



European Monitoring Centre
for Drugs and Drug Addiction

EMCDDA ANNUAL ACCOUNTS

FINANCIAL YEAR 2008

Rua da Cruz de Santa Apolónia 23-25, 1149-045 Lisbon, Portugal
Tel. (351) 218 11 30 00 - Fax (351) 218 13 17 11
info@emcdda.europa.eu - www.emcdda.europa.eu

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 2008.

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 2008 ACCOUNTS

A. Financial statements of the EMCDDApage 4

A.1. Balance sheet

A.2. Economic outturn account

A.3. Cash-flow table

A.4. Annexes to the balance sheet

B. Report on the implementation of the EMCDDA budget.....page 13

Budget outturn account for the financial year 2008

Appendix to the EMCDDA 2008 accounts

Report on budgetary and financial management for the financial year 2008.....page 15

A. Financial statements of the EMCDDA

A.1. Balance sheets: Assets

	31.12.2008	31.12.2007	Variation
ASSETS			
A. NON CURRENT ASSETS			
Intangible fixed assets	466.440,54	426.082,27	40.358,27
Tangible fixed assets	2.687.672,01	2.725.399,84	-37.727,83
Land and buildings	2.359.006,33	2.450.495,84	-91.489,51
Plant and equipment	14.630,62	18.364,66	-3.734,04
Computer hardware	295.235,38	230.992,91	64.242,47
Furniture and vehicles	18.799,68	25.546,43	-6.746,75
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 EC 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 EC entities	0,00	0,00	0,00
TOTAL NON CURRENT ASSETS	3.154.112,55	3.151.482,11	2.630,44
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 EC entities	0,00	0,00	0,00
Short-term receivables	955.612,98	556.231,63	399.381,35
Current receivables	849.563,70	447.858,35	401.705,35
Long term receivables falling due within a year			0,00
Sundry receivables	0,00	22.357,33	-22.357,33
Other	106.049,28	86.015,95	20.033,33
Accrued income			0,00
Deferred charges	35.773,33	86.015,95	-50.242,62
Deferrals and Accruals with consolidated EC entities	70.275,95		70.275,95
Short-term receivables with consolidated EC entities	0,00	0,00	0,00
Short-term Investments	0,00	0,00	0,00
Cash and cash equivalents	1.635.537,86	1.846.415,08	-210.877,22
TOTAL CURRENT ASSETS	2.591.150,84	2.402.646,71	188.504,13
TOTAL	5.745.263,39	5.554.128,82	191.134,57

A.1. (continued) Balance sheet: Liabilities

	31.12.2008	31.12.2007	Variation
LIABILITIES			
A. CAPITAL	3.259.134,41	2.782.804,39	476.330,02
Reserves	0,00	0,00	0,00
Accumulated surplus/deficit	2.782.804,39	2.487.890,30	294.914,09
Economic result of the year - profit+/loss-	476.330,02	294.914,09	181.415,93
			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	3.259.134,41	2.782.804,39	476.330,02
			0,00
D. CURRENT LIABILITIES	2.486.128,98	2.771.324,43	-285.195,45
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	2.486.128,98	2.771.324,43	-285.195,45
Current payables	453.690,44	460.346,95	-6.656,51
Long-term liabilities falling due within the year	0,00	0,00	0,00
Sundry payables	0,00	33.425,22	-33.425,22
Other	1.545.705,05	1.712.750,84	-167.045,79
Accrued charges	1.545.241,05	1.481.429,69	63.811,36
Deferred income	464,00	0,00	464,00
Deferrals and accruals with consolidated EC entities	0,00	231.321,15	-231.321,15
Accounts payable with consolidated EC entities	486.733,49	564.801,42	-78.067,93
Pre-financing received from consolidated EC entities	379.142,18	460.158,27	-81.016,09
Other accounts payable against consolidated EC entities	107.591,31	104.643,15	2.948,16
TOTAL CURRENT LIABILITIES	2.486.128,98	2.771.324,43	-285.195,45
			0,00
TOTAL	5.745.263,39	5.554.128,82	191.134,57

A.2. Economic outturn account

	2008	2007
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	461.414,00	411.706,00
Fines	0,00	0,00
Recovery of expenses	0,00	68.057,08
Revenues from administrative operations	0,00	182.447,00
Other operating revenue	14.309.611,00	13.369.017,48
TOTAL OPERATING REVENUE	14.771.025,00	14.031.227,56
Administrative expenses	-9.747.469,80	-8.690.945,83
Staff expenses	-7.805.018,11	-7.043.912,31
Fixed asset related expenses	-456.929,01	-357.656,91
Other administrative expenses	-1.485.522,68	-1.289.376,61
Operational expenses	-4.535.190,89	-5.028.548,17
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	-4.535.190,89	-5.028.548,17
TOTAL OPERATING EXPENSES	-14.282.660,69	-13.719.494,00
SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES	488.364,31	311.733,56
Financial revenues	0,00	0,00
Financial expenses	-12.034,29	-16.819,47
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	-12.034,29	-16.819,47
SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES	476.330,02	294.914,09
Minority interest		
Extraordinary gains (+)		
Extraordinary losses (-)		
SURPLUS/(DEFICIT) FROM EXTRAORDINARY ITEMS	0,00	0,00
ECONOMIC RESULT OF THE YEAR	476.330,02	294.914,09

A.3. Cash-flow table (indirect method)

	2008	2007
Cash Flows from ordinary activities		
Surplus/(deficit) from ordinary activities	476.330,02	294.914,09
Operating activities		
Adjustments		
Amortization (intangible fixed assets) +	191.306,37	121.629,32
Depreciation (tangible fixed assets) +	265.622,64	236.027,59
Increase/(decrease) in Provisions for risks and liabilities	0,00	16.430,43
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	
(Increase)/decrease in Long term Receivables	0,00	
(Increase)/decrease in Short term Receivables	-399.381,35	-140.510,46
(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	-207.127,52	220.749,58
Increase/(decrease) in Liabilities related to consolidated EC entities	-78.067,93	-457.964,31
(Gains)/losses on sale of Property, plant and equipment	0,17	
Net cash Flow from operating activities	248.682,40	291.276,24
Cash Flows from investing activities		
Increase of tangible and intangible fixed assets (-)	-459.559,62	-325.956,23
Proceeds from tangible and intangible fixed assets (+)		
Net cash flow from investing activities	-459.559,62	-325.956,23
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	-210.877,22	-34.679,99
Cash and cash equivalents at the beginning of the period	1.846.415,08	1.881.095,07
Cash and cash equivalents at the end of the period	1.635.537,86	1.846.415,08

A.4. Annexes to the balance sheet

Assets

1. Intangible and tangible fixed assets

The value for intangible fixed assets purchased during 2008 was: EUR 231 664, 71

The value for tangible fixed assets purchased during 2008 was: EUR 227 894, 91

Total value purchased in 2008 for all fixed assets was: EUR 459 559,62

The total amount of depreciation for fixed assets at the year end was: EUR 456 929,01

The new total of non-current assets at 31 December 2008 was: EUR 3 154 112,55

Intangible fixed assets

2008		Computer Software	Total
Gross carrying amounts 01.01.2008	+	728.572,26	728.572,26
Additions	+	231.664,71	231.664,71
Disposals	-		0,00
Transfer between headings	+/-	0,00	0,00
Other changes (2)	+/-	0,00	0,00
Gross carrying amounts 31.12.2008		960.236,97	960.236,97
Accumulated amortization and impairment 01.01.2008	-	-302.489,99	-302.489,99
Amortization	-	-191.306,37	-191.306,37
Write-back of amortization	+		0,00
Disposals	+		0,00
Impairment (2)	-		0,00
Write-back of impairment	+		0,00
Transfer between headings	+/-		0,00
Other changes (2)	+/-	-0,07	-0,07
Accumulated amortization and impairment 31.12.2008		-493.796,43	-493.796,43
Net carrying amounts 31.12.2008		466.440,54	466.440,54

