONOMIC RESULT OF THE YEAR | -335.965,05 | 476.330,02 | -812.295,07 |

A.3. Cash-Flow Table (Indirect Method)

| | 2009 | 2008 |
|--|---------------------|---------------------|
| Cash Flows from ordinary activities | | |
| Surplus/(deficit) from ordinary activities | -335.965,05 | 476.330,02 |
| Operating activities | | |
| <u>Adjustments</u> | | |
| Amortization (intangible fixed assets) + | 196.502,93 | 191.306,37 |
| Depreciation (tangible fixed assets) + | 253.182,27 | 265.622,64 |
| Increase/(decrease) in Provisions for risks and liabilities | 70.000,00 | 0,00 |
| Increase/(decrease) in Value reduction for doubtful debts | 0,00 | 0,00 |
| (Increase)/decrease in Stock | 0,00 | 0,00 |
| (Increase)/decrease in Long term Pre-financing | 0,00 | 0,00 |
| (Increase)/decrease in Short term Pre-financing | 0,00 | 0,00 |
| (Increase)/decrease in Long term Receivables | 0,00 | 0,00 |
| (Increase)/decrease in Short term Receivables | 300.252,24 | -399.381,35 |
| (Increase)/decrease in Receivables related to consolidated EU entities | 0,00 | 0,00 |
| Increase/(decrease) in Other Long term liabilities | 0,00 | 0,00 |
| Increase/(decrease) in Accounts payable | -417.130,85 | -207.127,52 |
| Increase/(decrease) in Liabilities related to consolidated EU entities | -224.753,36 | -78.067,93 |
| (Gains)/losses on sale of Property, plant and equipment | | 0,17 |
| Net cash Flow from operating activities | -157.911,82 | 248.682,40 |
| Cash Flows from investing activities | | |
| Increase of tangible and intangible fixed assets (-) | -222.477,46 | -459.559,62 |
| Proceeds from tangible and intangible fixed assets (+) | | |
| Net cash flow from investing activities | -222.477,46 | -459.559,62 |
| Cash flow from CECA specific transactions | | |
| (Increase)/decrease in Other Investments (281000) | 0,00 | 0,00 |
| (Increase)/decrease in Long term Loans (290000) | 0,00 | 0,00 |
| (Increase)/decrease in Short term Investments (501000) | 0,00 | 0,00 |
| Increase/(decrease) in Long term Financial Liabilities (170000) | 0,00 | 0,00 |
| Increase/(decrease) in Short term Financial Liabilities (430000) | 0,00 | 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 | -380.389,28 | -210.877,22 |
| Cash and cash equivalents at the beginning of the period | 1.635.537,86 | 1.846.415,08 |
| Cash and cash equivalents at the end of the period | 1.255.148,58 | 1.635.537,86 |

A.4. Annexes to the balance sheet

Assets

1. Intangible and tangible fixed assets

The value for intangible fixed assets purchased during 2009 was: EUR 31 931,13.

The value for tangible fixed assets purchased during 2009 was: EUR 109 005,65 + 81 540,68 (donation).

Total value purchased in 2009 for all fixed assets was: EUR 140 936,78 + 81 540,68 (donation).

The total amount of depreciation for fixed assets at the year-end was: EUR 449 685,20.

The new total of non-current assets at 31 December 2009 was: EUR 2 926 904,81.

An amount of EUR 257 491 of tangible low-value assets is also related to the donation but it was registered as expenses (fully depreciated in the first year) against revenue due to the fact that the unit values are all under EUR 420 (mandatory threshold).

The total value of this donation amounted to EUR **339 031,68**.

The furniture provided by the Lisbon Port Authority, at the request of the Portuguese Government, was valued by the EMCDDA at its market value.

Intangible fixed assets

| 2009 | | Computer Software | Total |
|---|-----|--------------------|--------------------|
| Gross carrying amounts 01.01.2009 | + | 960.236,97 | 960.236,97 |
| Additions | + | 31.931,13 | 31.931,13 |
| Disposals | - | -21.946,17 | -21.946,17 |
| Transfer between headings | +/- | 0,00 | 0,00 |
| Other changes (2) | +/- | 0,00 | 0,00 |
| Gross carrying amounts 31.12.2009 | | 970.221,93 | 970.221,93 |
| Accumulated amortization and impairment 01.01.2009 | - | -493.796,43 | -493.796,43 |
| Amortization | - | -196.502,93 | -196.502,93 |
| Write-back of amortization | + | | 0,00 |
| Disposals | + | 21.946,17 | 21.946,17 |
| Impairment (2) | - | | 0,00 |
| Write-back of impairment | + | | 0,00 |
| Transfer between headings | +/- | 0,00 | 0,00 |
| Other changes (2) | +/- | | 0,00 |
| Accumulated amortization and impairment 31.12.2009 | | -668.353,19 | -668.353,19 |
| Net carrying amounts 31.12.2009 | | 301.868,74 | 301.868,74 |

Tangible fixed assets

| 2009 | | Land | Buildings | Plant and Equipment | Computer hardware | Furniture and vehicles | Total |
|--|-----|--------------|---------------|---------------------|-------------------|------------------------|---------------|
| Gross carrying amounts 01.01.2009 | + | 1.275.000,00 | 2.287.237,93 | 113.394,80 | 1.165.217,77 | 116.066,86 | 4.956.917,36 |
| Additions | + | | | 23.988,00 | 38.783,65 | 127.774,68 | 190.546,33 |
| Disposals | - | | | -19.008,49 | -161.598,11 | -26.887,16 | -207.493,76 |
| Transfer between headings | +/- | | | | | | 0,00 |
| Other changes (1) | +/- | | | | | | 0,00 |
| Gross carrying amounts 31.12.2009 | | 1.275.000,00 | 2.287.237,93 | 118.374,31 | 1.042.403,31 | 216.954,38 | 4.939.969,93 |
| | | | | | | | 0,00 |
| Accumulated amortization and impairment 01.01.2009 | - | | -1.203.231,60 | -98.764,18 | -869.982,39 | -97.267,18 | -2.269.245,35 |
| Depreciation | - | | -91.489,53 | -5.852,26 | -135.797,74 | -20.042,74 | -253.182,27 |
| Write-back of depreciation | + | | | | | | 0,00 |
| Disposals | + | | | 19.008,49 | 161.598,11 | 26.887,16 | 207.493,76 |
| Impairment (1) | - | | | | | | 0,00 |
| Write-back of impairment | + | | | | | | 0,00 |
| Transfer between headings | +/- | | | | | | 0,00 |
| Other changes (1) | +/- | | | | | | 0,00 |
| Accumulated amortization and impairment 31.12.2009 | | 0,00 | -1.294.721,13 | -85.607,95 | -844.182,02 | -90.422,76 | -2.314.933,86 |
| Net carrying amounts 31.12.2009 | | 1.275.000,00 | 992.516,80 | 32.766,36 | 198.221,29 | 126.531,62 | 2.625.036,07 |

Current and sundry receivables

| Current receivables | 31.12.2009 | | | 31.12.2008 | | |
|---------------------------|-------------|--------------------------|------------|-------------|--------------------------|------------|
| | Gross Total | Amounts written down (-) | Net Value | Gross Total | Amounts written down (-) | Net Value |
| Receivables from | | | | | | |
| Customers | 382.555,43 | | 382.555,43 | 449.782,31 | | 449.782,31 |
| Member States | 107.710,51 | | 107.710,51 | 57.081,88 | | 57.081,88 |
| EFTA | | | 0,00 | | | 0,00 |
| Third States | | | 0,00 | | | 0,00 |
| Other current receivables | 67.972,99 | | 67.972,99 | 342.699,51 | | 342.699,51 |
| Total | 558.238,93 | 0,00 | 558.238,93 | 849.563,70 | 0,00 | 849.563,70 |

The total amount of current receivables at 31.12.2009 was: EUR 558 238,93.

The amount in 'Customers': EUR 382 555,43 corresponds to all amounts still open as receivables (i.e. the total of recovery orders already established but not yet cashed). (minus EUR 67 226,88 against 2008).

EUR 362 000 of this amount is related to amending budgets 2008 and 2009, booked as short-term receivables with consolidated entities against accrued revenue, and will be paid in 2010 by the European Commission.

The amount of EUR 107 710,51 in 'Member States' corresponds to the total amount paid as VAT but not yet claimed from the Portuguese authorities (plus EUR 50 628,63 against 2008).

The amount of other current receivables at 31.12.2009 was EUR 67 972,99. (minus EUR 274 726,52 against 2008).

An amount of EUR 27 661,76 corresponds to the deferred charges. (minus EUR 8111,57 against 2008).

Total amount of EUR 69 460,05 corresponds to the accrued income with consolidated EC entities (EC).

Cash and cash equivalents:

The total of EUR 1 255 148,58 can be detailed as follows:

- + EUR 1 220 151,50 for the total of all bank current accounts at 31 December 2009;
- + EUR 34 997,08 is the total of the Imprest account.

Liabilities

Statement of changes in capital

| Capital | Accumulated Surplus / Deficit | Economic result of the year | Capital (total) |
|--|-------------------------------|-----------------------------|---------------------|
| Balance as of 31 December 2008 | 2.782.804,39 | 476.330,02 | 3.259.134,41 |
| Changes in accounting policies 1) | | | 0,00 |
| Balance as of 1 January 2009 (if restated) | 2.782.804,39 | 476.330,02 | 3.259.134,41 |
| Other 2) | | | 0,00 |
| Fair value movements | | | 0,00 |
| Movement in Guarantee Fund reserve | | | 0,00 |
| Allocation of the Economic Result of Previous Year | 476.330,02 | -476.330,02 | 0,00 |
| Amounts credited to Member States | | | 0,00 |
| Economic result of the year | | -335.965,05 | -335.965,05 |
| Balance as of 31 December 2009 | 3.259.134,41 | -335.965,05 | 2.923.169,36 |

The economic result of the year after having applied all corrections in compliance with the rules of accrual accounting, was: EUR -335 965,05 (see 'A.2 Economic outturn account': page 6).

The 2009 Economic outturn account had a negative result of EUR -335 965, 05 (minus EUR 812 295,07 against 2008) explained by the difference between an increase of EUR 1 063 897,96 of operating revenue and an increase of EUR -1 885 734,13 of operating expenses and a decrease of EUR 9 541,40 of financial expenses (see 'A.2 Economic outturn account': page 6).

The new total of non-current liabilities at 31 December 2009 is EUR 2 923 169,36.

Current and sundry payables

| Current payables | 31.12.2009 | 31.12.2008 |
|------------------------|------------------|-------------------|
| Vendors | 423.034,80 | 51.346,84 |
| Member States | 96,95 | |
| EFTA | | |
| Third States | | |
| Other current payables | -391.257,29 | 402.343,60 |
| Total | 31.874,46 | 453.690,44 |

The total of current payables in 2009 was: 31 874,46 €.

The amount in 'Vendors' of EUR 423 034,80 + EUR 96,95 corresponds to amounts of all registered invoices received at the year end but not yet paid.

The amount of EUR – 391 257,29 corresponds expenditure with entities (EUR 9 612,58); social costs with EC to be regularised in 2010 (EUR 472,97 + 944,61); liaison account (EUR 7 196,33); miscellaneous income to be regularised (EUR 2 717,37); a transfer in progress account open (EUR 46,94); and a suspense account of (EUR – 1197,61) to be regularised in 2010. salary accounting regularisation to be done in 2010 (EUR -194,92); invoices received but not yet paid in 2009 (EUR -410 855,56).

Deferrals and accruals

The amount of EUR 1 533 953,29 corresponds to the accrued charges confirmed by each deputy authorising officer concerning all 2009 deliverables from the carry-over amount for a total of EUR 2 373 195,07 and EUR 146 954,08 concerning the untaken holidays at 31.12.2009.

B. Report on the implementation of the EMCDDA budget

Budget outturn account for the financial year 2009

| | | 2009 | 2008 |
|---|-----|----------------------|----------------------|
| REVENUE | | | |
| Commission subsidy (for the operating budget -Titles 1,2 and 3 - of the agency) | + | 14.150.000,00 | 13.919.600,00 |
| Phare funds from Commission | + | | 149.400,00 |
| Other contributions and funding received via the Commission | + | 450.810,00 | 494.190,00 |
| Other donors | + | 376.795,00 | 461.414,00 |
| Fee income | + | | |
| Other revenue | + | 205.798,31 | |
| | | 15.183.403,31 | 15.024.604,00 |
| EXPENDITURE | | | |
| <i>Title I: Staff</i> | | | |
| Payments | - | 8.413.498,37 | 7.826.805,95 |
| Appropriations carried over | - | 59.408,05 | 57.648,49 |
| <i>Title II: Administrative Expenses</i> | | | |
| Payments | - | 976.986,47 | 1.086.963,62 |
| Appropriations carried over | - | 345.408,94 | 901.006,93 |
| <i>Title III: Operating Expenditure</i> | | | |
| Payments | - | 5.261.522,49 | 4.869.955,76 |
| Appropriations carried over | - | 371.141,68 | 601.515,28 |
| | | 15.427.966,00 | 15.343.896,03 |
| | | -244.562,69 | -319.292,03 |
| Cancellation of unused payment appropriations carried over from previous year | + | 136.601,01 | 87.685,39 |
| Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue | + | 626.438,16 | 400.484,50 |
| Exchange differences for the year (gain +/-loss -) | +/- | 779,15 | 2.798,93 |
| ADJUSTEMENTS : PHARE 4 CANCEL-NORWAY GRANT 2009+ ASSIGNED REVENUE (INTERNAL+EXTERNAL) | | -292.089,50 | 59.170,59 |
| | | 227.166,13 | 230.847,38 |
| Balance year N-1 | +/- | 230.847,38 | |
| Positive balance from year N-1 reimbursed in year N to the Commission | - | -230.847,38 | |
| Result used for determining amounts in general accounting | | 227.166,13 | 230.847,38 |
| Commission subsidy - agency registers accrued revenue and | | 13.922.833,87 | |
| Pre-financing remaining open to be reimbursed by agency to Commission | | 227.166,13 | |
| Not included in the budget outturn: | | | |
| Interest generated by 31/12/09 on the Commission subsidy funds and to be reimbursed to the Commission (liability) | + | 30.643,36 | 108.053,68 |

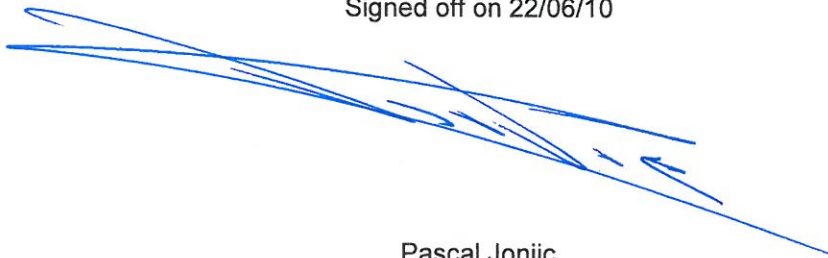
The annual accounts of the EMCDDA for the year 2009 have been prepared in accordance with the Financial Regulation applicable to the general budget of the European Communities and the accounting rules adopted by the European Commission's Accounting Officer, as are to be applied by all institutions and 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 and article 43 of the EMCDDA's 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.