Tangible fixed assets

2008		Land	Buildings	Plant and Equipment	Computer hardware	Furniture and vehicles	Total
Gross carrying amounts 01.01.2008	+	1.275.000,00	2.287.237,93	113.676,66	1.074.955,46	111.749,66	4.862.619,71
Additions	+			544,00	225.783,91	1.567,00	227.894,91
Disposals	-				-135.521,59		-135.521,59
Transfer between headings	+/-						0,00
Other changes (1)	+/-			-825,86	-0,01	2.750,20	1.924,33
Gross carrying amounts 31.12.2008		1.275.000,00	2.287.237,93	113.394,80	1.165.217,77	116.066,86	4.956.917,36
							0,00
Accumulated amortization and impairment 01.01.2008	-		-1.111.742,09	-95.312,00	-843.962,55	-86.203,23	-2.137.219,87
Depreciation	-		-91.489,51	-5.416,45	-160.402,97	-8.313,71	-265.622,64
Write-back of depreciation	+						0,00
Disposals	+				135.521,59		135.521,59
Impairment (1)	-						0,00
Write-back of impairment	+						0,00
Transfer between headings	+/-			1.138,44	-1.138,44		0,00
Other changes (1)	+/-			825,83	-0,02	-2.750,24	-1.924,43
Accumulated amortization and impairment 31.12.2008		0,00	-1.203.231,60	-98.764,18	-869.982,39	-97.267,18	-2.269.245,35
Net carrying amounts 31.12.2008		1.275.000,00	1.084.006,33	14.630,62	295.235,38	18.799,68	2.687.672,01

Short-term receivables

Current receivables	31.12.2008			31.12.2007		
Receivables from	Gross Total	Amounts written down (-)	Net Value	Gross Total	Amounts written down (-)	Net Value
Customers	449.782,31		449.782,31	393.601,41		393.601,41
Member States	57.081,88		57.081,88	54.256,94		54.256,94
EFTA			0,00			0,00
Non consolidated EC entities NOT USED (1)			0,00			0,00
Staff NOT USED (2)			0,00			0,00
Third States			0,00			0,00
Other current receivables (3)	342.699,51		342.699,51			0,00
Intra-Commission NOT USED hide line			0,00			0,00
Consolidated EC entities (4)	0,00		0,00	0,00		0,00
Total	849.563,70	0,00	849.563,70	447.858,35	0,00	447.858,35

Total amount of current receivables at 31.12.2008 was: EUR 849 563,70

The amount in 'Customers': EUR 449 782, 31, corresponds to all amounts still open as receivables (i.e. the total of recovery orders already established but not yet cashed).

The amount of EUR 57 081,88 in Member States corresponds to the total amount paid as VAT but not yet claimed from the Portuguese authorities (*minus EUR 2 824,94 against 2007*)

The amount of other current receivables of EUR 342 699,51 corresponds mainly to an amount wrongly debited by our bank of EUR 354 051,31 that was credited again on the EMCDDA account together with the interest in the beginning of 2009 , the rest corresponds to advances salaries for staff not yet cleared at the year end (EUR 9078,24), advances missions for staff (EUR 5 846,53), tax to be paid or regularized (EUR 131,88) ; Liaison account (EUR 1113,69) ; Invoices step 1 still open (EUR 1158); Bank charges to be charged to the budget in 2009 (EUR 584,80) deducting (EUR -1938,16), current account staff and (EUR -25055,09), miscellaneous HB expenses regularized during 2009.

An amount of EUR 35 773,33 corresponds to the Deferred charges .

Total amount of EUR 70 275,95 corresponds to the Deferrals and Accruals with Consolidated EC Entities (this amount is related to amounts from assigned revenue that were not yet cleared at 31-12-2008)

Cash and cash equivalents:

The total of EUR 1 635 537, 86 can be detailed as follows:

- + EUR 1 621 356, 55 for the total of all bank current accounts at 31 December 2008;
- + EUR 14 181,11 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 2007	2.487.890,30	294.914,09	2.782.804,39
Changes in accounting policies 1)			0,00
Balance as of 1 January 2008 (if restated)	2.487.890,30	294.914,09	2.782.804,39
Other 2)			0,00
Fair value movements			0,00
Movement in Guarantee Fund reserve			0,00
Allocation of the Economic Result of Previous Year	294.914,09	-294.914,09	0,00
Amounts credited to Member States			0,00
Economic result of the year		476.330,02	476.330,02
Balance as of 31 December 2008	2.782.804,39	476.330,02	3.259.134,41

The economic result of the year after having applied all corrections in compliance with the rules of the Accrual Accounting, was: EUR 476 330,02 (see 'A.2 Economic outturn account': page 6).

The new total of non-current liabilities at 31 December 2008 is EUR 3 259 134,41.

Current payables

Current payables	31.12.2008	31.12.2007
Vendors	51.346,84	99.162,26
Member States		
EFTA		
Non consolidated EC entities, line is NOT USED in 2006 (1)		
Staff, line is NOT USED in 2006 (2)		
Third States		43.983,57
Other (3)	402.343,60	317.201,12
Intra-Commission		
Current payables with consolidated entities (4)	0,00	0,00
Total	453.690,44	460.346,95

The total of Current payables in 2008 was: EUR 453 690,44.

The amount in 'Vendors' of EUR 51 346, 84 corresponds to amounts not yet paid or to be regularised at 31.12.2008 (minus EUR 47 815,42 against the 2007 closure date).

The amount of EUR 402 343,60 corresponds; miscellaneous incomes to be posted (EUR 2537,52) and finally an amount of EUR 177 077,77 . (an amount of 175 000 € corresponds to the second amending Budget request at the year end and not yet reconciled between the 2 entities at 31.12.2008 plus EUR 225000 for IPA 2 project , the other amounts for (EUR -1158 and EUR -1113.69) will be regularised in 2009.

Deferrals and accruals

The amount of EUR 1 545 241,05 corresponds to the accrued charges confirmed by each deputy authorising officer concerning all 2008 deliverables from the carry-over amount for a total amount of EUR 1 390 777,43 and EUR 154 463,62 concerning the untaken holidays at 31.12.2008

Accounts payable with consolidated EC entities:

The amount of EUR 379 142.18 in 'Pre-financing received from consolidated EC entities' corresponds to the Budget Outturn Account for 2008 (EUR 230 847,38) and a balance of pre-financing received by the European Commission concerning assigned revenues projects still open at 31.12.2008 (EUR 148 294,80) and an Other accounts payable against consolidated EC entities of bank interest of EUR 108 055,31 deducted of 464 € (credit note -756 ; debit note 292) amount to a total of EUR 107 591,31 :

Contingents Liabilities and Commitments for future funding :

The centre still has a contract of bank guarantee given of EUR 100 000 link to a renting contract. (without transfer of funds.) and a guarantee received of EUR 6541,50.

For the commitments still opened at the year end, the centre has a carry-over of EUR 2 881 303,10.

B. Report on the implementation of the EMCDDA budget

Budget outturn account for the financial year 2008

		2008	2007
REVENUE			
Commission subsidy (for the operating budget -Titles 1,2 and 3 - of the agency)	+	13.919.600,00	13.469.321,00
Phare funds from Commission	+	149.400,00	
Other contributions and funding received via the Commission	+	494.190,00	
Other donors	+	461.414,00	333.482,13
Fee income	+		
Other revenue	+		250.504,08
TOTAL REVENUE (a)		15.024.604,00	14.053.307,21
EXPENDITURE			
<i>Title I: Staff</i>			
Payments	-	7.826.805,95	7.116.660,47
Appropriations carried over	-	57.648,49	88.421,24
<i>Title II: Administrative Expenses</i>			
Payments	-	1.086.963,62	1.328.549,75
Appropriations carried over	-	901.006,93	786.181,65
<i>Title III: Operating Expenditure</i>			
Payments	-	4.869.955,76	4.885.285,41
Appropriations carried over	-	601.515,28	382.592,76
TOTAL EXPENDITURE (b)		15.343.896,03	14.587.691,28
OUTTURN FOR THE FINANCIAL YEAR (a-b)		-319.292,03	-534.384,07
Cancellation of unused payment appropriations carried over from previous year	+	87.685,39	104.499,99
Adjustment for carry-over from the previous year of appropriations available at 31.12 arising from assigned revenue	+	400.484,50	728.694,75
Exchange differences for the year (gain +/-loss -)	+/-	2.798,93	-293,19
NORWAY GRANT RESULT 2008 + OTHER ASSIGNED REVENUE		59.170,59	63.844,44
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR		230.847,38	362.361,92
Balance year N-1	+/-	362.361,92	538.257,10
Positive balance from year N-1 reimbursed in year N to the Commission	-	-362.361,92	-538.257,10
Result used for determining amounts in general accounting		230.847,38	362.361,92
Commission subsidy - agency registers accrued revenue and Commission accrued expense		13.688.752,62	
Pre-financing remaining open to be reimbursed by agency to Commission in year N+1		230.847,38	

Not included in the budget outturn:

Interest generated by 31/12/08 on the Commission subsidy funds and to be reimbursed to the Commission (liability)	+	108.053,68	83.481,91
---	---	------------	-----------

The annual accounts of the EMCDDA for the year 2008 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.