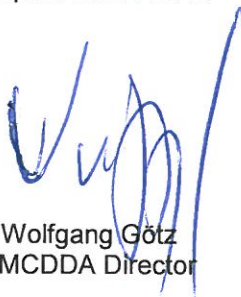
I hereby certify that based on this information, and on such checks as I deemed necessary to sign off the accounts, I have a reasonable assurance that the accounts present a true and fair view of the financial situation of the EMCDDA in all relevant aspects.

Signed off on 22/06/10



Pascal Jonjic
EMCDDA Accounting Officer

Adopted on 22/06/10



Wolfgang Götz
EMCDDA Director

APPENDIX to the EMCDDA 2009 Accounts

Report on budgetary and financial management for the financial year 2009.

I. Introduction

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

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

I.2. Budgetary principles

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

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

I.3. Management information systems

The budget accounting system was provided by the new ABAC-SAP, which became fully operational during 2009.

The various budget and financial reports are produced using the new Data warehouse.

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

I.4. Nomenclature of appropriations

The nomenclature of appropriations is as follows:

- C1: Current appropriations
- C2: Non automatic carried-over appropriations
- C8: Automatic carried-over appropriations
- RO: Assigned revenue — external and internal

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

The following measures were taken in 2009 by the EMCDDA in order to improve its management and internal control systems, giving follow-up to the observations and recommendations expressed by the European Court of Auditors and the EU Budget Authority within the framework of the discharge given for the 2008 financial exercise, as well as resulting from the audits of the EMCDDA's internal control system carried out by the IAS of the European Commission.

Following the audit carried out in 2005 and followed up in 2007 by the IAS of the Commission the following measures relating to three recommendations still open were taken:

- A new EMCDDA staff appraisal system was implemented including adequate information and guidance to reporting officers and jobholders.
- The promotion exercise was carried out and finalised in accordance with the provisions laid down in the Management Board decisions on staff promotion and reclassification.
- The 2010 work programme lists the main potential risks that may be posed to the Agency's activities and identifies the mitigating measures that have been or would be implemented should those risks occur.

Following the audit carried out by the IAS of the Commission in 2008 to check the preparedness for the move to be carried out in 2009 the following measures were taken:

- the quality control of the new location;
- precautions against damages emerging from flooding;
- business continuity plan;
- ICT procurement and purchasing;
- budgetary cover and supplementary budgets;
- investment in equipment;
- document handling;
- proper planning of the move and protection of assets.

In June 2009, the IAS of the Commission conducted an audit of the Reitox grant management system. The main recommendations issued by the IAS were readily implemented to the maximum extent possible during the final quarter of 2009:

- financial planning;
- evaluation of grant applications;
- model grant agreements;
- suspension of payment times (in case of pending issues);
- quality assessment procedures.

Further action will be taken in early 2010 at the time of signature of the grant agreements, which will formalise the modifications to the contracts suggested by the IAS.

Furthermore in 2009 some positive results were achieved in the management of the general ledger accounts:

- monthly reconciliation with reports from the Data warehouse and SAP BCS for the whole EMCDDA budget;
- regular controls on HB accounts through the reporting tools (DWU and SAP);
- development of a VAT reconciliation new report from the Data warehouse in order to match all amounts of VAT requested to the Portuguese Authorities;
- new ageing balance for the management and follow-up of the Recovery orders;
- creation of a new Income structure for 2010, directly related to presentation in the Official Journal.

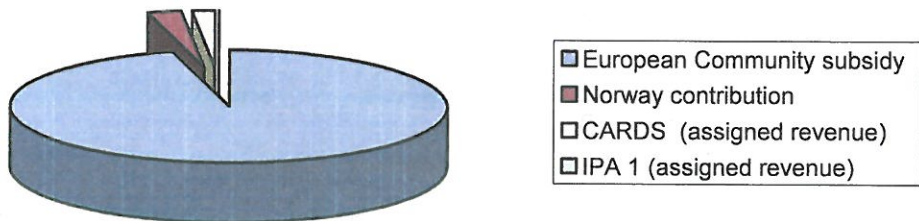
II. Implementation of the budget

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

II.1. Revenue

| | 2009 – Revenue entered in the budget | 2009 – Actual revenue |
|----------------------------|--------------------------------------|-----------------------|
| European Community subsidy | 14.337.000,00 | 14.150.000,00 |
| Other fundings: | | |
| Norway contribution | 376.795,00 | 376.795,00 |
| CARDS (assigned revenue) | | 225.810,00 |
| IPA 1 (assigned revenue) | | |
| IPA 2 (assigned revenue) | | 225.000,00 |
| Total | 14.713.795,00 | 14.977.605,00 |

2009 – Actual revenue



II.2. Expenditure

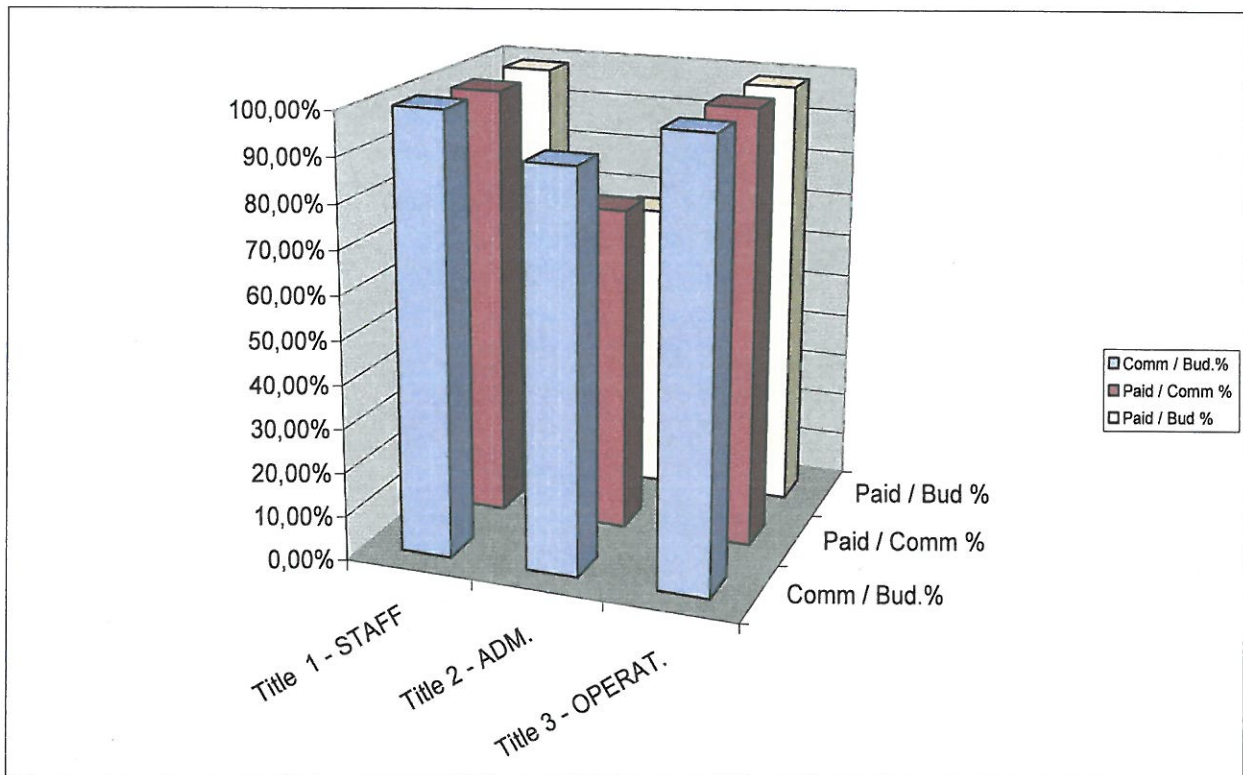
II.2.1. Overall analysis of expenditure concerning appropriations from the 2009 budget (C1)

The various measures adopted in 2009 to improve the planning and execution of the EMCDDA's annual work programme and budget had a decisive effect on overall improvement of the execution rate of commitments and payment appropriations.

The execution rate stands at 98,85 % (+2,46 against 2008) for commitment appropriations, 96,51 % for payment appropriations against commitment (+1,73 against 2008) and 95,40 % for payment against the final budget (+4,04 against 2008).

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

| | 2009 | | | | | | 2008 | | | 2009 vs 2008 | | |
|-------------------|----------------------|----------------------|----------------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------|-------------|-------------|
| | 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 | 8.477.950,00 | 8.477.615,60 | 8.357.048,18 | 100,00% | 98,58% | 98,57% | 99,98% | 99,46% | 99,44% | 0,02 | -0,88 | -0,87 |
| Title 2 - ADM. | 1.450.078,00 | 1.309.883,81 | 970.868,92 | 90,33% | 74,12% | 66,95% | 76,53% | 70,55% | 53,99% | 13,80 | 3,57 | 12,96 |
| Title 3 - OPERAT. | 4.785.767,00 | 4.757.385,37 | 4.709.773,41 | 99,41% | 99,00% | 98,41% | 98,89% | 94,89% | 93,84% | 0,52 | 4,11 | 4,57 |
| Total | 14.713.795,00 | 14.544.884,78 | 14.037.690,51 | 98,85% | 96,51% | 95,40% | 96,39% | 94,78% | 91,36% | 2,46 | 1,73 | 4,04 |



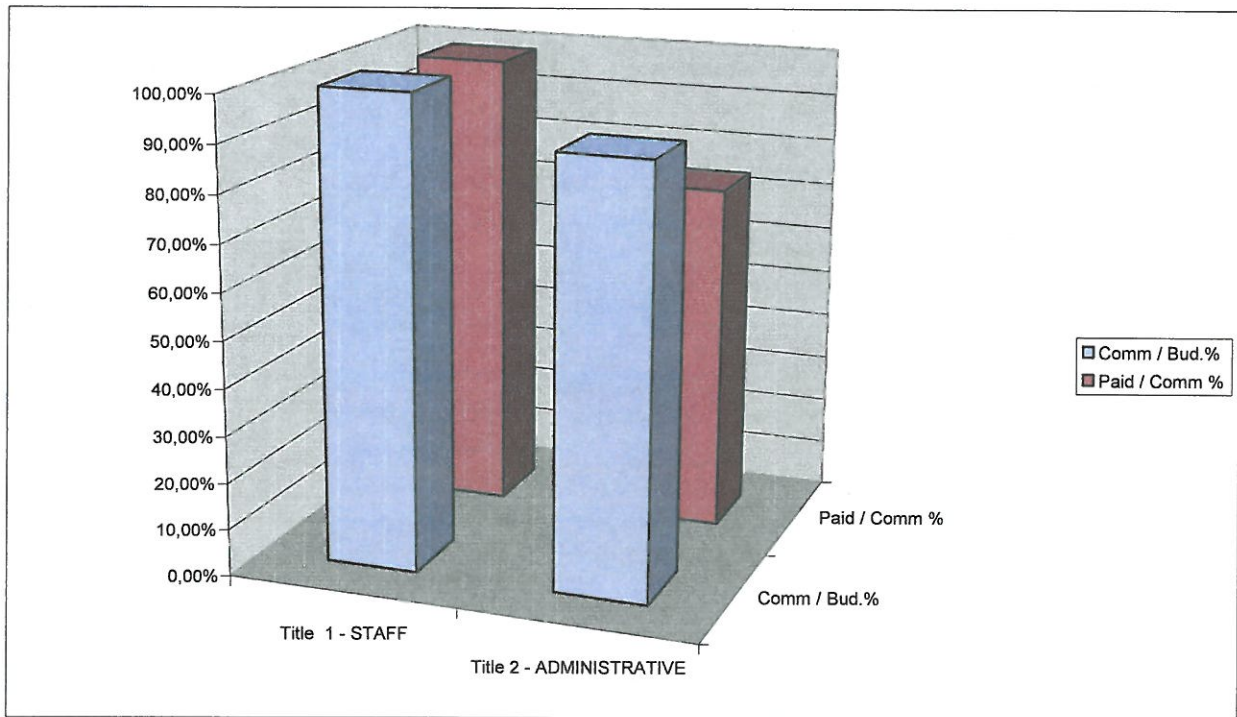
II.2.2. Non-differentiated appropriations (NDA), titles 1 and 2 (C1)

Analysis of the data relating to the budget execution of titles 1 and 2 (non-differentiated appropriations) shows an increase compared with the 2008 execution rate, in terms of commitments (+3,38) and an increase for payments (+0,58).

Execution rate stands at 98,58 % for commitment appropriations and at 95,30 % for payment appropriations, against 95,20% and 94,72% for 2008.