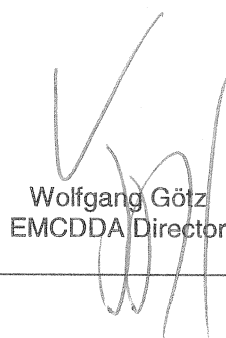
I hereby certify that based on this information, and on such checks as I deemed necessary to sign off the accounts, I have a reasonable assurance that the accounts present a true and fair view of the financial situation of the EMCDDA in all relevant aspects.

Signed off on 17/06/09



Pascal Jonjic
EMCDDA Accounting Officer

Adopted on 17/06/09



Wolfgang Götz
EMCDDA Director

APPENDIX to the EMCDDA 2008 Accounts

Report on budgetary and financial management for the financial year 2008

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;
- **annuality:** the appropriations entered are authorized 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 SI2 system and ABAC from October 2008 .

The financial accounting system (general ledger) was provided by the BOB system and SAP from October 2008.

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.4. Nomenclature of appropriations

The nomenclature of appropriations is as follows:

- ☒ C1: Current appropriations
- ☒ C8: Automatic carried-over appropriations
- ☒ RO: Assigned revenue — external and internal
- ☒ C5 : Internal assigned revenue

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

The following measures were taken in 2008 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 2007 financial exercise, as well as resulting from the audit of the EMCDDA internal control system carried out by the IAS in 2005 and followed up in 2007:

- Development of standard tools for assessment of the Financial capacity of the tenders.
- Implementation of processes and tools for ex-post control
- Procedures for reporting of improprieties
- Revised procedures for the management of the training activities
- Appointment of a new staff member as financial verifying agent an in charge of risk assessment issues
- New rules for staff promotion and appraisal
- A manual for recruitment that consolidates all relevant information in one document has been formally approved
- Written guidelines for the management of the central reception and mail service
- Decision by the Director on a new policy on archiving and destruction of documents and records
- OIB inspection of RdN in June 2008 in order to ensure to receive an A Grade building and to check compliance with EMCDDA needs.

The IAS of the Commission conducted an audit to check the preparedness for the move. The conclusion of this audit was, that the EMCDDA is in general prepared for the move, nevertheless several issues could be improved:

- Security rulebook in order to provide a regulatory framework for the handling of classified information was adopted
- Several alternative options for the rental of conference facilities were developed.
- The budgetary authorities received an updated budget sheet for the move and running of the new buildings based on several scenarios at the end of 2008
- The planning tools were regularly updated to reflect changes in the project.
- External Lawyers were regularly consulted in regards to the rental contract negotiations to ensure market standards were known and followed.

Furthermore in 2008 some positive results were achieved in the management of the general ledger accounts:

- Synchronisation and integration in the new ABAC-SAP system of both Budgetary Accountancy and General Ledger on a daily basis (every 10 minutes to be precise).
- Implementation of a new integrated system of General Ledger (SAP):
 - SAP Payment Run synchronised with SWIFT and integrated with all Payment orders approved by the Deputy Authorising Officers in ABAC system
 - More integrated and synchronised bank reconciliation into SAP system, daily up-load of bank statements allowing the accounting officer to optimize much better the follow-up of all financial operations
 - Implementation of the principle of Legal Entities and Bank Account files in a unique central database available for all Bodies using this accounting system
 - Integrated Chart of Accounts with European Commission facilitating the integration of Individual Accounts for the consolidation procedure during the year and closure
 - SAP Reporting tool and specific reports for General Ledger and budgetary implementation available on the Centralised DATAWAREHOUSE
 - Reporting tool available in SAP allowing to generate financial statements (Balance Sheet, Economic Result, Profit and loss, assets reports).

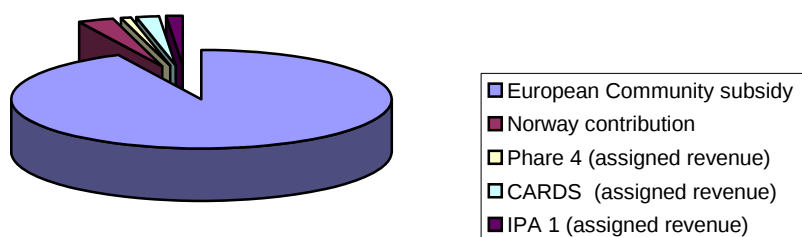
II. Implementation of the budget

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

II.1. Revenue

	2008 – Revenue entered in the budget	2008 – Actual revenue
European Community subsidy	14.094.600	13.919.600
Other fundings:		
Norway contribution	461.414	461.414
Phare 4 (assigned revenue)		149.400
CARDS (assigned revenue)		269.190
IPA 1 (assigned revenue)	250.000	225.000
IPA 2 (assigned revenue)	250.000	
Total	15.056.014	15.024.604

2008 – Actual revenue



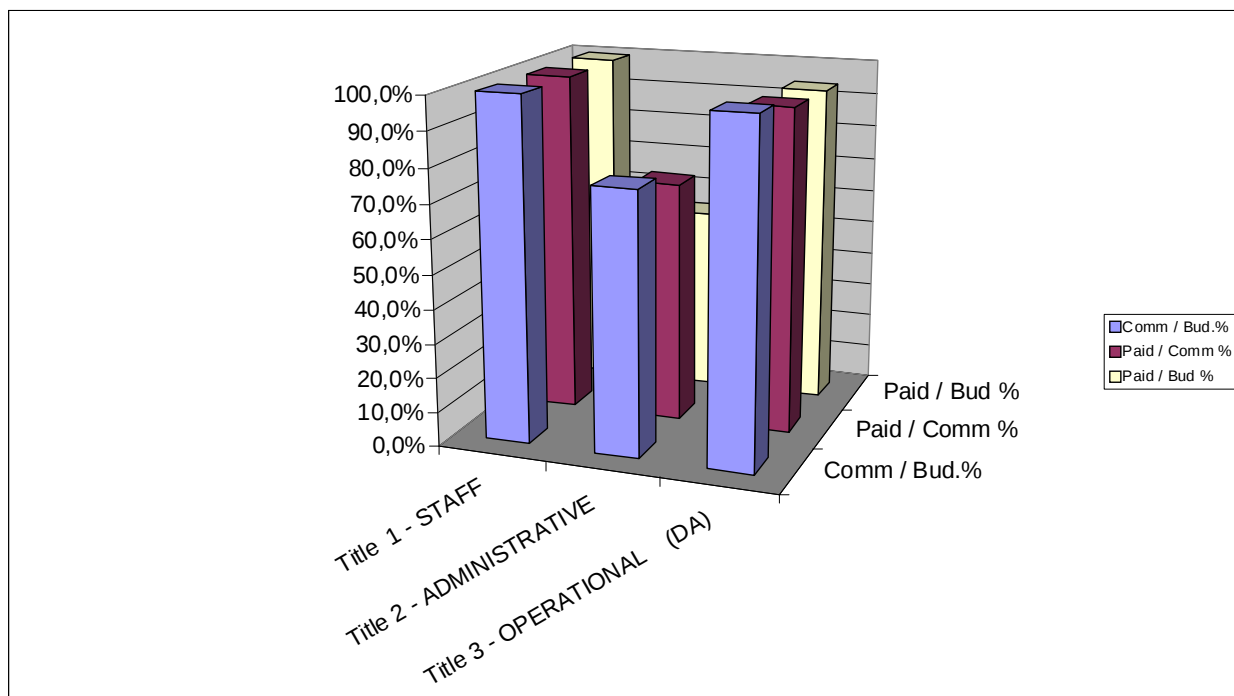
II.2. Expenditure

II.2.1. Overall analysis of expenditure concerning appropriations from the 2008 budget (C1)

The various measures adopted in 2008 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 96.39 % for commitment appropriations, 94.78 % for payment appropriations against commitment and 91.36 % for payment against the final budget.

	2008						2007			2008 vs 2007		
	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	7.836.000,00	7.834.254,44	7.791.885,95	99,98%	99,46%	99,44%	99,71%	98,77%	98,49%	0,26	0,69	0,95
Title 2 - ADMINISTRATIVE	2.006.957,00	1.535.912,88	1.083.548,83	76,53%	70,55%	53,99%	98,58%	62,71%	61,81%	-22,05	7,84	-7,82
Title 3 - OPERATIONAL (DA)	4.713.057,00	4.660.828,18	4.422.783,30	98,89%	94,89%	93,84%	96,32%	98,98%	95,34%	2,57	-4,09	-1,50
Total	14.556.014,00	14.030.995,50	13.298.218,08	96,39%	94,78%	91,36%	98,40%	93,39%	91,90%	-2,01	1,39	-0,54



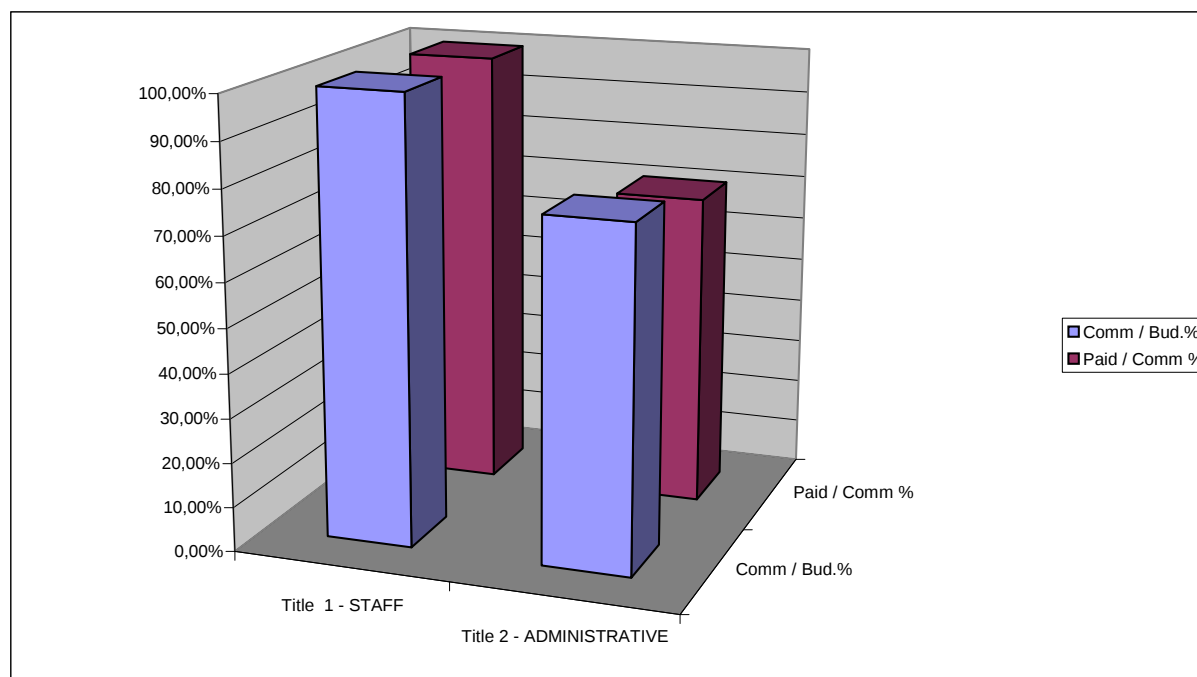
II.2.2. Non-differentiated appropriations (NDA), titles 1 and 2 (C1)

Analysis of the data relating to the budget execution of titles 1 and 2 (non-differentiated appropriations) shows a decrease compared with the 2007 execution rate, in terms of commitments (-4.25) and an improvement for payments (+ 4.07).

Concerning administrative expenditure, an increase of 7.84 is noted, assigned mainly to title 2 of the budget.

Execution rate stands at 95.20 % for commitment appropriations and at 94.72 % for payment appropriations, against 99.45 % and 90.65 % for 2007.

	2008					2007		2008 vs 2007	
	Final budget	Committed	Paid	Comm / Bud.%	Paid / Comm %	Comm / Bud.%	Paid / Comm %	Comm / Bud.	Paid / Comm
Title 1 - STAFF	7.836.000,00	7.834.254,44	7.791.885,95	99,98%	99,46%	99,71%	98,77%	0,27	0,69
Title 2 - ADMINISTRATIVE	2.006.957,00	1.535.912,88	1.083.548,83	76,53%	70,55%	98,58%	62,71%	-22,05	7,84
Total	9.842.957	9.370.167	8.875.435	95,20%	94,72%	99,45%	90,65%	-4,25	4,07



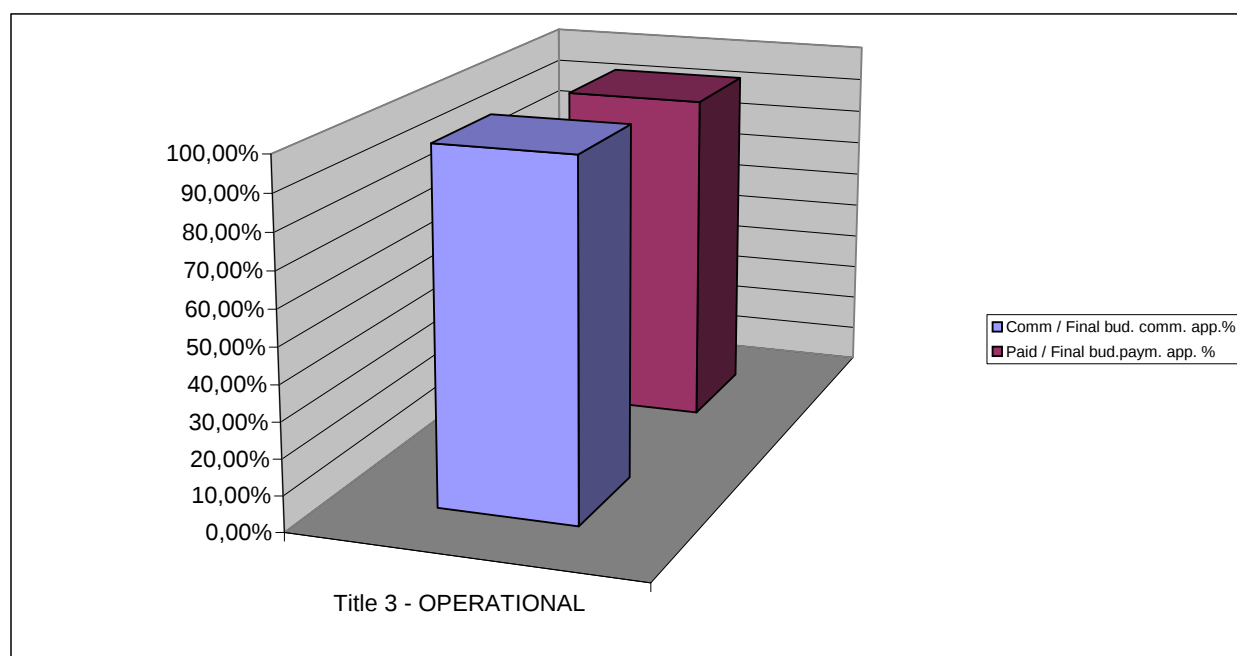
II.2.3. Differentiated appropriations (DA), title 3 (C1)

Analysis of the execution of title 3 of the 2008 budget shows an increase on the committed on final budget appropriation of (+2.57) and a small decrease compared with the 2007 execution rate in the use of payment appropriations (-1.50).

The execution rate stands at 98.89 % for commitment appropriations, and the execution rate of payments against the payment appropriations stands at 93.84 %.