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

| | 2009 | | | | | 2008 | | 2009 vs 2008 | |
|--------------------------|------------------|------------------|------------------|---------------|---------------|---------------|---------------|--------------|-------------|
| | Final budget | Committed | Paid | Comm / Bud. % | Paid / Comm % | Comm / Bud. % | Paid / Comm % | Comm / Bud. | Paid / Comm |
| Title 1 - STAFF | 8.477.950,00 | 8.477.615,60 | 8.357.048,18 | 100,00% | 98,58% | 99,98% | 99,46% | 0,02 | -0,88 |
| Title 2 - ADMINISTRATIVE | 1.450.078,00 | 1.309.883,81 | 970.868,92 | 90,33% | 74,12% | 76,53% | 70,55% | 13,80 | 3,57 |
| Total | 9.928.028 | 9.787.499 | 9.327.917 | 98,58% | 95,30% | 95,20% | 94,72% | 3,38 | 0,58 |



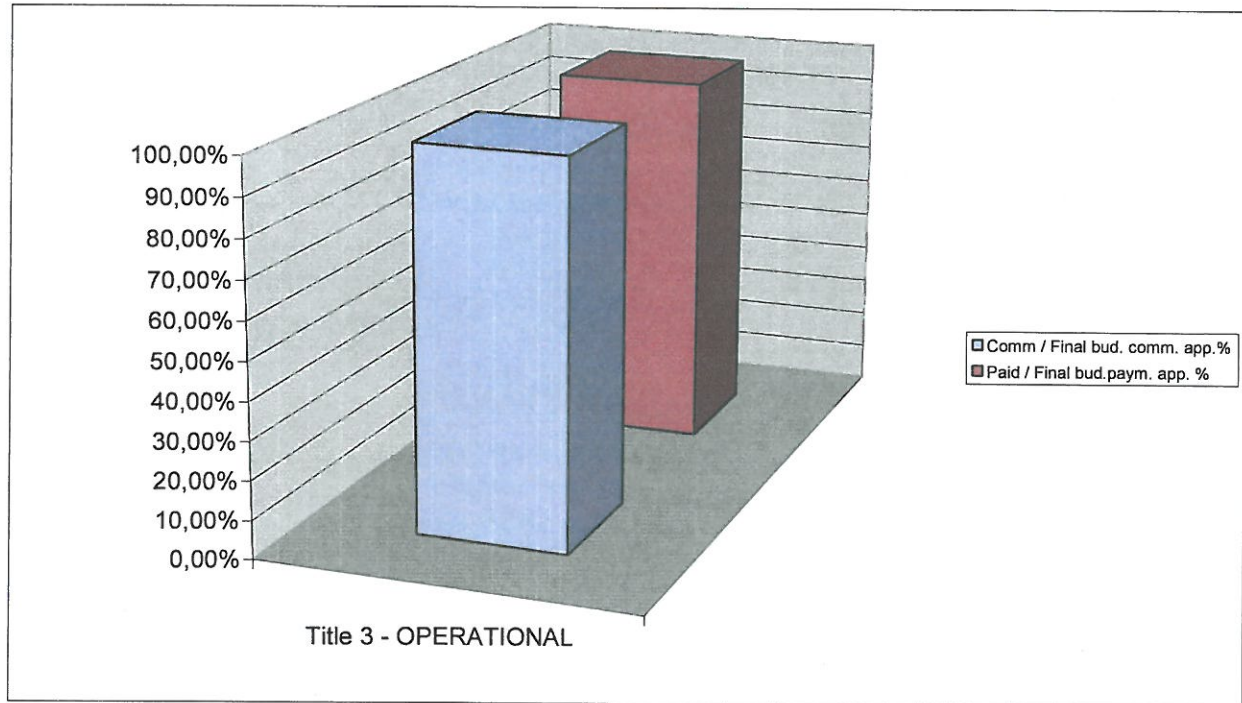
II.2.3. Differentiated appropriations (DA), title 3 (C1)

Analysis of the execution of title 3 of the 2009 budget shows a clear increase of execution rate in the use of payment appropriations (+4,57) compared with 2008 and an increase on the committed-on-final-budget appropriation of (+0,52).

The execution rate stands at 99,41% for commitment appropriations, and the execution rate of payments against the payment appropriations stands at 98.41%.

Total of current appropriations (DA), title 3 (C1)

| | 2009 | | | | | | 2008 | | 2009 vs 2008 | |
|-----------------------|--|---------------------|--------------------------------|---------------------------------------|---------------------|--------------------------------|--------------------------------|--------------------------------|------------------------------|------------------------------|
| | Final budget - Commitment appropriations | Committed | Comm / Final bud. comm. app. % | Final budget - Payment appropriations | Paid | Paid / Final bud. paym. app. % | Comm / Final bud. comm. app. % | Paid / Final bud. paym. app. % | Comm / Final bud. comm. app. | Paid / Final bud. paym. app. |
| Title 3 - OPERATIONAL | 4.785.767,00 | 4.757.385,37 | 99,41% | 4.785.767,00 | 4.709.773,41 | 98,41% | 98,89% | 93,84% | 0,52 | 4,57 |
| Total | 4.785.767,00 | 4.757.385,37 | 99,41% | 4.785.767,00 | 4.709.773,41 | 98,41% | 98,89% | 93,84% | 0,52 | 4,57 |



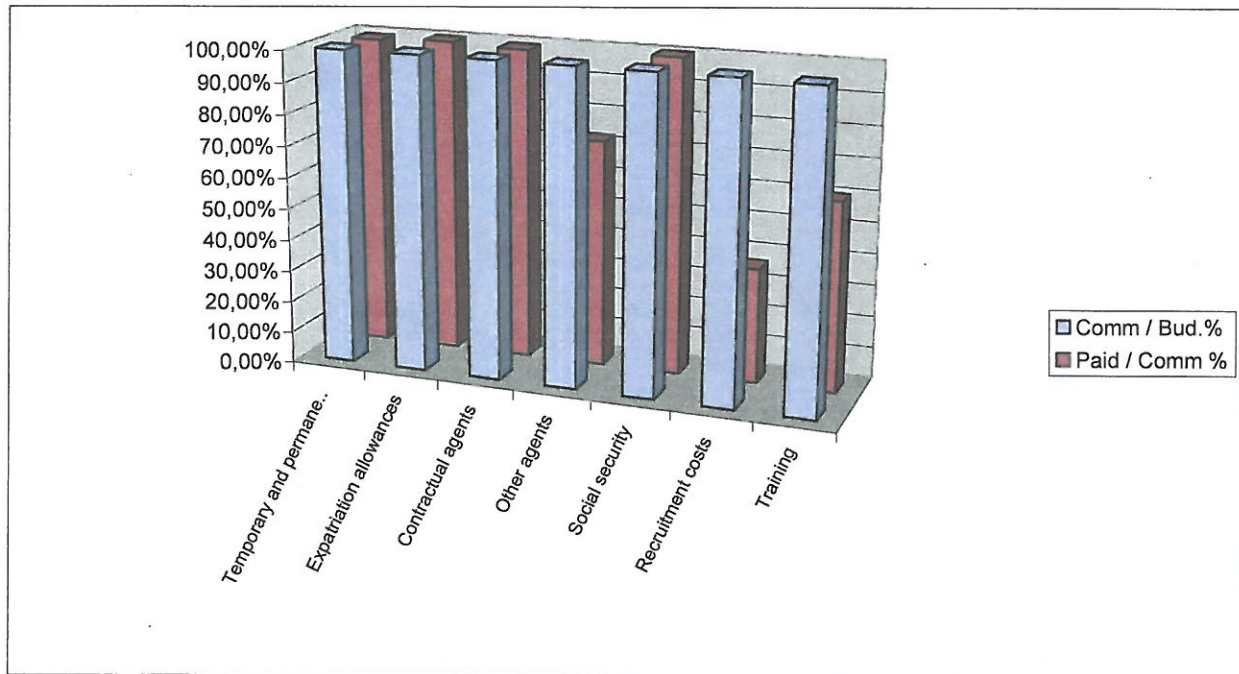
II.3. Analysis by type of expenditure (C1 appropriations)

II.3.1. Title 1 — expenditure related to staff working with the EMCDDA

100,00 % of the available budget appropriations have been committed. The execution rate of payments against the committed appropriations stands at 98,58 %.

Analysis of the budget execution of title 1 of the 2009 budget shows a small decrease compared to the execution rate of 2009 appropriations, both for commitments (-0,02) and payments (-0,64) directly related to the negative impact of the weightings coefficient from July 2009 until December 2009.

| | | 2009 | | | | |
|----------------------|-------------------------------|---------------------|---------------------|---------------------|----------------|---------------|
| | | Final budget | Committed | Paid | Comm / Bud. % | Paid / Comm % |
| 111 | Temporary and permanent staff | 7.184.356,12 | 7.184.356,12 | 7.124.481,70 | 100,00% | 99,17% |
| 113 | Expatriation allowances | 801,06 | 801,06 | 801,06 | 100,00% | 100,00% |
| 114 | Contractual agents | 873.073,91 | 873.073,91 | 865.419,49 | 100,00% | 99,12% |
| 115 | Other agents | 21.203,37 | 21.189,82 | 15.286,63 | 99,94% | 72,14% |
| 116 | Social security | 294.223,31 | 294.223,31 | 294.146,77 | 100,00% | 99,97% |
| 118 | Recruitment costs | 22.926,25 | 22.926,25 | 8.351,38 | 100,00% | 36,43% |
| 119 | Training | 81.365,98 | 81.045,13 | 48.561,15 | 99,61% | 59,92% |
| TOTAL TITLE 1 | | 8.477.950,00 | 8.477.615,60 | 8.357.048,18 | 100,00% | 98,58% |

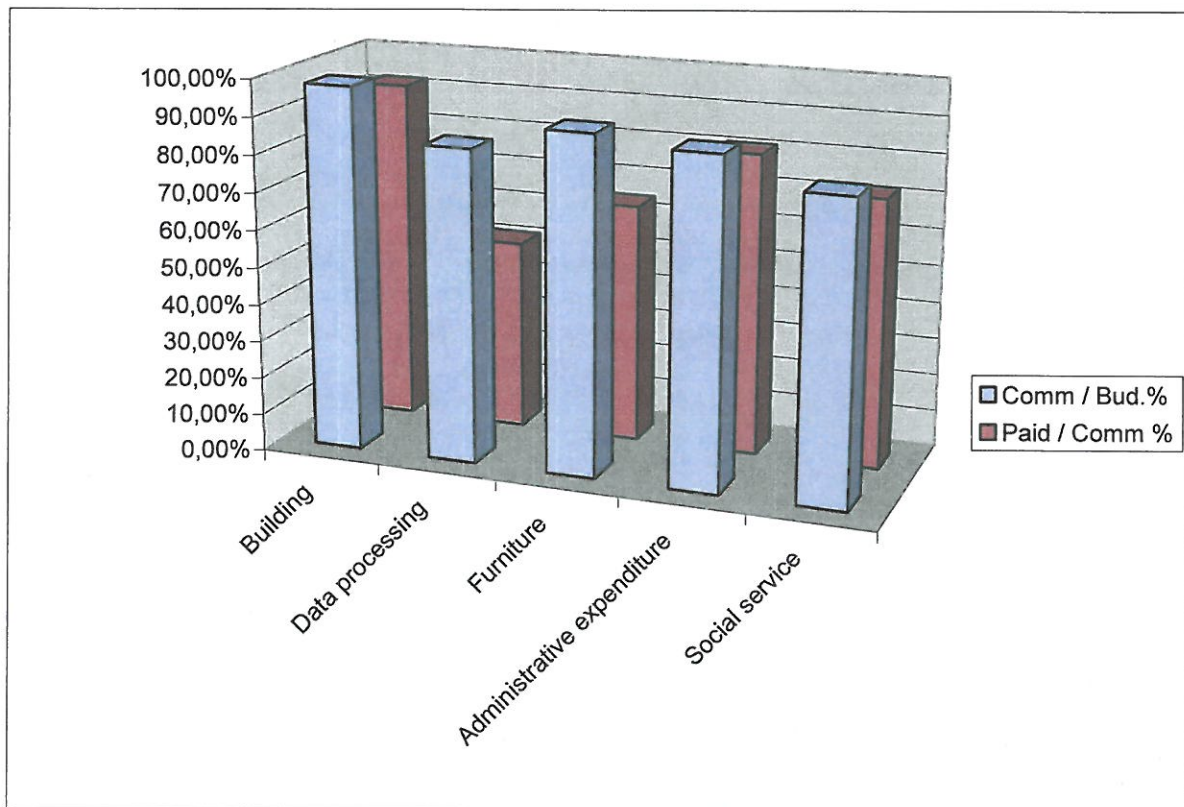


II.3.2. Title 2 — expenditure relating to support activities

The ratio committed/budget has improved and at the end of 2009 was 90,33 %, which represents a significant increase (+13,8) against 2008 execution.

The ratio paid/committed was 74,42 % at the end of 2009, which represents an increase of 3,87 and for payment against the final budget an increase of 12,96 against 2008.

| | | 2009 | | | | |
|----------------------|----------------------------|---------------------|---------------------|-------------------|---------------|---------------|
| | | Final budget | Committed | Paid | Comm / Bud. % | Paid / Comm % |
| 211 | Building | 590.504,09 | 576.899,62 | 530.876,85 | 97,70% | 92,02% |
| 212 | Data processing | 513.459,00 | 430.464,15 | 219.938,09 | 83,84% | 51,09% |
| 213 | Furniture | 111.600,00 | 100.907,03 | 64.836,56 | 90,42% | 64,25% |
| 214 | Administrative expenditure | 179.911,97 | 157.908,14 | 127.736,46 | 87,77% | 80,89% |
| 215 | Social service | 54.602,94 | 43.704,87 | 31.480,96 | 80,04% | 72,03% |
| TOTAL TITLE 2 | | 1.450.078,00 | 1.309.883,81 | 974.868,92 | 90,33% | 74,42% |



II.3.3. Title 3 — expenditure relating to projects and operational activities

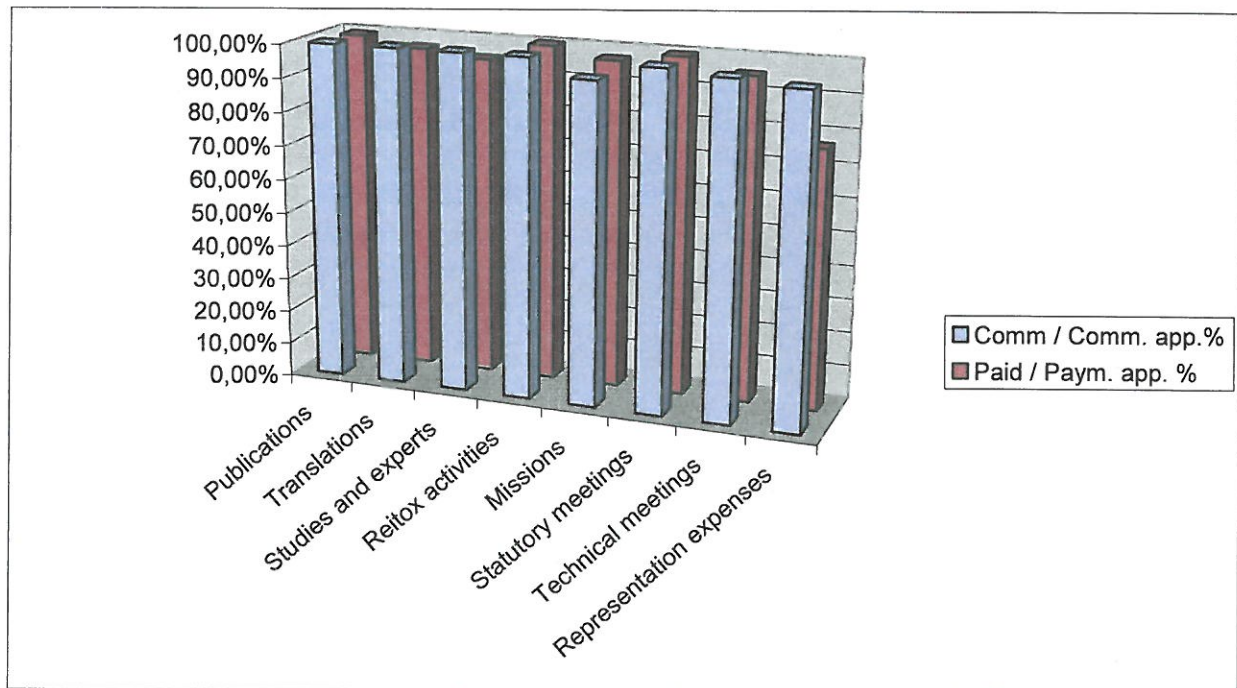
The execution rate of payment against payment appropriations in 2009 was 98,41 % against 93,84 % in 2008 (+4,57).