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

	2008						2007		2008 vs 2007	
	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	4.713.057	4.660.828	98,89%	4.713.057	4.422.783	93,84%	96,32%	95,34%	2,57	-1,50
Total	4.713.057	4.660.828	98,89%	4.713.057	4.422.783	93,84%	96,32%	95,34%	2,57	-1,50



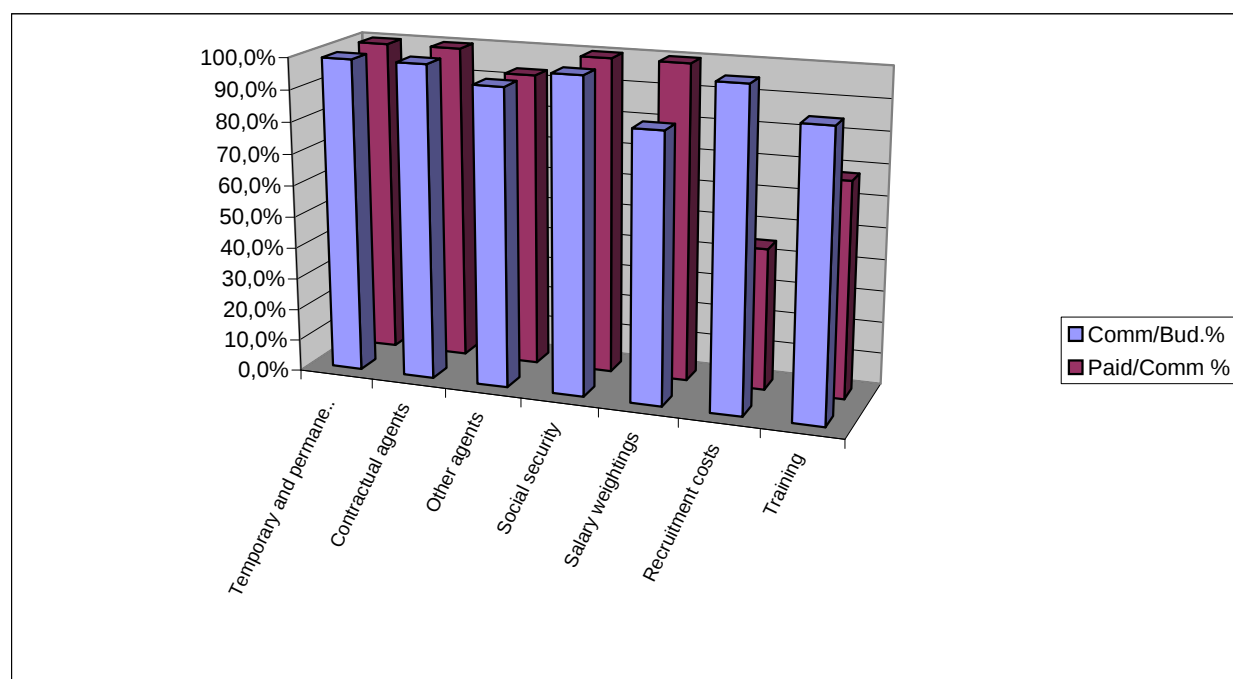
II.3. Analysis by type of expenditure (C1 appropriations)

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 99.98 %. The execution rate of payments against the committed appropriations stands at 99.46 %.

Analysis of the budget execution of title 1 of the 2008 budget shows an overall improvement compared to the execution rate of 2007 appropriations, both for commitments (+0.27) and payments (+0.69).

		2008				
		Final budget	Committed	Paid	Comm/Bud. %	Paid/Comm %
111	Temporary and permanent staff	7.049.144,00	6.999.037,47	6.997.043,73	99,29%	99,97%
114	Contractual agents	785.000,00	780.221,39	780.221,39	99,39%	100,00%
115	Other agents	56.856,00	53.520,36	49.842,36	94,13%	93,13%
116	Social security	275.000,00	272.856,62	272.856,62	99,22%	100,00%
117	Salary weightings	-435.000,00	-368.204,92	-368.204,92	84,64%	100,00%
118	Recruitment costs	25.000,00	25.000,00	11.203,24	100,00%	44,81%
119	Training	80.000,00	71.823,52	48.923,53	89,78%	68,12%
	TOTAL TITLE 1	7.836.000,00	7.834.254,44	7.791.885,95	99,98 %	99,46 %

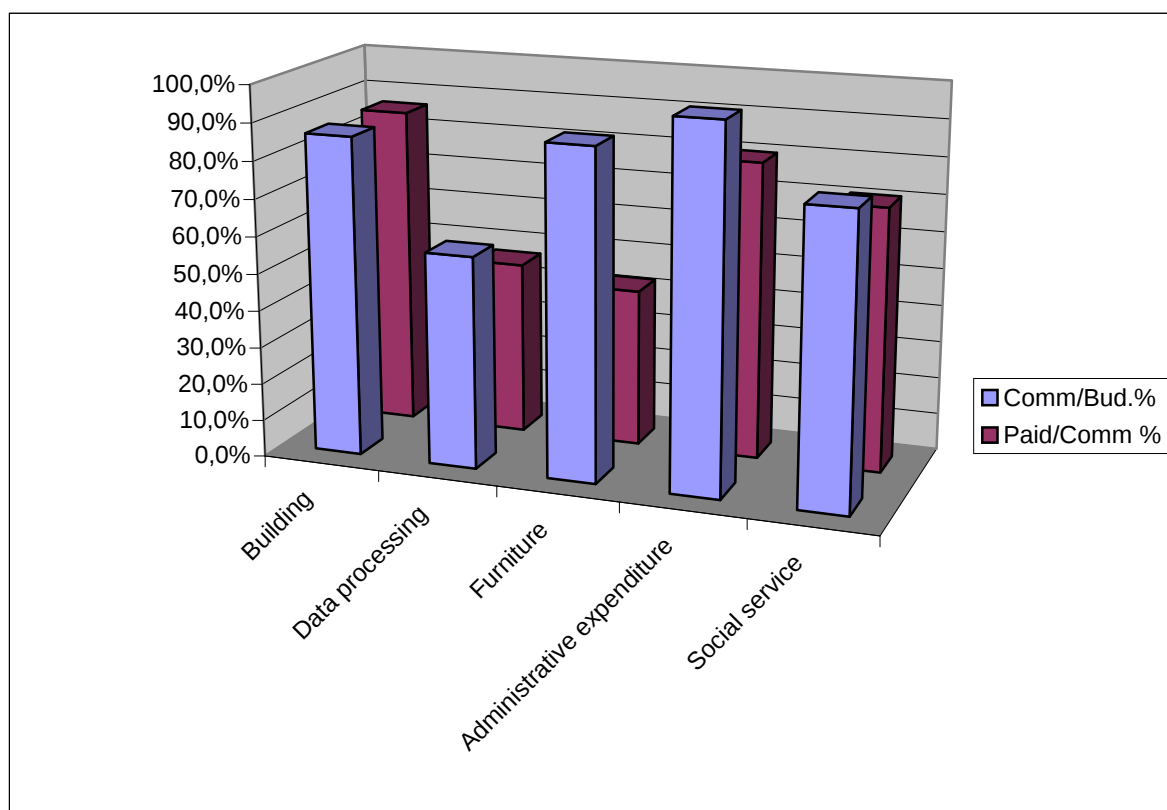


II.3.2. Title 2 — expenditure relating to support activities (C 1)

The ratio committed/budget at the end of 2008 was 76.53 %, which represents a decrease (-22.05) against 2007 execution. This decrease is mainly related to the fact that the Centre has not yet moved to its new premises and an amount of EUR 439,000 was proposed to our Management Board to approve a non-automatic carry-over from 2008 to 2009.

The ratio paid/committed was 70.55 % at the end of 2008, which represents an increase of 7.84.

		2008				
		Final budget	Committed	Paid	Comm/Bud.%	Paid/Comm %
211	Building	893.557,00	770.230,90	664.749,25	86,20%	86,31%
212	Data processing	738.700,00	422.610,93	197.677,63	57,21%	46,78%
213	Furniture	151.175,76	133.816,95	56.888,76	88,52%	42,51%
214	Administrative expenditure	180.024,24	175.257,63	140.141,60	97,35%	79,96%
215	Social service	43.500,00	33.996,47	24.091,59	78,15%	70,86%
	TOTAL TITLE 2	2.006.957,00	1.535.912,88	1.083.548,83	76,53%	70,55%



II.3.3. Title 3 — expenditure relating to projects and operational activities (C1)

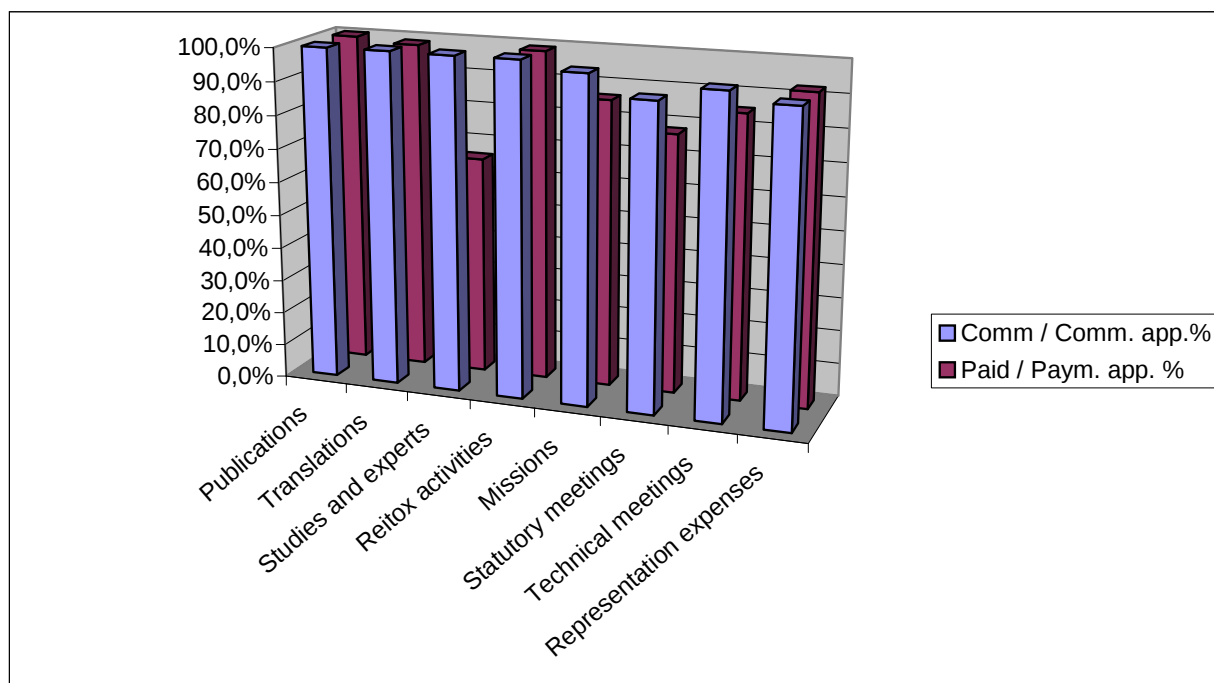
The execution rate of payment against payment appropriations in 2008 was 93.84 % against 95.3 % in 2007 (-1.50).

The main items representing the general increase in the rate of expenditure for 2008 are the following:

- (1) Publications: 100 % (+**11.4** against 2007);
- (2) Technical meetings: 85.13 % (+**16.33** against 2007).

It should be noted that the execution rate of commitments for both translations and Reitox activities stood at 100 %.

		2008					
		Final budget - Commitment appropriations	Committed	Comm / Comm. app.%	Final budget - Payment appropriations	Paid	Paid / Paym. app. %
311	Publications	327.832,82	327.378,98	99,86%	352.898,49	352.898,49	100,00%
312	Translations	686.887,67	686.887,67	100,00%	725.325,51	714.979,33	98,57%
314	Studies and experts	347.859,40	347.505,40	99,90%	308.606,00	202.360,74	65,57%
315	Reitox activities	2.383.934,00	2.383.934,00	100,00%	2.403.727,00	2.382.487,81	99,12%
316	Missions	305.736,00	297.982,00	97,46%	285.672,00	246.112,01	86,15%
317	Statutory meetings	299.362,30	272.906,80	91,16%	247.620,00	192.457,01	77,72%
318	Technical meetings	359.414,81	342.356,53	95,25%	387.178,00	329.611,11	85,13%
319	Representation expenses	2.030,00	1.876,80	92,45%	2.030,00	1.876,80	92,45%
	TOTAL TITLE 3	4.713.057,00	4.660.828,18	98,89 %	4.713.057,00	4.422.783,30	93,84%

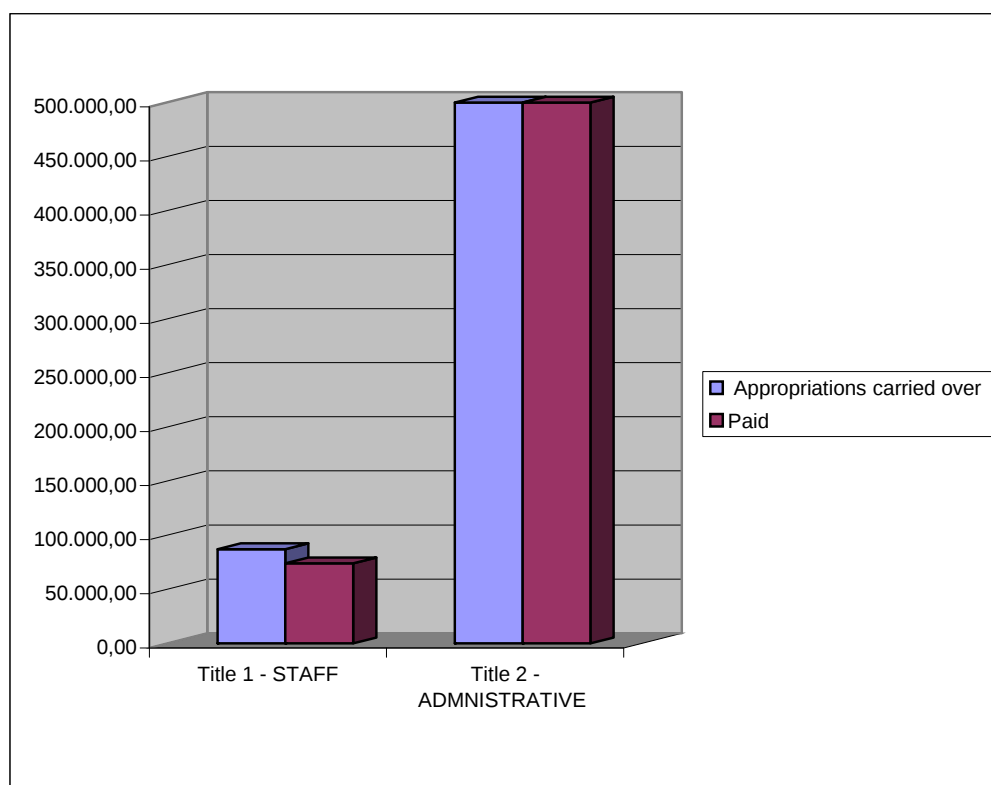


II.4. Appropriations carried over automatically from 2007 to 2008 (NDA) — titles 1 and 2 (C8)

Analysis of data relating to the budgetary implementation of appropriations carried over automatically in 2008 shows an improvement compared with the 2007 execution rate for title 1, and a decrease in title 2 of the budget automatically carried over.

The global execution rate stands at 89.76 % of the appropriations carried over for titles 1 and 2, which represents an increase of 11.

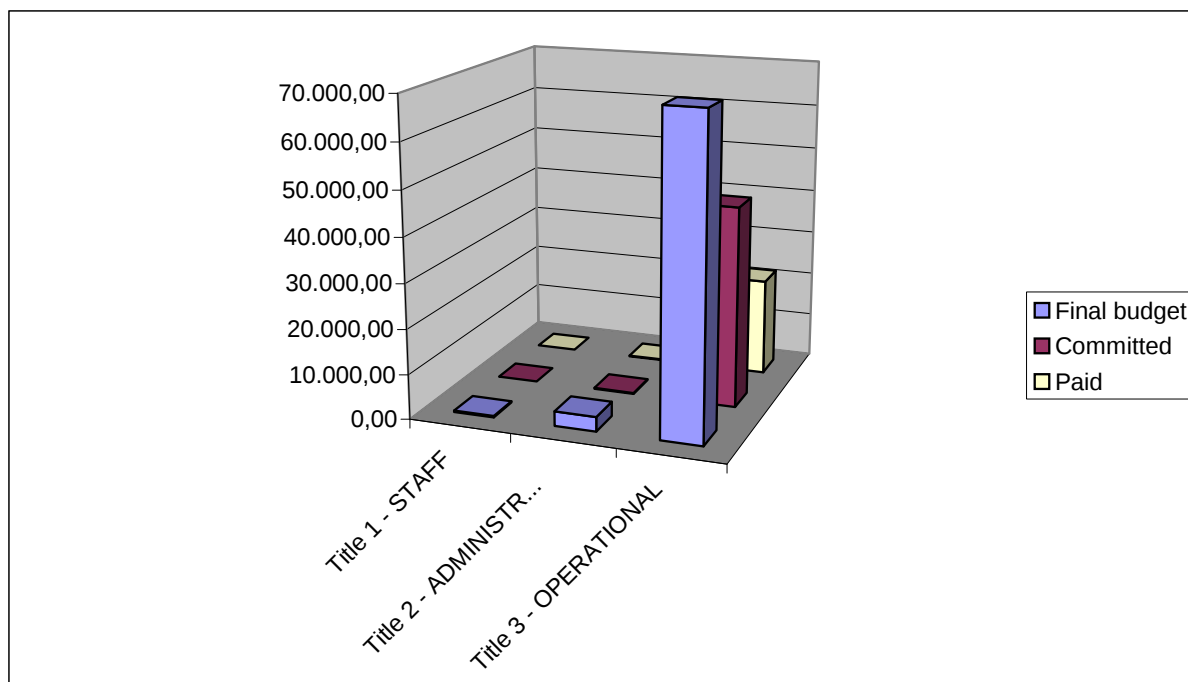
2008				2007	2008 vs 2007
	Appropriations carried over	Paid	Paid/ App. carried over %	Paid/ App. carried over %	Paid/ App. carried over
Title 1 - STAFF	87.118,32	73.934,15	84,87%	93,08%	-8
Title 2 - ADMINISTRATIVE	769.592,83	695.091,61	90,32%	75,85%	14
Total	856.711,15	769.025,76	89,76%	79,12%	11