The main items representing the general increase in the rate of expenditure for 2009 are the following:

- (1) Studies and experts: 94,69 % (+29,12 against 2008);
- (2) Missions: 97,04 % (+10,89 against 2008);
- (3) Statutory meetings: 99,61 % (+21,89 against 2008);
- (4) Technical meetings: 95,32 % (+10,19 against 2008).

It should be noted that the execution rate of payment for Reitox activities stood at 100 %.

| | | 2009 | | | | | |
|-----|-------------------------|--|---------------------|------------------------|---|---------------------|------------------------|
| | | Final budget - Commitment appropriations | Committed | Comm / Comm. app. % | Final budget - Payment appropriations | Paid | Paid / Paym. app. % |
| 311 | Publications | 457.101,50 | 456.635,76 | 99,90% | 369.205,09 | 366.484,58 | 99,26% |
| 312 | Translations | 685.000,00 | 684.782,00 | 99,97% | 618.400,00 | 597.447,31 | 96,61% |
| 314 | Studies and experts | 208.896,00 | 208.632,16 | 99,87% | 334.505,00 | 316.741,64 | 94,69% |
| 315 | Reitox activities | 2.337.777,50 | 2.337.777,50 | 100,00% | 2.393.755,30 | 2.393.755,22 | 100,00% |
| 316 | Missions | 347.624,20 | 329.702,25 | 94,84% | 329.224,20 | 319.479,29 | 97,04% |
| 317 | Statutory meetings | 270.000,00 | 269.199,28 | 99,70% | 256.541,81 | 255.351,68 | 99,54% |
| 318 | Technical meetings | 474.337,80 | 465.793,51 | 98,20% | 479.105,60 | 456.671,58 | 95,32% |
| 319 | Representation expenses | 5.030,00 | 4.862,91 | 96,68% | 5.030,00 | 3.842,11 | 76,38% |
| | TOTAL TITLE 3 | 4.785.767,00 | 4.757.385,37 | 99,41% | 4.785.767,00 | 4.709.773,41 | 98,41% |

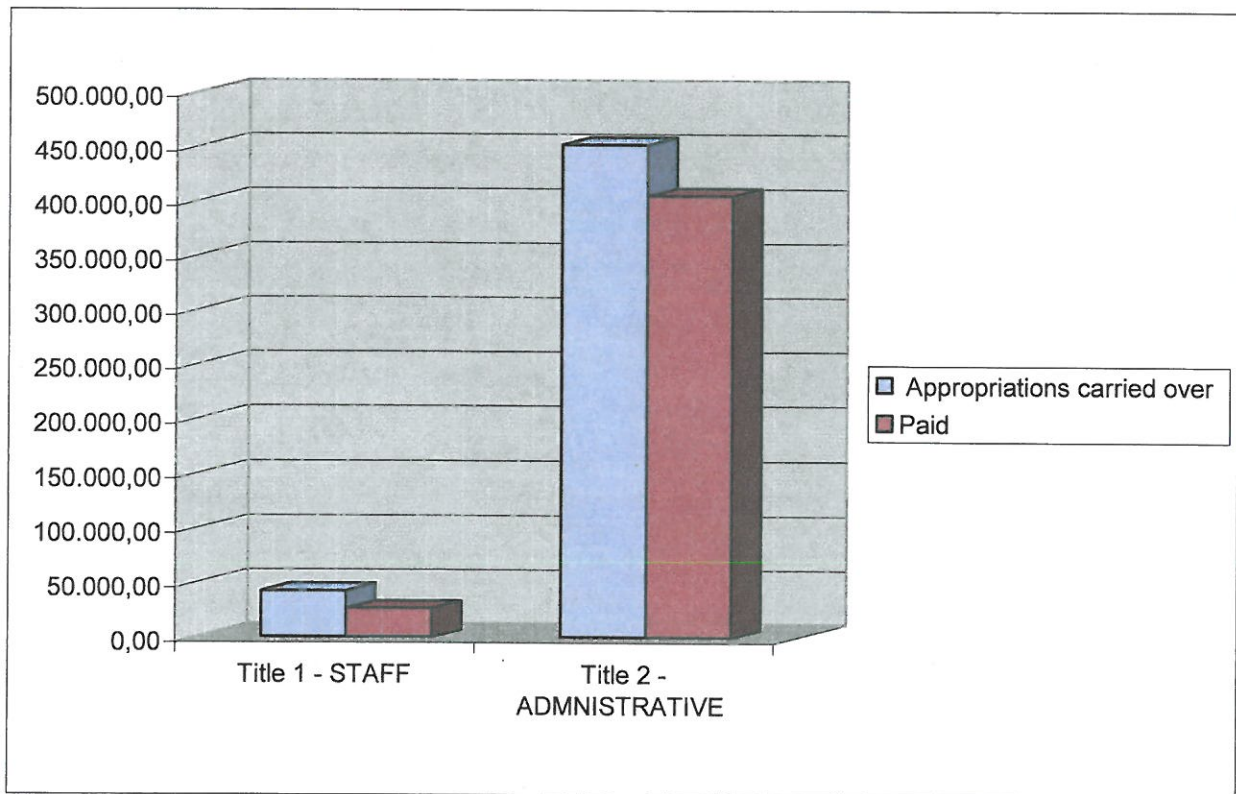


II.4. Appropriations carried over automatically from 2008 to 2009 (NDA) — titles 1 and 2 (C8)

The global execution rate stands at 87,33 % of the appropriations carried over for titles 1 and 2, which represents a decrease of 2,43 (fewer appropriations carried over against the previous year).

Appropriations carried over automatically from 2008 to 2009, (NDA) – title 1 and 2 (C8)

| | 2009 | | | 2008 | 2009 vs 2008 |
|--------------------------|-----------------------------|-------------------|---------------------------|---------------------------|-------------------------|
| | Appropriations carried over | Paid | Paid/ App. carried over % | Paid/ App. carried over % | Paid/ App. carried over |
| Title 1 - STAFF | 42.368,49 | 26.336,25 | 62,16% | 84,87% | -22,71 |
| Title 2 - ADMINISTRATIVE | 452.029,05 | 405.409,33 | 89,69% | 90,32% | -0,63 |
| Total | 494.397,54 | 431.745,58 | 87,33% | 89,76% | -2,43 |

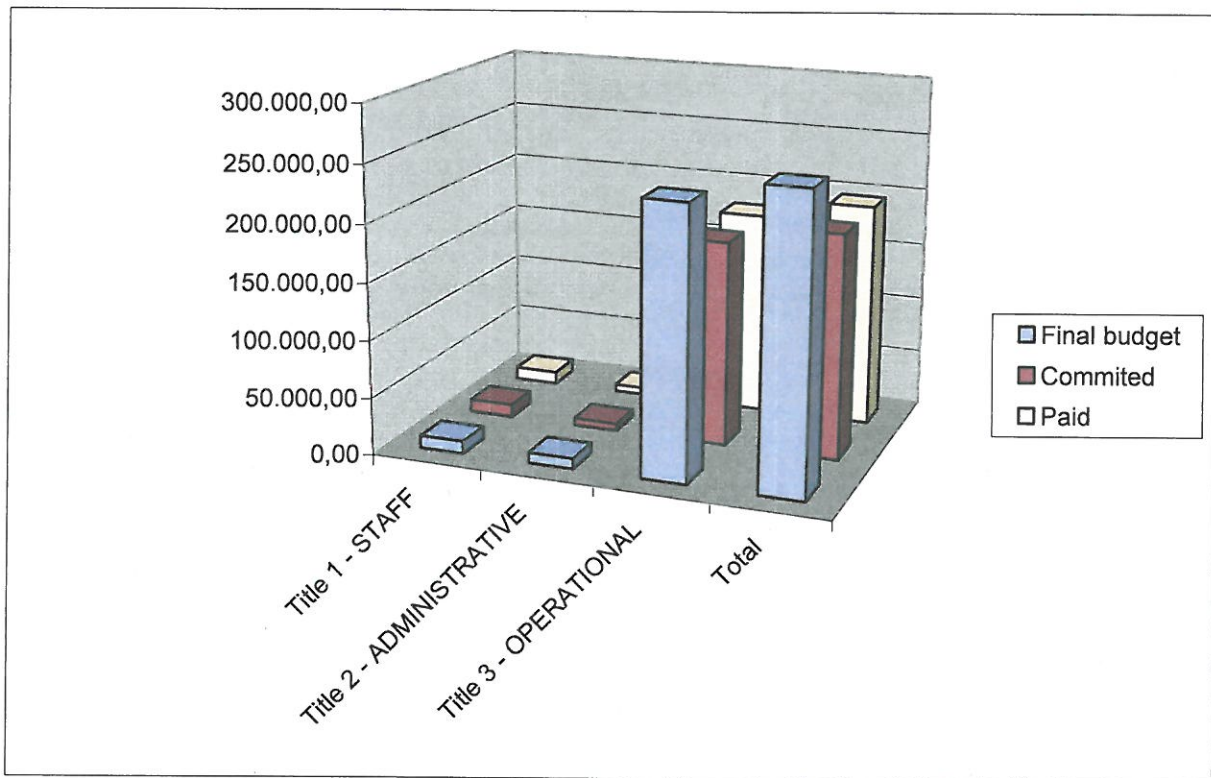


II.5.4. Internal assigned revenue R0-EMC

General increase (+51,1) on the ratio paid-against-commitment compared with 2008 (100 % against 48,90 % in 2008) as well as for the ratio committed-on-budget (+15,69), (76,84% against 61,15 % in 2008).

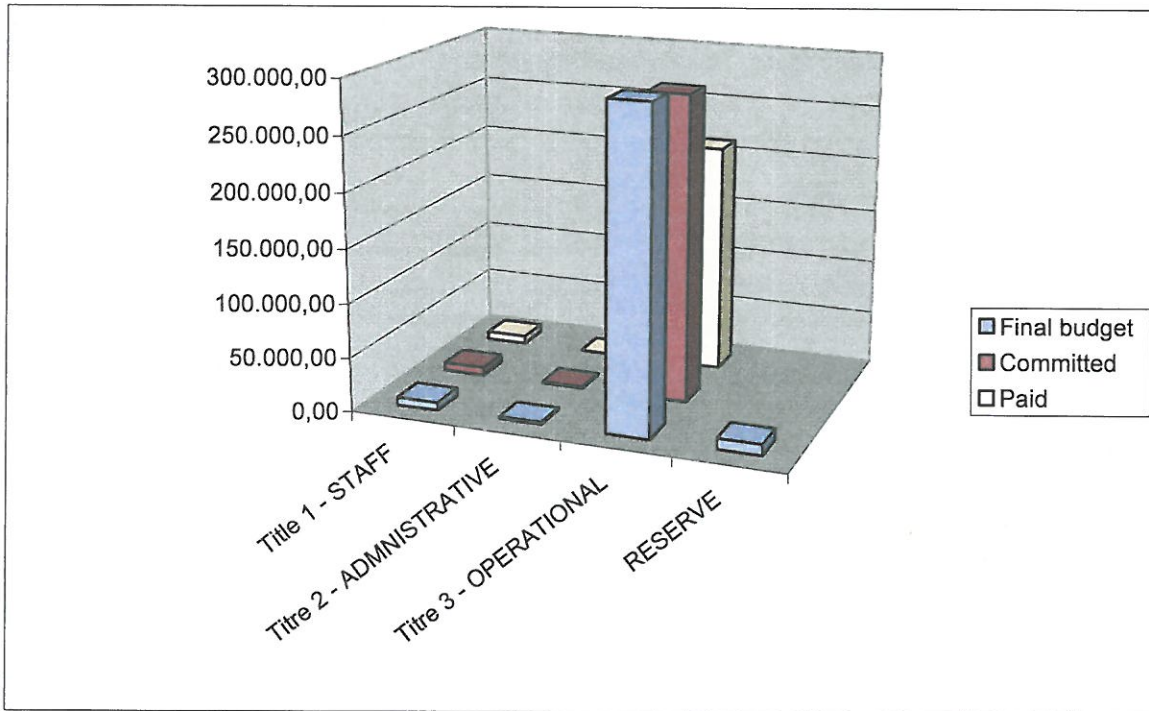
Budget Execution RO-EMC (Internal assigned revenue)

| | 2009 | | | | |
|--------------------------|-------------------|-------------------|-------------------|---------------|----------------|
| | Final budget | Committed | Paid | Comm / Bud.% | Paid / Comm. % |
| Title 1 - STAFF | 10.716,20 | 10.716,20 | 10.716,20 | 100,00% | 100,00% |
| Title 2 - ADMINISTRATIVE | 9.011,60 | 6.000,00 | 6.000,00 | 66,58% | 100,00% |
| Title 3 - OPERATIONAL | 235.278,71 | 179.223,75 | 179.223,75 | 76,18% | 100,00% |
| Total | 255.006,51 | 195.939,95 | 195.939,95 | 76,84% | 100,00% |