II.5.4. Other assigned revenue C5 (ex-R0/EMC)

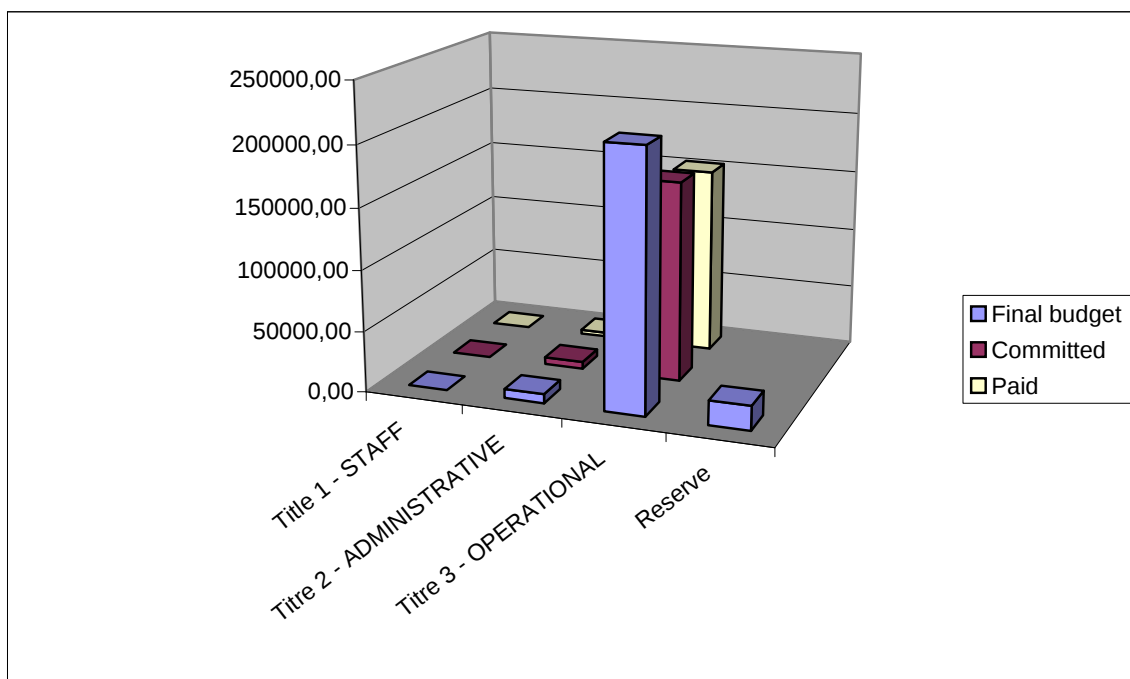
Budget Execution C5 (ex-RO/ EMC)

	2008				
	Final budget	Committed	Paid	Comm/Bud.%	Paid/Comm.%
Title 1 - STAFF	302,92	0,00	0,00	0,00%	0,00%
Title 2 - ADMINISTRATIVE	3.236,86	225,26	132,84	6,96%	58,97%
Title 3 - OPERATIONAL	69.748,37	44.591,05	21.782,51	63,93%	48,85%
Total	73.288,15	44.816,31	21.915,35	61,15%	48,90%



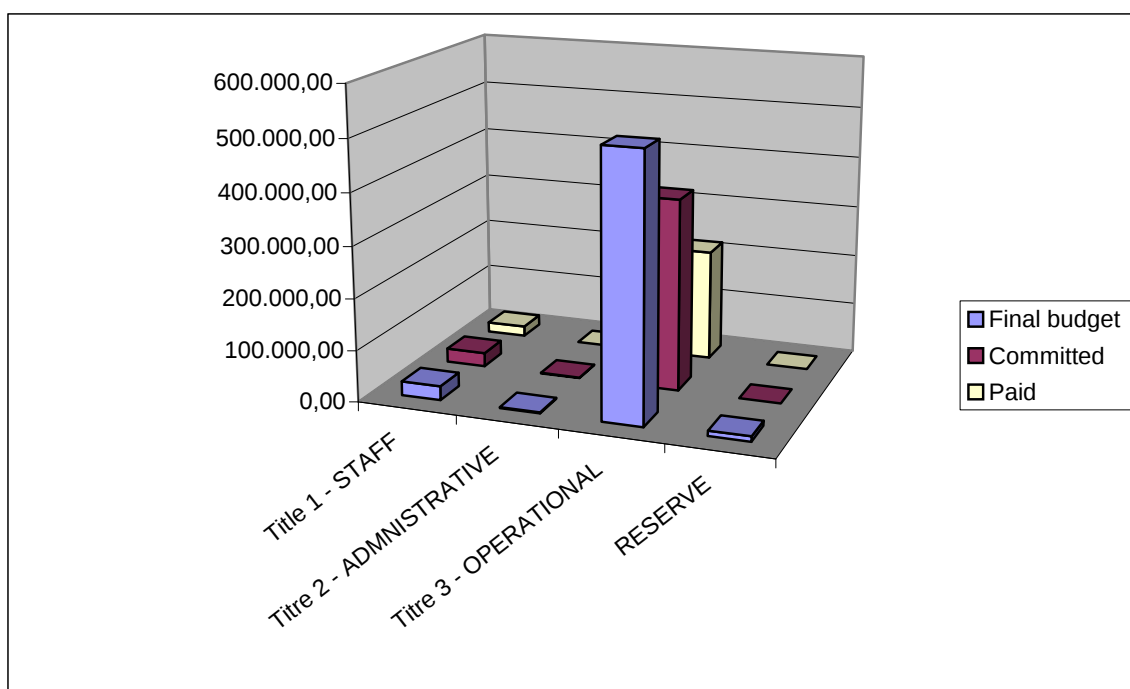
Budget Execution PHARE IV - EMCDDA Project (Assigned revenue)

	2008				
	Final budget	Committed	Paid	Comm/Bud. %	Paid/Comm %
Title 1 - STAFF	0,00	0,00	0,00	0,0%	0,0%
Titre 2 - ADMINISTRATIVE	7413,23	5719,23	3281,95	77,1%	57,4%
Titre 3 - OPERATIONAL	211639,37	164167,82	153602,00	77,6%	93,6%
Reserve	20000,00				
Total	239052,60	169887,05	156883,95	71,1%	92,3%