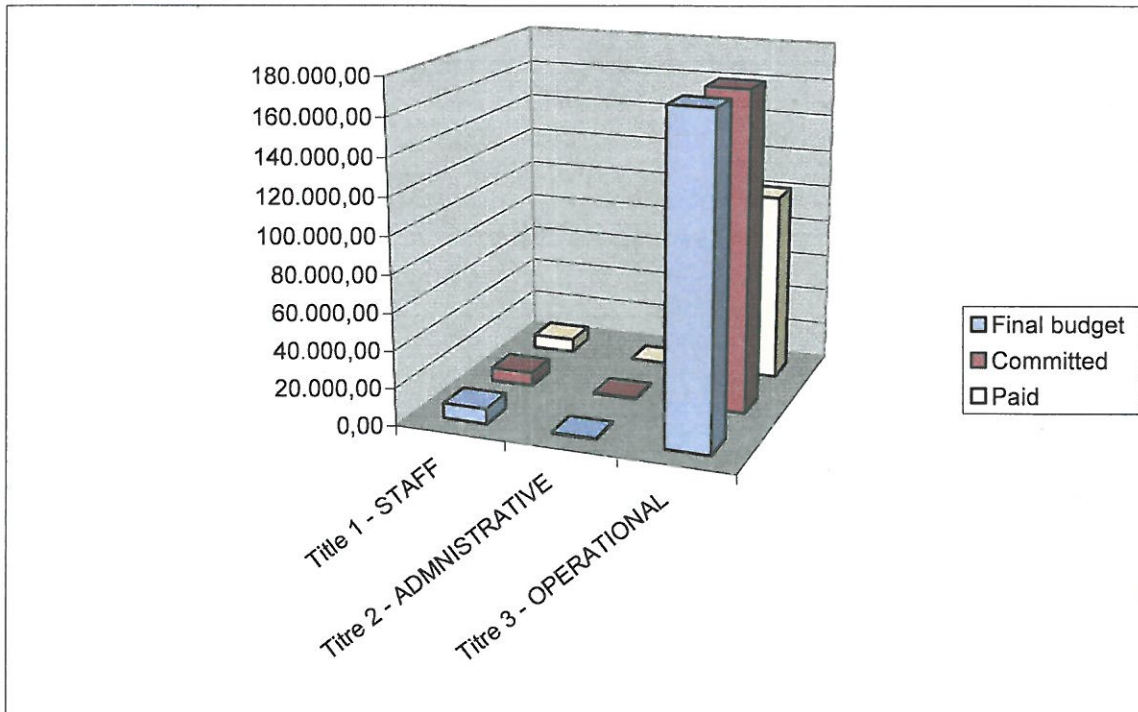
Budget Execution Cards - EMCDDA Project (Assigned revenue)

| | 2009 | | | | |
|--------------------------|-------------------|-------------------|-------------------|---------------|---------------|
| | Final budget | Committed | Paid | Comm / Bud. % | Paid / Comm % |
| Title 1 - STAFF | 7.200,00 | 7.200,00 | 7.200,00 | 100,00% | 100,00% |
| Titre 2 - ADMINISTRATIVE | 2.000,00 | 1.000,00 | 69,55 | 50,00% | 6,96% |
| Titre 3 - OPERATIONAL | 293.444,44 | 281.644,35 | 212.368,82 | 95,98% | 75,40% |
| RESERVE | 10.000,00 | | | | |
| Total | 312.644,44 | 289.844,35 | 219.638,37 | 92,71% | 75,78% |



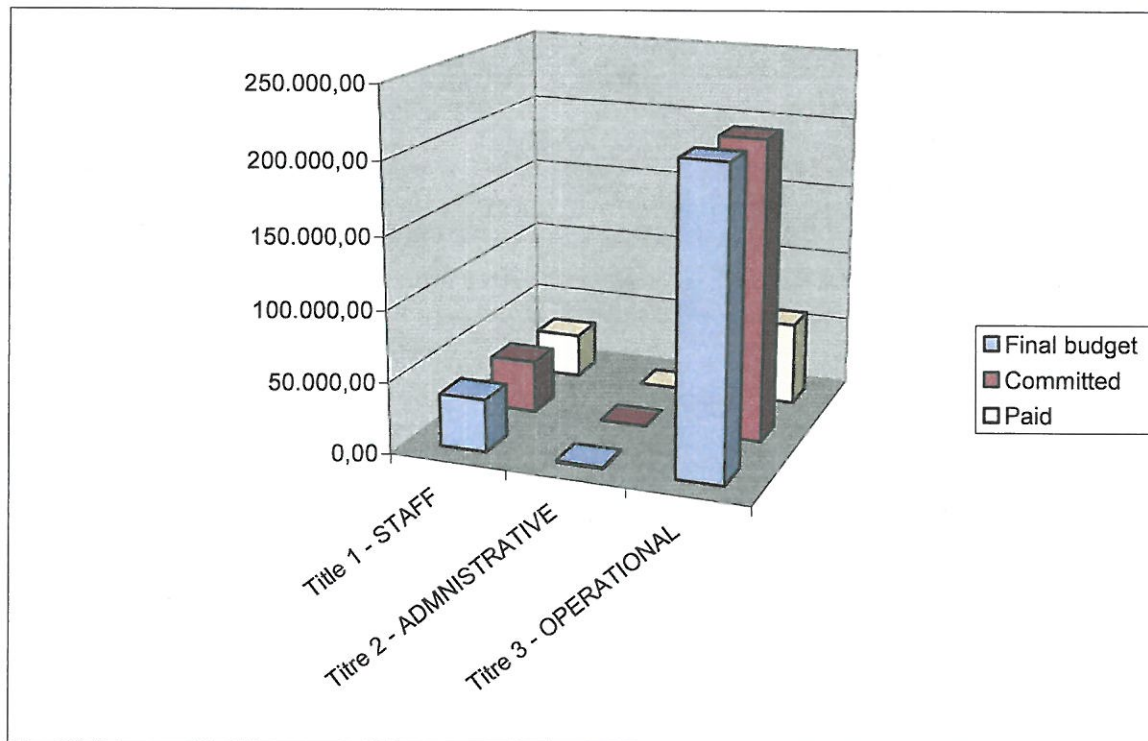
Budget Execution IPA 1 - EMCDDA Project (Assigned revenue)

| | 2009 | | | | |
|--------------------------|-------------------|-------------------|-------------------|---------------|---------------|
| | Final budget | Committed | Paid | Comm / Bud.% | Paid / Comm % |
| Title 1 - STAFF | 8.080,00 | 7.200,00 | 7.200,00 | 89,11% | 100,00% |
| Titre 2 - ADMINISTRATIVE | 500,00 | 500,00 | 48,00 | 100,00% | 9,60% |
| Titre 3 - OPERATIONAL | 172.067,61 | 170.605,79 | 101.482,11 | 99,15% | 59,48% |
| Total | 180.647,61 | 178.305,79 | 108.730,11 | 98,70% | 60,98% |



Budget Execution IPA 2 - EMCDDA Project (Assigned revenue)

| | 2009 | | | | |
|--------------------------|-------------------|-------------------|------------------|---------------|---------------|
| | Final budget | Committed | Paid | Comm / Bud.% | Paid / Comm % |
| Title 1 - STAFF | 36.900,00 | 36.630,35 | 31.333,99 | 99,27% | 85,54% |
| Titre 2 - ADMINISTRATIVE | 1.000,00 | 0,00 | 0,00 | 0,00% | 0,00% |
| Titre 3 - OPERATIONAL | 212.100,00 | 210.141,04 | 58.674,40 | 99,08% | 27,92% |
| Total | 250.000,00 | 246.771,39 | 90.008,39 | 98,71% | 36,47% |



II.6. Detailed tables on the 2009 budget execution

| Fund Source: C1 | | | | | | | | | | | | | | |
|----------------------|---|---------------------------|---------------|--|--------------------------------|--------------------------------------|-------------------|------------------------------------|----------------------------|----------------------------------|--------------|---------------|-----------------|--------------------|
| Budget Line Position | Budget Line Description | Initial Appropriation (A) | Transfers (B) | Commit. Approp. Transact. Amnt (1) = (A+B) | Commitment Amount Accepted (2) | Total Commitments Amount (4) = (2+3) | % Committed (4/1) | Paym. Approp. Transact. Amount (5) | Payment Amnt. Accepted (6) | Total Payment Amount (8) = (6+7) | % Paid (8/5) | R A L L (4-8) | To be Cancelled | To be Carried Over |
| A-1111 | SALARIES FOR TEMPORARY AND PERMANENT STAFF | 5.210.000,00 | -77.603,05 | 5.132.396,95 | 5.132.396,95 | 5.132.396,95 | 100,00 % | 5.132.396,95 | 5.072.990,59 | 5.072.990,59 | 98,84 % | 59.406,36 | 59.406,36 | |
| A-1112 | FAMILY ALLOWANCES FOR TEMPORARY AND PERMANENT STAFF | 825.000,00 | 107.634,99 | 932.634,99 | 932.634,99 | 932.634,99 | 100,00 % | 932.634,99 | 932.411,71 | 932.411,71 | 99,98 % | 223,28 | 223,28 | |
| A-1113 | EXPATRIATION AND FOREIGN RESIDENCE ALLOWANCES FOR TEMPORARY AND PERMANENT STAFF | 775.000,00 | -1.055,05 | 773.944,95 | 773.944,95 | 773.944,95 | 100,00 % | 773.944,95 | 773.708,62 | 773.708,62 | 99,97 % | 236,33 | 236,33 | |
| A-1114 | FIXED ALLOWANCES FOR TEMPORARY AND PERMANENT STAFF | 15.000,00 | -1.957,83 | 13.042,17 | 13.042,17 | 13.042,17 | 100,00 % | 13.042,17 | 13.042,17 | 13.042,17 | 100,00 % | 0,00 | 0,00 | |
| A-1115 | BIRTH AND DEATH GRANTS FOR TEMPORARY AND PERMANENT STAFF | 1.000,00 | 0,00 | 1.000,00 | 1.000,00 | 1.000,00 | 100,00 % | 1.000,00 | 991,55 | 991,55 | 99,16 % | 8,45 | 8,45 | |
| A-1116 | ANNUAL TRAVEL COSTS FOR TEMPORARY AND PERMANENT STAFF | 230.000,00 | -33.944,95 | 196.055,05 | 196.055,05 | 196.055,05 | 100,00 % | 196.055,05 | 196.055,05 | 196.055,05 | 100,00 % | 0,00 | 0,00 | |
| A-1117 | ALLOWANCES AND EXPENSES ON ENTERING AND LEAVING SERVICE FOR TEMPORARY AND PERMANENT STAFF | 75.000,00 | 60.282,01 | 135.282,01 | 135.282,01 | 135.282,01 | 100,00 % | 135.282,01 | 135.282,01 | 135.282,01 | 100,00 % | 0,00 | 0,00 | |
| Total Article | | 7.131.000,00 | 53.356,12 | 7.184.356,12 | 7.184.356,12 | 7.184.356,12 | 100,00 % | 7.184.356,12 | 7.124.481,70 | 7.124.481,70 | 99,17 % | 59.874,42 | 59.874,42 | 0,00 |
| A-1131 | SALARIES AND ALLOWANCES FOR LOCAL STAFF | | 801,06 | 801,06 | 801,06 | 801,06 | 100,00 % | 801,06 | 801,06 | 801,06 | 100,00 % | 0,00 | 0,00 | |
| Total Article | | 0,00 | 801,06 | 801,06 | 801,06 | 801,06 | 100,00 % | 801,06 | 801,06 | 801,06 | 100,00 % | 0,00 | 0,00 | 0,00 |
| A-1141 | SALARIES AND ALLOWANCES FOR CONTRACTUAL AGENTS | 880.000,00 | -6.926,09 | 873.073,91 | 873.073,91 | 873.073,91 | 100,00 % | 873.073,91 | 865.419,49 | 865.419,49 | 99,12 % | 7.654,42 | 7.654,42 | |
| Total Article | | 880.000,00 | -6.926,09 | 873.073,91 | 873.073,91 | 873.073,91 | 100,00 % | 873.073,91 | 865.419,49 | 865.419,49 | 99,12 % | 7.654,42 | 7.654,42 | 0,00 |
| A-1153 | AGENCY STAFF | 25.000,00 | -4.028,51 | 20.971,49 | 20.971,49 | 20.971,49 | 99,94 % | 20.971,49 | 15.054,75 | 15.054,75 | 71,79 % | 5.903,19 | 5.903,19 | 5.903,19 |
| A-1154 | STAGIAIRES | 450,00 | -218,12 | 231,88 | 231,88 | 231,88 | 100,00 % | 231,88 | 231,88 | 231,88 | 100,00 % | 0,00 | 0,00 | |
| Total Article | | 25.450,00 | -4.246,63 | 21.203,37 | 21.203,37 | 21.203,37 | 99,94 % | 21.203,37 | 15.286,63 | 15.286,63 | 72,10 % | 5.903,19 | 5.903,19 | 5.903,19 |
| A-1161 | INSURANCE AGAINST SICKNESS | 193.000,00 | -220,00 | 192.780,00 | 192.780,00 | 192.780,00 | 100,00 % | 192.780,00 | 192.721,87 | 192.721,87 | 99,97 % | 58,13 | 58,13 | |
| A-1162 | INSURANCE AGAINST ACCIDENTS AND OCCUPATIONAL DISEASE | 40.000,00 | 220,00 | 40.220,00 | 40.220,00 | 40.220,00 | 100,00 % | 40.220,00 | 40.201,59 | 40.201,59 | 99,95 % | 18,41 | 18,41 | |
| A-1163 | UNEMPLOYMENT INSURANCE FOR TEMPORARY STAFF | 63.000,00 | -1.776,69 | 61.223,31 | 61.223,31 | 61.223,31 | 100,00 % | 61.223,31 | 61.223,31 | 61.223,31 | 100,00 % | 0,00 | 0,00 | |
| Total Article | | 296.000,00 | -1.776,69 | 294.223,31 | 294.223,31 | 294.223,31 | 100,00 % | 294.223,31 | 294.146,77 | 294.146,77 | 99,97 % | 76,54 | 76,54 | 0,00 |
| A-1181 | RECRUITMENT | 25.000,00 | -2.073,75 | 22.926,25 | 22.926,25 | 22.926,25 | 100,00 % | 22.926,25 | 8.351,38 | 8.351,38 | 36,43 % | 14.574,87 | 0,00 | 14.574,87 |
| Total Article | | 25.000,00 | -2.073,75 | 22.926,25 | 22.926,25 | 22.926,25 | 100,00 % | 22.926,25 | 8.351,38 | 8.351,38 | 36,43 % | 14.574,87 | 0,00 | 14.574,87 |
| A-1191 | TRAINING | 40.000,00 | 41.365,98 | 81.365,98 | 81.045,13 | 81.045,13 | 99,61 % | 81.365,98 | 48.581,15 | 48.581,15 | 59,69 % | 32.483,98 | 320,85 | 32.483,98 |
| Total Article | | 40.000,00 | 41.365,98 | 81.365,98 | 81.045,13 | 81.045,13 | 99,61 % | 81.365,98 | 48.581,15 | 48.581,15 | 59,69 % | 32.483,98 | 320,85 | 32.483,98 |
| Total Title 1 | | 8.397.450,00 | 40.500,00 | 8.477.950,00 | 8.477.950,00 | 8.477.950,00 | 100,00 % | 8.477.950,00 | 8.357.048,18 | 8.357.048,18 | 98,57 % | 120.567,42 | 67.926,23 | 52.962,04 |

EMCDDA 2009 Final Accounts as signed off by the EMCDDA Accountant and adopted by the EMCDDA Director on 22/06/10.
Appendix: Report on budgetary and financial management

Fund Source: C1

| Budget Line Position | Budget Line Description | Initial Appropriation (A) | Transfers (B) | Comm. Approp. Transact. Amnt. (1) = (A+B) | Commitment Amount Accepted (2) | Total Commitments Amount (4) = (2+3) | % Committed (d1) | Paym. Approp. Transact. Amount (5) | Payment Amnl. Accepted (6) | Total Payment Amount (8) = (6+7) | % Paid (8/5) | R A L (4-8) | To be Cancelled | To be Carried Over |
|----------------------|--|---------------------------|---------------|---|--------------------------------|--------------------------------------|------------------|------------------------------------|----------------------------|----------------------------------|--------------|-------------|-----------------|--------------------|
| A-2111 | RENT | 159,429.00 | 144,825.00 | 304,254.00 | 304,254.00 | 304,254.00 | 100.00 % | 304,254.00 | 304,254.00 | 304,254.00 | 100.00 % | 0.00 | 0.00 | 0.00 |
| A-2112 | WATER, GAS, ELECTRICITY AND HEATING | 80,000.00 | -37,000.00 | 53,000.00 | 53,000.00 | 53,000.00 | 100.00 % | 53,000.00 | 48,223.12 | 48,223.12 | 90.99 % | 4,776.88 | 0.00 | 4,776.88 |
| A-2113 | CLEANING AND MAINTENANCE | 151,000.00 | -31,100.00 | 119,900.00 | 117,978.04 | 117,978.04 | 98.40 % | 119,900.00 | 92,283.74 | 92,283.74 | 76.97 % | 25,694.30 | 1,921.96 | 25,694.30 |
| A-2114 | SECURITY AND SURVEILLANCE OF BUILDINGS | 155,000.00 | -70,700.00 | 84,300.00 | 73,744.01 | 73,744.01 | 87.48 % | 84,300.00 | 65,678.08 | 65,678.08 | 77.91 % | 8,065.93 | 10,565.99 | 8,065.93 |
| A-2117 | OTHER EXPENDITURE ON BUILDINGS | 104,500.00 | -75,450.00 | 29,050.00 | 27,923.48 | 27,923.48 | 96.12 % | 29,050.00 | 20,437.82 | 20,437.82 | 70.35 % | 7,485.66 | 1,126.52 | 7,485.66 |
| A-2121 | COMPUTER CENTRE OPERATIONS | 689,929.00 | -68,424.91 | 590,504.09 | 576,899.82 | 576,899.82 | 97.70 % | 590,504.09 | 530,876.85 | 530,876.85 | 89.90 % | 46,022.77 | 13,604.47 | 46,022.77 |
| Total Article | | 581,459.00 | -68,000.00 | 513,459.00 | 430,464.15 | 430,464.15 | 83.84 % | 513,459.00 | 219,938.09 | 219,938.09 | 42.83 % | 210,526.06 | 82,994.85 | 210,526.06 |
| A-2131 | NEW PURCHASE OR REPLACEMENT OF TECHNICAL EQUIPMENT AND INSTALLATIONS | 13,000.00 | -13,000.00 | 0.00 | | | | 0.00 | | | | | 0.00 | 0.00 |
| A-2133 | NEW PURCHASES OR REPLACEMENT OF FURNITURE | 5,100.00 | 12,400.00 | 17,500.00 | 17,166.63 | 17,166.63 | 98.10 % | 17,500.00 | | | | 17,166.63 | 333.37 | 17,166.63 |
| A-2135 | NEW PURCHASES OR REPLACEMENT OF VEHICLES | 45,000.00 | -45,000.00 | 0.00 | | | | 0.00 | | | | | 0.00 | 0.00 |
| A-2136 | MAINTENANCE USE REPAIR AND HIRE OF VEHICLES | 16,000.00 | -6,000.00 | 10,000.00 | 6,945.26 | 6,945.26 | 69.45 % | 10,000.00 | 4,735.94 | 4,735.94 | 47.36 % | 2,209.32 | 3,054.74 | 2,209.32 |
| A-2137 | LIBRARY STOCKS PURCHASE OF BOOKS | 25,000.00 | -23,500.00 | 1,500.00 | 1,297.30 | 1,297.30 | 86.49 % | 1,500.00 | 1,297.30 | 1,297.30 | 86.49 % | 0.00 | 202.70 | 0.00 |
| A-2138 | SUBSCRIPTIONS TO NEWSPAPERS, PERIODICAL AND NEWS AGENCIES | 25,000.00 | 2,500.00 | 27,500.00 | 26,821.03 | 26,821.03 | 97.53 % | 27,500.00 | 23,962.36 | 23,962.36 | 87.14 % | 2,858.67 | 678.97 | 2,858.67 |
| A-2139 | STATIONERY AND OFFICE SUPPLIES | 90,000.00 | -34,900.00 | 55,100.00 | 48,676.81 | 48,676.81 | 88.34 % | 55,100.00 | 34,840.96 | 34,840.96 | 63.23 % | 13,835.85 | 6,423.19 | 13,835.85 |
| Total Article | | 219,100.00 | -107,500.00 | 111,600.00 | 100,907.03 | 100,907.03 | 90.42 % | 111,600.00 | 64,836.56 | 64,836.56 | 58.10 % | 36,070.47 | 10,692.97 | 36,070.47 |
| A-2141 | BANK AND OTHER FINANCIAL CHARGES | 20,400.00 | -6,900.00 | 13,500.00 | 5,500.00 | 5,500.00 | 40.74 % | 13,500.00 | 1,243.87 | 1,243.87 | 9.21 % | 4,256.13 | 8,000.00 | 4,256.13 |
| A-2142 | DAMAGES/LEGAL EXPENSES | 15,000.00 | -5,666.03 | 9,131.97 | 7,975.00 | 7,975.00 | 87.33 % | 9,131.97 | 4,875.00 | 4,875.00 | 53.38 % | 3,100.00 | 1,165.97 | 3,100.00 |
| A-2143 | MISCELLANEOUS INSURANCES | 32,542.00 | -14,542.00 | 18,000.00 | 17,500.00 | 17,500.00 | 97.22 % | 18,000.00 | 15,123.41 | 15,123.41 | 84.02 % | 2,376.59 | 500.00 | 2,376.59 |
| A-2144 | UNIFORMS AND WORKING CLOTHING | 6,180.00 | -1,500.00 | 4,680.00 | | | | 4,680.00 | | | | | 4,680.00 | 0.00 |
| A-2145 | MISCELLANEOUS EXPENDITURE ON MEETINGS | 12,500.00 | 100.00 | 12,600.00 | 9,803.73 | 9,803.73 | 77.81 % | 12,600.00 | 8,314.89 | 8,314.89 | 65.99 % | 1,488.84 | 2,796.27 | 1,488.84 |
| A-2146 | INTERNAL REMOVALS AND ASSOCIATED HANDLING | 3,501.00 | -3,501.00 | 0.00 | | | | 0.00 | | | | | 0.00 | 0.00 |
| A-2147 | POSTAL AND DELIVERY CHARGES | 50,000.00 | -23,000.00 | 27,000.00 | 23,940.00 | 23,940.00 | 88.67 % | 27,000.00 | 19,828.51 | 19,828.51 | 73.44 % | 4,111.49 | 3,080.00 | 4,111.49 |
| A-2148 | TELEPHONE, TELEGRAPH, INTERNET TELEVISION | 137,700.00 | -42,700.00 | 95,000.00 | 93,189.41 | 93,189.41 | 98.09 % | 95,000.00 | 74,350.78 | 74,350.78 | 78.26 % | 18,838.63 | 1,810.59 | 18,838.63 |
| Total Article | | 277,823.00 | -97,911.03 | 179,911.97 | 157,908.14 | 157,908.14 | 87.77 % | 179,911.97 | 123,738.46 | 123,738.46 | 68.78 % | 34,171.88 | 22,003.83 | 34,171.88 |
| A-2151 | RESTAURANTS AND CANTEENS | 27,500.00 | -2,500.00 | 25,000.00 | 23,835.32 | 23,835.32 | 95.34 % | 25,000.00 | 19,539.32 | 19,539.32 | 78.16 % | 4,296.00 | 1,164.88 | 4,296.00 |
| A-2152 | SOCIAL CONTACTS BETWEEN STAFF | 22,267.00 | -2,000.00 | 20,267.00 | 10,539.70 | 10,539.70 | 52.00 % | 20,267.00 | 6,838.70 | 6,838.70 | 33.74 % | 3,701.00 | 9,727.30 | 3,701.00 |
| A-2154 | MEDICAL SERVICE | 17,500.00 | -6,164.06 | 9,335.94 | 9,329.85 | 9,329.85 | 99.83 % | 9,335.94 | 5,102.94 | 5,102.94 | 54.66 % | 4,226.91 | 6.09 | 4,226.91 |
| Total Article | | 67,267.00 | -12,664.06 | 54,602.94 | 43,704.87 | 43,704.87 | 80.04 % | 54,602.94 | 31,480.96 | 31,480.96 | 57.65 % | 12,223.91 | 10,898.07 | 12,223.91 |
| Total Title 2 | | 1,805,576.00 | -355,500.00 | 1,450,076.00 | 1,309,883.81 | 1,309,883.81 | 90.33 % | 1,450,076.00 | 970,888.92 | 970,888.92 | 66.95 % | 339,014.89 | 140,194.19 | 339,014.89 |

EMCDDA 2009 Final Accounts as signed off by the EMCDDA Accountant and adopted by the EMCDDA Director on 22/06/10.
Appendix: Report on budgetary and financial management

| Fund Source : C1 | | Budget Line Description | Initial Appropriation (A) | Transfers (B) | Committ. Approp. Transact. Amnt. (1) = (A+B) | Commitment Amount Accepted (2) | Total Commitments Ammount (4) = (2+3) | % Committed (4/1) | Paym. Approp. Transact. Amount (5) | Payment Amnt. Accepted (6) | Total Payment Amount (8) = (6+7) | % Paid (8/5) | R.A.L. (4-8) | To be Cancelled | To be Carried Over |
|------------------|----------------------|--|---------------------------|--------------------|--|--------------------------------|---------------------------------------|----------------------|------------------------------------|----------------------------|----------------------------------|--------------|-------------------|-------------------|--------------------|
| B-3111 | | PUBLISHING, TRANSLATIONS AND MARKETING DISSEMINATION | 350,000.00 | 107,101.50 | 457,101.50 | 456,635.76 | 99.90 % | 369,205.09 | 366,484.58 | 366,484.58 | 99.26 % | | 2,720.51 | | |
| | Total Article | | 350,000.00 | 107,101.50 | 457,101.50 | 456,635.76 | 99.90 % | 369,205.09 | 366,484.58 | 366,484.58 | 99.26 % | | 2,720.51 | | |
| B-3121 | | TRANSLATIONS | 550,000.00 | 135,000.00 | 685,000.00 | 684,782.00 | 99.97 % | 618,400.00 | 597,447.31 | 597,447.31 | 96.61 % | | 20,952.69 | | |
| | Total Article | | 550,000.00 | 135,000.00 | 685,000.00 | 684,782.00 | 99.97 % | 618,400.00 | 597,447.31 | 597,447.31 | 96.61 % | | 20,952.69 | | |
| B-3141 | | PROJECT RELATED ACTIVITIES TO BE HANDLED OUTSIDE | 187,555.00 | 21,341.00 | 208,896.00 | 208,632.16 | 99.87 % | 334,505.00 | 316,741.64 | 316,741.64 | 94.69 % | | 17,763.36 | | |
| | Total Article | | 187,555.00 | 21,341.00 | 208,896.00 | 208,632.16 | 99.87 % | 334,505.00 | 316,741.64 | 316,741.64 | 94.69 % | | 17,763.36 | | |
| B-3151 | | RETOX ACTIVITIES | 2,877,500.00 | -339,722.50 | 2,337,777.50 | 2,337,777.50 | 100.00 % | 2,393,755.30 | 2,393,755.22 | 2,393,755.22 | 100.00 % | | 0.08 | | |
| | Total Article | | 2,877,500.00 | -339,722.50 | 2,337,777.50 | 2,337,777.50 | 100.00 % | 2,393,755.30 | 2,393,755.22 | 2,393,755.22 | 100.00 % | | 0.08 | | |
| B-3161 | | MISSIONS | 195,784.00 | 151,840.20 | 347,624.20 | 329,702.25 | 94.84 % | 329,224.20 | 319,479.29 | 319,479.29 | 97.04 % | | 9,744.91 | | |
| | Total Article | | 195,784.00 | 151,840.20 | 347,624.20 | 329,702.25 | 94.84 % | 329,224.20 | 319,479.29 | 319,479.29 | 97.04 % | | 9,744.91 | | |
| B-3171 | | STATUTORY MEETINGS | 360,000.00 | -90,000.00 | 270,000.00 | 269,199.28 | 99.70 % | 256,541.81 | 255,351.68 | 255,351.68 | 99.54 % | | 1,180.13 | | |
| | Total Article | | 360,000.00 | -90,000.00 | 270,000.00 | 269,199.28 | 99.70 % | 256,541.81 | 255,351.68 | 255,351.68 | 99.54 % | | 1,180.13 | | |
| B-3181 | | TECHNICAL MEETINGS | 347,898.00 | 126,439.80 | 474,337.80 | 465,793.51 | 98.20 % | 479,105.60 | 456,671.58 | 456,671.58 | 95.32 % | | 22,434.02 | | |
| | Total Article | | 347,898.00 | 126,439.80 | 474,337.80 | 465,793.51 | 98.20 % | 479,105.60 | 456,671.58 | 456,671.58 | 95.32 % | | 22,434.02 | | |
| B-3191 | | REPRESENTATION EXPENSES | 5,030.00 | 0.00 | 5,030.00 | 4,862.91 | 96.68 % | 5,030.00 | 3,842.11 | 3,842.11 | 76.38 % | | 1,187.89 | | |
| | Total Article | | 5,030.00 | 0.00 | 5,030.00 | 4,862.91 | 96.68 % | 5,030.00 | 3,842.11 | 3,842.11 | 76.38 % | | 1,187.89 | | |
| | Total Title 3 | | 4,673,657.00 | 112,000.00 | 4,785,657.00 | 4,757,385.37 | 99.41% | 4,785,767.00 | 4,708,773.41 | 4,708,773.41 | 98.41% | | 0.00 | 75,993.59 | 0.00 |
| | GRAND TOTAL | | 14,876,795.00 | -163,000.00 | 14,713,795.00 | 14,544,884.78 | 98.85% | 14,713,795.00 | 14,037,690.51 | 14,037,690.51 | 95.40 % | | 459,582.31 | 284,114.01 | 391,976.93 |

EMCDDA 2009 Final Accounts as signed off by the EMCDDA Accountant and adopted by the EMCDDA Director on 22/06/10.
Appendix: Report on budgetary and financial management

Fund Source : C2

| B.L. | Official Budget Item Desc (Fr) | Appropriation (1) | Committed (2) | % Committed (2/1) | Paid (3) | % Paid (3/1) | Commitment (4) | Balance Payment (2-3) | To be Cancelled |
|--------|--|-------------------|---------------|-------------------|------------|--------------|----------------|-----------------------|-----------------|
| A-2113 | CLEANING AND MAINTENANCE | 52.658,16 | 48.033,80 | 91,22 % | 48.033,80 | 91,22 % | 4.624,36 | 0,00 | 4.624,36 |
| A-2114 | SECURITY AND SURVEILLANCE OF BUILDINGS | 61.179,03 | 61.179,03 | 100,00 % | 61.179,03 | 100,00 % | 0,00 | 0,00 | 0,00 |
| A-2117 | OTHER EXPENDITURE ON BUILDINGS | 29.900,00 | 29.900,00 | 100,00 % | 28.205,00 | 94,33 % | 0,00 | 1.695,00 | 1.695,00 |
| | Total Article | 143.737,19 | 139.112,83 | 96,78 % | 137.417,83 | 95,60 % | 4.624,36 | 1.695,00 | 6.319,36 |
| A-2121 | COMPUTER CENTRE OPERATIONS | 295.262,81 | 253.172,92 | 85,74 % | 227.968,52 | 77,21 % | 42.089,89 | 25.204,40 | 67.294,29 |
| | Total Article | 295.262,81 | 253.172,92 | 85,74 % | 227.968,52 | 77,21 % | 42.089,89 | 25.204,40 | 67.294,29 |
| | Total Title 1 | 439.000,00 | 393.285,75 | 89,36% | 365.386,35 | 83,23% | 46.714,25 | 26.899,40 | 73.613,65 |

| Fund Source : C8 | | | | | | | | | |
|------------------|---|-------------------|-------------------|-------------------|-------------------|---------------|--------------------------|-----------------------|--|
| B.L. | Official Budget Item Desc (Fr) | Appropriation (1) | Committed (2) | % Committed (2/1) | Paid (3) | % Paid (3/1) | Balance Commitment (1-2) | Balance Payment (2-3) | |
| A-1117 | ALLOWANCES AND EXPENSES ON ENTERING AND LEAVING SE | 1,993,74 | 1,993,74 | 100,00 % | | | 0,00 | 1,993,74 | |
| | Total Article | 1,993,74 | 1,993,74 | 100,00 % | | | 0,00 | 1,993,74 | |
| A-1153 | AGENCY STAFF | 3,678,00 | 3,678,00 | 100,00 % | 3,678,00 | 100,00 % | 0,00 | 0,00 | |
| | Total Article | 3,678,00 | 3,678,00 | 100,00 % | 3,678,00 | 100,00 % | 0,00 | 0,00 | |
| A-1181 | RECRUITMENT | 13,796,76 | 13,796,76 | 100,00 % | 2,267,36 | 16,43 % | 0,00 | 11,529,40 | |
| | Total Article | 13,796,76 | 13,796,76 | 100,00 % | 2,267,36 | 16,43 % | 0,00 | 11,529,40 | |
| A-1191 | TRAINING | 22,899,99 | 22,899,99 | 100,00 % | 20,390,89 | 89,04 % | 0,00 | 2,509,10 | |
| | Total Article | 22,899,99 | 22,899,99 | 100,00 % | 20,390,89 | 89,04 % | 0,00 | 2,509,10 | |
| | Total Title 1 | 42,368,49 | 42,368,49 | 100,00 % | 26,336,25 | 62,16 % | 0,00 | 16,032,24 | |
| A-2112 | WATER GAS ELECTRICITY AND HEATING | 1,982,12 | 1,982,12 | 100,00 % | 1,538,86 | 77,64 % | 0,00 | 443,26 | |
| A-2113 | CLEANING AND MAINTENANCE | 15,674,07 | 15,674,07 | 100,00 % | 7,271,71 | 46,39 % | 0,00 | 8,402,36 | |
| A-2114 | SECURITY AND SURVEILLANCE OF BUILDINGS | 31,106,96 | 31,106,96 | 100,00 % | 27,825,42 | 89,45 % | 0,00 | 3,281,54 | |
| A-2117 | OTHER EXPENDITURE ON BUILDINGS | 56,718,50 | 56,718,50 | 100,00 % | 56,250,00 | 99,17 % | 0,00 | 468,50 | |
| | Total Article | 105,481,65 | 105,481,65 | 100,00 % | 92,885,99 | 88,06 % | 0,00 | 12,595,66 | |
| A-2121 | COMPUTER CENTRE OPERATIONS | 224,933,30 | 224,598,30 | 99,85 % | 217,260,13 | 96,59 % | 335,00 | 7,673,17 | |
| | Total Article | 224,933,30 | 224,598,30 | 99,85 % | 217,260,13 | 96,59 % | 335,00 | 7,673,17 | |
| A-2133 | NEW PURCHASES OR REPLACEMENT OF FURNITURE | 568,48 | 568,48 | 100,00 % | 568,48 | 100,00 % | 0,00 | 0,00 | |
| A-2135 | NEW PURCHASES OR REPLACEMENT OF VEHICLES | 46,564,00 | 46,564,00 | 100,00 % | 46,564,00 | 100,00 % | 0,00 | 0,00 | |
| A-2136 | MAINTENANCE USE REPAIR AND HIRE OF VEHICLES | 2,875,25 | 2,875,25 | 100,00 % | 702,33 | 24,43 % | 0,00 | 2,172,92 | |
| A-2137 | LIBRARY STOCKS PURCHASE OF BOOKS | 22,993,26 | 22,993,26 | 100,00 % | 22,828,89 | 99,29 % | 0,00 | 164,37 | |
| A-2138 | SUBSCRIPTIONS TO NEWSPAPER PERIODICAL AND NEWS AGENCIES | 3,156,47 | 3,156,47 | 100,00 % | 1,759,28 | 55,74 % | 0,00 | 1,397,19 | |
| A-2139 | STATIONERY AND OFFICE SUPPLIES | 770,73 | 770,73 | 100,00 % | 416,02 | 53,98 % | 0,00 | 354,71 | |
| | Total Article | 76,928,19 | 76,928,19 | 100,00 % | 72,839,00 | 94,68 % | 0,00 | 4,089,19 | |
| A-2141 | BANK AND OTHER FINANCIAL CHARGES | 3,163,51 | 3,163,51 | 100,00 % | 535,65 | 16,93 % | 0,00 | 2,627,86 | |
| A-2142 | DAMAGES/LEGAL EXPENSES | 1,425,00 | 1,425,00 | 100,00 % | | | 0,00 | 1,425,00 | |
| A-2145 | MISCELLANEOUS EXPENDITURE ON MEETINGS | 1,249,55 | 1,249,55 | 100,00 % | 422,67 | 33,83 % | 0,00 | 826,88 | |
| A-2147 | POSTAL AND DELIVERY CHARGES | 6,081,41 | 6,081,41 | 100,00 % | 1,701,61 | 27,98 % | 0,00 | 4,379,80 | |
| A-2148 | TELEPHONE TELEGRAPH INTERNET TELEVISION | 23,196,56 | 23,196,56 | 100,00 % | 14,672,69 | 63,25 % | 0,00 | 8,523,87 | |
| | Total Article | 35,116,03 | 35,116,03 | 100,00 % | 17,332,62 | 49,36 % | 0,00 | 17,783,41 | |
| A-2151 | RESTAURANTS AND CANTEENS | 2,466,13 | 2,466,13 | 100,00 % | 1,152,63 | 46,74 % | 0,00 | 1,313,50 | |
| A-2152 | SOCIAL CONTACTS BETWEEN STAFF | 4,269,51 | 4,269,51 | 100,00 % | 2,677,12 | 62,70 % | 0,00 | 1,592,39 | |
| A-2154 | MEDICAL SERVICE | 3,169,24 | 3,169,24 | 100,00 % | 1,261,84 | 39,82 % | 0,00 | 1,907,40 | |
| | Total Article | 9,904,88 | 9,904,88 | 100,00 % | 5,091,59 | 51,40 % | 0,00 | 4,813,29 | |
| | Total Title 1 | 452,364,05 | 452,029,05 | 99,93 % | 405,409,33 | 89,62 % | 335,00 | 46,954,72 | |
| | GRAND TOTAL | 494,732,54 | 494,397,54 | 99,93% | 431,745,58 | 87,27% | 335,00 | 62,986,96 | |

EMCDDA 2009 Final Accounts as signed off by the EMCDDA Accountant and adopted by the EMCDDA Director on 22/06/10.
Appendix: Report on budgetary and financial management

| CARDS | | | | | | | | | | | | |
|----------------------|-------------|----------------|-------------------------------------|-----------------------------|-------------------------------|----------------------------------|-----------------|-----------------------------|-----------------------------------|------------------------------|-----------------|------------------|
| Official Budget Item | Fund Source | Local Position | Local Position Description | Credit Available Com Amount | Total committed amount (Euro) | Balance Commitment Amount (Euro) | % Commitment | Credit Available Pay Amount | Total Payment Request Amnt (Euro) | Balance Payment Amnt. (Euro) | % Payment | Carry Over |
| A-1153 | R0 | 1.1.2. | ADMINISTRATIVE/SUPPORT STAFF | 7.200,00 | 7.200,00 | 0,00 | 100,00 % | 7.200,00 | 7.200,00 | 0,00 | 100,00 % | 0,00 |
| | | | Total Article | 7.200,00 | 7.200,00 | 0,00 | 100,00 % | 7.200,00 | 7.200,00 | 0,00 | 100,00 % | 0,00 |
| A-2141 | R0 | 5.6. | BANK AND OTHER FINANCIAL CHARGES | 2.000,00 | 1.000,00 | 1.000,00 | 50,00 % | 2.000,00 | 69,55 | 1.930,45 | 3,48 % | 1.930,45 |
| | | | Total Article | 2.000,00 | 1.000,00 | 1.000,00 | 50,00 % | 2.000,00 | 69,55 | 1.930,45 | 3,48 % | 1.930,45 |
| B-3111 | R0 | 5.1. | PUBLICATIONS | 12.998,30 | 12.998,23 | 0,07 | 100,00 % | 12.998,30 | 4.753,90 | 8.244,40 | 36,57 % | 8.244,40 |
| | | | Total Article | 45.086,06 | 44.795,00 | 291,06 | 99,35 % | 45.086,06 | 44.795,00 | 291,06 | 99,35 % | 291,06 |
| | | | Total Article | 58.084,36 | 57.793,23 | 291,13 | 99,50 % | 58.084,36 | 49.548,90 | 8.535,46 | 86,31 % | 8.535,46 |
| B 3141 | R0 | 5.2. | PROJECT RELATED NATIONAL ACTIVITIES | 77.929,30 | 73.523,15 | 4.406,15 | 94,35 % | 77.929,30 | 62.209,15 | 15.720,15 | 79,83 % | 15.720,15 |
| | | | Total Article | 8.800,00 | 8.800,00 | 0,00 | 100,00 % | 8.800,00 | 8.800,00 | 0,00 | 100,00 % | 0,00 |
| | | | Total Article | 86.729,30 | 82.323,15 | 4.406,15 | 94,32 % | 86.729,30 | 62.209,15 | 24.520,15 | 71,73 % | 24.520,15 |
| B-3161 | R0 | 1.3.1. | PER DIEM ABROAD EMCDDA STAFF | 4.303,74 | 2.908,98 | 1.396,76 | 67,55 % | 4.303,74 | 2.592,98 | 1.710,76 | 60,25 % | 1.710,76 |
| | | | Total Article | 4.987,28 | 4.605,35 | 381,93 | 92,34 % | 4.987,28 | 2.003,31 | 2.983,97 | 40,17 % | 2.983,97 |
| | | | Total Article | 9.291,02 | 7.512,33 | 1.778,69 | 80,86 % | 9.291,02 | 4.596,29 | 4.694,73 | 49,47 % | 4.694,73 |
| | | | Total Article | 77.442,00 | 75.400,00 | 2.042,00 | 97,36 % | 77.442,00 | 60.000,00 | 17.442,00 | 77,48 % | 17.442,00 |
| | | | Total Article | 17.521,50 | 17.046,60 | 474,90 | 97,29 % | 17.521,50 | 12.317,28 | 5.204,22 | 70,30 % | 5.204,22 |
| | | | Total Article | 5.219,30 | 4.111,30 | 1.108,00 | 78,77 % | 5.219,30 | 1.565,79 | 3.653,51 | 30,00 % | 3.653,51 |
| | | | Total Article | 32.250,45 | 31.829,91 | 420,54 | 98,70 % | 32.250,45 | 17.583,91 | 14.666,54 | 54,52 % | 14.666,54 |
| | | | Total Article | 6.906,51 | 5.627,83 | 1.278,68 | 81,49 % | 6.906,51 | 4.547,50 | 2.359,01 | 65,84 % | 2.359,01 |
| | | | Total Article | 139.339,76 | 134.015,64 | 5.324,12 | 96,18 % | 139.339,76 | 96.014,48 | 43.325,28 | 68,91 % | 43.325,28 |
| 5 | R0 | | RESERVE | 10.000,00 | 10.000,00 | 0,00 | 100,00 % | 10.000,00 | 10.000,00 | 0,00 | 100,00 % | 0,00 |
| | | | GRAND TOTAL | 312.844,44 | 289.844,35 | 12.800,09 | 92,71 % | 312.844,44 | 219.638,37 | 83.006,07 | 70,25 % | 83.006,07 |

EMCDDA 2009 Final Accounts as signed off by the EMCDDA Accountant and adopted by the EMCDDA Director on 22/06/10.
Appendix: Report on budgetary and financial management

| IPA1 | | Official Budget Item | Fund Source | Local Position | Local Position Description | Credit Available Com Amount | Total committed amount (Euro) | Balance Commitment Amount (Euro) | % Commitment | Credit Available Pay Amount | Total Payment Request Amnt (Euro) | Balance Payment Amnt. (Euro) | % Payment | Carry Over |
|--------|----|----------------------|-------------------------------------|----------------|----------------------------|-----------------------------|-------------------------------|----------------------------------|--------------|-----------------------------|-----------------------------------|------------------------------|-----------|------------|
| A-1153 | R0 | 1.1.2. | ADMINISTRATIVE/SUPPORT STAFF | Total Article | 8,080,00 | 7,200,00 | 880,00 | 89,11 % | 8,080,00 | 7,200,00 | 880,00 | 89,11 % | 880,00 | |
| A-2141 | R0 | 5.6. | BANK AND OTHER FINANCIAL CHARGES | Total Article | 500,00 | 500,00 | 0,00 | 100,00 % | 500,00 | 48,00 | 452,00 | 9,60 % | 452,00 | |
| B-3111 | R0 | 5.1. | PUBLICATIONS | Total Article | 10,374,00 | 10,374,00 | 0,00 | 100,00 % | 10,374,00 | 7,750,00 | 2,624,00 | 74,71 % | 2,624,00 | |
| | R0 | 5.5. | TRANSLATIONS | Total Article | 37,588,55 | 37,588,55 | 0,00 | 100,00 % | 37,588,55 | 16,391,80 | 21,196,75 | 43,61 % | 21,196,75 | |
| B-3141 | R0 | 5.2. | PROJECT RELATED NATIONAL ACTIVITIES | Total Article | 44,958,50 | 44,958,50 | 0,00 | 100,00 % | 44,958,50 | 24,141,80 | 23,820,75 | 50,33 % | 23,820,75 | |
| | R0 | *NA* | | Total Article | 44,958,50 | 44,958,50 | 0,00 | 100,00 % | 44,958,50 | 16,198,50 | 28,760,00 | 36,03 % | 28,760,00 | |
| B-3161 | R0 | 1.3.1. | PER DIEM ABROAD EMCDDA STAFF | | 922,05 | 1,873,81 | 922,05 | 100,00 % | 1,873,81 | 1,873,81 | 0,00 | 100,00 % | 0,00 | |
| | R0 | 2.1.A | INTERNATIONAL TRAVEL EMCDDA STAFF | Total Article | 7,034,75 | 6,494,98 | 539,77 | 92,33 % | 7,034,75 | 5,463,89 | 1,570,86 | 77,67 % | 1,570,86 | |
| | R0 | 1.2.1. | SHORT TERM EXPERTS | | 9,830,61 | 8,368,79 | 1,461,82 | 85,13 % | 9,830,61 | 7,337,70 | 2,492,91 | 74,64 % | 2,492,91 | |
| | R0 | 1.3.2. | PER DIEM LOCAL STAFF | | 3,500,00 | 3,500,00 | 0,00 | 100,00 % | 3,500,00 | 3,500,00 | 0,00 | 100,00 % | 0,00 | |
| B-3161 | R0 | 2.1.B | INTERNATIONAL TRAVEL NFP STAFF | | 21,789,42 | 21,789,42 | 0,00 | 100,00 % | 21,789,42 | 18,169,52 | 3,619,90 | 83,39 % | 3,619,90 | |
| | R0 | 5.7. | TECHNICAL MEETINGS | | 32,570,53 | 32,570,53 | 0,00 | 100,00 % | 32,570,53 | 21,072,59 | 11,497,94 | 64,70 % | 11,497,94 | |
| | | | | Total Article | 11,456,00 | 11,456,00 | 0,00 | 100,00 % | 11,456,00 | 11,062,00 | 394,00 | 96,56 % | 394,00 | |
| | | | | GRAND TOTAL | 69,315,95 | 69,315,95 | 0,00 | 100,00 % | 69,315,95 | 53,804,11 | 15,511,84 | 77,62 % | 15,511,84 | |
| | | | | | 180,647,61 | 178,305,79 | 2,341,82 | 98,70 % | 180,647,61 | 108,730,11 | 71,917,50 | 60,19 % | 71,917,50 | |

EMCDDA 2009 Final Accounts as signed off by the EMCDDA Accountant and adopted by the EMCDDA Director on 22/06/10.
Appendix: Report on budgetary and financial management

| IPA2 | | | | | | | | | | | | |
|----------------------|-------------|----------------|-------------------------------------|-----------------------------|-------------------------------|----------------------------------|-----------------|-----------------------------|-----------------------------------|------------------------------|-----------------|-------------------|
| Official Budget Item | Fund Source | Local Position | Local Position Description | Credit Available Com Amount | Total committed amount (Euro) | Balance Commitment Amount (Euro) | % Commitment | Credit Available Pay Amount | Total Payment Request Amnt (Euro) | Balance Payment Amnt. (Euro) | % Payment | Carry Over |
| A-1141 | R0 | 1.1.2. | ADMINISTRATIVE/SUPPORT STAFF | 0,00 | | 0,00 | | 0,00 | | 0,00 | | 0,00 |
| | | | Total Article | 0,00 | | 0,00 | | 0,00 | | 0,00 | | 0,00 |
| A-1153 | R0 | 1.1.2. | ADMINISTRATIVE/SUPPORT STAFF | 36.900,00 | 36.630,35 | 269,65 | 99,27 % | 36.900,00 | 31.333,99 | 5.566,01 | 84,92 % | 5.566,01 |
| | | | Total Article | 36.900,00 | 36.630,35 | 269,65 | 99,27 % | 36.900,00 | 31.333,99 | 5.566,01 | 84,92 % | 5.566,01 |
| A-2141 | R0 | 5.6. | BANK AND OTHER FINANCIAL CHARGES | 1.000,00 | | 1.000,00 | | 1.000,00 | | 1.000,00 | | 1.000,00 |
| | | | Total Article | 1.000,00 | | 1.000,00 | | 1.000,00 | | 1.000,00 | | 1.000,00 |
| B-3111 | R0 | 5.1. | PUBLICATIONS | 13.035,57 | 12.895,12 | 140,45 | 98,92 % | 13.035,57 | 11.769,83 | 1.265,74 | 90,29 % | 1.265,74 |
| | R0 | 5.5. | TRANSLATIONS | 26.412,00 | 26.412,00 | 0,00 | 100,00 % | 26.412,00 | | 26.412,00 | | 26.412,00 |
| | | | Total Article | 39.447,57 | 39.307,12 | 140,45 | 99,64 % | 39.447,57 | 11.769,83 | 27.677,74 | 29,84 % | 27.677,74 |
| B-3141 | R0 | 5.2. | PROJECT RELATED NATIONAL ACTIVITIES | 7.650,00 | 7.650,00 | 0,00 | 100,00 % | 7.650,00 | | 7.650,00 | | 7.650,00 |
| | R0 | 5.3. | AUDITING COSTS | 0,00 | | 0,00 | | 0,00 | | 0,00 | | 0,00 |
| | | | Total Article | 7.650,00 | 7.650,00 | 0,00 | 100,00 % | 7.650,00 | | 7.650,00 | | 7.650,00 |
| B-3161 | R0 | 1.3.1. | PER DIEM ABROAD EMCDDA STAFF | 1.748,56 | 1.748,56 | 0,00 | 100,00 % | 1.748,56 | 1.748,56 | 0,00 | 100,00 % | 0,00 |
| | R0 | 2.1.A | INTERNATIONAL TRAVEL EMCDDA STAFF | 1.293,77 | 1.293,77 | 0,00 | 100,00 % | 1.293,77 | 1.293,77 | 0,00 | 100,00 % | 0,00 |
| | | | Total Article | 3.042,33 | 3.042,33 | 0,00 | 100,00 % | 3.042,33 | 3.042,33 | 0,00 | 100,00 % | 0,00 |
| | R0 | *NA* | | 1.191,43 | | 1.191,43 | | 1.191,43 | | 1.191,43 | | 1.191,43 |
| | R0 | 1.3.2. | PER DIEM LOCAL STAFF | 58.924,61 | 58.900,00 | 24,61 | 99,96 % | 58.924,61 | 18.714,00 | 40.210,61 | 31,76 % | 40.210,61 |
| B-3181 | R0 | 2.1.B | INTERNATIONAL TRAVEL NFP STAFF | 36.269,06 | 36.089,56 | 179,50 | 99,51 % | 36.269,06 | 6.375,41 | 29.893,65 | 17,58 % | 29.893,65 |
| | R0 | 5.7. | TECHNICAL MEETINGS | 65.575,00 | 65.152,03 | 422,97 | 99,35 % | 65.575,00 | 18.772,83 | 46.802,17 | 28,63 % | 46.802,17 |
| | | | Total Article | 161.960,10 | 160.141,59 | 1.818,51 | 98,88 % | 161.960,10 | 43.862,24 | 118.097,86 | 27,08 % | 118.097,86 |
| | | | GRAND TOTAL | 250.000,00 | 246.771,39 | 3.228,61 | 98,71 % | 250.000,00 | 90.008,39 | 159.991,61 | 36,00 % | 159.991,61 |

EMCDDA 2009 Final Accounts as signed off by the EMCDDA Accountant and adopted by the EMCDDA Director on 22/06/10.
Appendix: Report on budgetary and financial management

| Fund Source : R0 | | | | | | | | | |
|------------------|--|-------------------|---------------|-------------------|------------|--------------|--------------------------|-----------------------|------------|
| B.L. | Official Budget Item Desc (Fr) | Appropriation (1) | Committed (2) | % Committed (2/1) | Paid (3) | % Paid (3/1) | Balance Commitment (1-2) | Balance Payment (2-3) | Carry Over |
| A-1112 | FAMILY ALLOWANCES | 10,716,20 | 10,716,20 | 100,00 % | 10,716,20 | 100,00 % | 0,00 | 0,00 | 0,00 |
| | Total Article | 10,716,20 | 10,716,20 | 100,00 % | 10,716,20 | 100,00 % | 0,00 | 0,00 | 0,00 |
| A-2135 | NEW PURCHASES OR REPLACEMENT OF VEHICLES | 6,000,00 | 6,000,00 | 100,00 % | 6,000,00 | 100,00 % | 0,00 | 0,00 | 0,00 |
| | Total Article | 6,000,00 | 6,000,00 | 100,00 % | 6,000,00 | 100,00 % | 0,00 | 0,00 | 0,00 |
| A-2143 | MISCELLANEOUS INSURANCES | 735,00 | | | | | 735,00 | | 735,00 |
| A-2148 | TELEPHONE TELEGRAPH INTERNET TELEVISION | 2,206,60 | | | | | 2,206,60 | | 2,206,60 |
| | Total Article | 2,941,60 | | | | | 2,941,60 | | 2,941,60 |
| A-2152 | SOCIAL CONTACTS BETWEEN STAFF | 70,00 | | | | | 70,00 | | 70,00 |
| | Total Article | 70,00 | | | | | 70,00 | | 70,00 |
| B3-111 | Publishing, Translations and Marketing Disseminati | 45,267,10 | | | | | 45,267,10 | | 45,267,10 |
| | Total Article | 45,267,10 | | | | | 45,267,10 | | 45,267,10 |
| B3-121 | Translations | 177,976,00 | 177,976,00 | 100,00 % | 177,976,00 | 100,00 % | 0,00 | 0,00 | 0,00 |
| | Total Article | 177,976,00 | 177,976,00 | 100,00 % | 177,976,00 | 100,00 % | 0,00 | 0,00 | 0,00 |
| B3-151 | REITOX NFP ACTIVITIES | 1,056,86 | | | | | 1,056,86 | | 1,056,86 |
| | Total Article | 1,056,86 | | | | | 1,056,86 | | 1,056,86 |
| B3-161 | MISSIONS | 1,383,86 | 1,247,75 | 90,16 % | 1,247,75 | 90,16 % | 136,11 | 0,00 | 136,11 |
| | Total Article | 1,383,86 | 1,247,75 | 90,16 % | 1,247,75 | 90,16 % | 136,11 | 0,00 | 136,11 |
| B3-181 | TECHNICAL MEETINGS | 9,594,89 | | | | | 9,594,89 | | 9,594,89 |
| | Total Article | 9,594,89 | | | | | 9,594,89 | | 9,594,89 |
| | GRAND TOTAL | 255,006,51 | 195,939,95 | 76,84% | 195,939,95 | 76,84% | 59,066,56 | 0,00 | 59,066,56 |

III. Conclusion

With the decision to implement ABAC-SAP, the EMCDDA now has a very strong and reliable integrated accounting system for managing the budget and the general ledger with a common chart of accounts directly related to each budgetary expenditure.

In order to ensure that accounting data and the related information used for preparing EMCDDA accounts and financial statements are accurate and timely through the application of a new integrated accounting and payment system the following measures were taken:

- A new set of reports was developed internally from the Data warehouse and has become an important reporting tool used to strengthen internal control together with SAP reporting.
- A new specific report has been created for the internal control of all payments ordered to the bank with the bank send date field related to a specific GL account into SAP to prevent any problem with our bank and suppliers.
- New payment system fully integrated with the bank via the swift network and bank send date information coming back to our budgetary system ABAC.

In order to implement the processes and tools for ex post control, the second ex post exercise was carried out in 2009 on the transactions for missions.