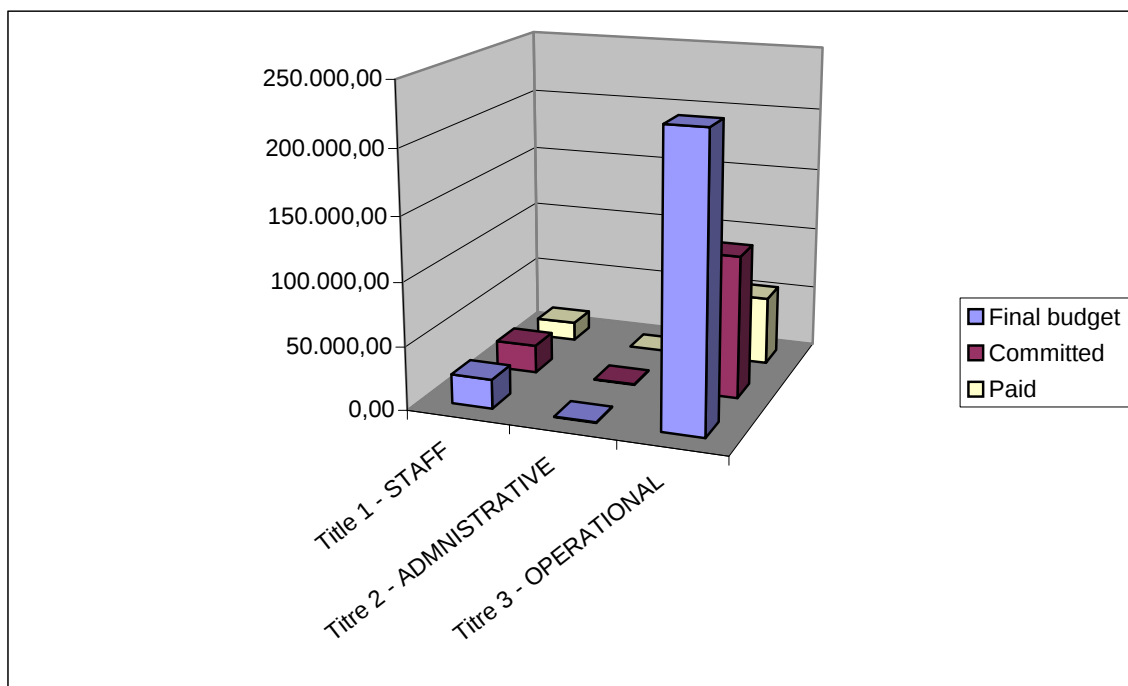
Budget Execution Cards - EMCDDA Project (Assigned revenue)

	2008				
	Final budget	Committed	Paid	Comm/Bud. %	Paid/Comm %
Title 1 - STAFF	27.200,00	27.200,00	20.000,00	100,00%	73,53%
Titre 2 - ADMNISTRATIVE	2.000,00	1.000,00	0,00	50,00%	0,00%
Titre 3 - OPERATIONAL	510.800,00	372.214,80	217.355,56	72,87%	58,40%
RESERVE	10.000,00	0,00	0,00	0,00%	0,00%
Total	550.000,00	400.414,80	237.355,56	72,80%	59,28%



Budget Execution IPA 1 - EMCDDA Project (Assigned revenue)

	2008				
	Final budget	Committed	Paid	Comm/Bud. %	Paid/Comm %
Title 1 - STAFF	23.000,00	22.120,00	14.920,00	96,17%	67,45%
Titre 2 - ADMINISTRATIVE	500,00	500,00	0,00	100,00%	0,00%
Titre 3 - OPERATIONAL	226.500,00	112.326,39	54.432,39	49,59%	48,46%
Total	250.000,00	134.946,39	69.352,39	53,98%	51,39%



ABM presentation of the EMCDDA 2008 budget in accordance with the content and costs of the EMCDDA 2008 WP

REVENUES

	Initial Budget	BRS	Final Budget
E. C. SUBSIDY (Under Budget Lines 18 07 01 01 et 18 07 01	13.400.000	694.600	14.094.600
NORWAY CONTRIBUTION	427.579	33.835	461.414
TURKEY CONTRIBUTION	100.000	-100.000	
TOTAL	13.927.579	628.435	14.556.014

IPA 1	250.000
IPA 2	250.000

EXPENDITURE (Direct Costs by Programmes-Commitments)

PROGRAMME	TITLE 1 SALARIES Allocated		TITLE 1 SALARIES Executed	TITLE 3** ACTIVITIES Allocated		TITLE 3** ACTIVITIES Executed	TOTAL Allocated		TOTAL Executed
	Initial Budget	Final Budget		Initial Budget	Final Budget		Initial Budget	Final Budget	
EPI	1.770.502	1.822.361	1.610.780	277.157	349.596	347.242	2.047.659	2.171.957	1.958.022
RES	1.066.355	1.142.112	1.187.580	142.975	125.168	124.231	1.209.330	1.267.280	1.311.811
SCD	365.493	216.172	366.583	25.864	31.000	31.000	391.357	247.172	397.583
REITOX SUBVENTION							2.625.000	2.383.934	2.383.934

PROGRAMME	TITLE 1 SALARIES Allocated		TITLE 1 SALARIES Executed	TITLE 2 FUNCTIONNNG Allocated		TITLE 2 FUNCTIONNNG Executed	TITLE 3** ACTIVITIES Allocated		TITLE 3** ACTIVITIES Executed	TOTAL Allocated		TOTAL Executed
	Initial Budget	Final Budget		Initial Budget	Final Budget		Initial Budget	Final Budget		Initial Budget	Final Budget	
COMMUNICATION	769.097	786.753	878.089	0	0	0	968.774	1.061.045	1.060.082	1.737.871	1.847.798	1.938.171
REITOX	655.711	679.789	622.744	0	0	0	196.700	339.343	324.050	852.411	1.019.132	946.794

PROGRAMME	TITLE 1 SALARIES		TITLE 1 SALARIES Executed	TITLE 2 FUNCTIONNNG Allocated		TITLE 2 FUNCTIONNNG Executed	TITLE 3** ACTIVITIES Allocated		TITLE 3** ACTIVITIES Executed	TOTAL Allocated		TOTAL Executed
	Initial Budget	Final Budget		Initial Budget	Final Budget		Initial Budget	Final Budget		Initial Budget	Final Budget	
DIRECTION	702.075	722.639	623.203	0	0	0	343.737	310.863	282.618	1.045.812	1.033.502	905.821
ADMINISTRATION	1.614.330	1.777.117	1.849.279	908.657	1.102.236	1.151.102	63.718	97.108	97.106	2.661.705	3.081.461	3.194.311
ADMINISTRATION (Formation+Recrut.)	75.000	105.000	96.824									
ICT	567.437	584.057	579.461	753.700	904.721	384.811	35.297	15.000	10.565	1.356.434	1.503.778	974.837

PROGRAMME	TITLE 1 SALARIES	TITLE 1 SALARIES Executed	TITLE 2 FUNCTIONNNG	TITLE 2 FUNCTIONNNG Executed	TITLE 3 ACTIVITIES	TITLE 3 ACTIVITIES Executed	TOTAL PROGRAMME DIRECT COSTS	TOTAL PROGRAMME DIRECT COSTS Executed
IPA 1	23.000	22.120	500	500	226.500	112.326	250.000	134.946
IPA 2	23.000	0	500	0	226.500	0	250.000	0

II.6. Detailed tables on the 2008 budget execution

Budget Execution 2008 - C1 - 2008 CREDITS (non-differentiated approp.) - TITLE 1																
Budget Line	Budget Line Description	Initial Credit (1)	Transfer (2)	VIP Com App (3)	Budget Before 2nd BRS (4)	2nd ASB (5)	Commitment Appropriation Transaction Amount (6) = (1) + (2) + (3)	Executed Commitment Amount (7)	% Committed related to Budget (8)	Not Used - To be Cancelled (6)-(7)	VIP Paym App (9)	Payment Appropriation Transaction Amount (10) = (1) + (9)	Executed Payment Amount (11)	% Payment related to Committed (12)	To Be Carry Forwarded 13= (7)-(11)	To Be Carry Forwarded (2009 - C2)
1111	SALARIES-ALLOWANCES OFFICIALS-TEMPORARY	5.250.000,00	0,00	-22.233,27		0,00	5.227.766,73	5.182.567,85	99,14%	45.198,88	-22.233,27	5.227.766,73	5.182.567,85	100,00%	0,00	0,00
1112	FAMILY ALLOWANCES	650.000,00	0,00	99.000,00		0,00	749.000,00	745.366,36	99,51%	3.633,64	99.000,00	749.000,00	745.366,36	100,00%	0,00	0,00
1113	EXPATRIATION AND FOREIGN RESIDENCE ALLOWANCES	750.000,00	0,00	-12.122,73		0,00	737.877,27	737.877,27	100,00%	0,00	-12.122,73	737.877,27	737.877,27	100,00%	0,00	0,00
1114	FIXED ALLOWANCES	15.000,00	0,00	-1.500,00		0,00	13.500,00	13.450,91	99,64%	49,09	-1.500,00	13.500,00	13.450,91	100,00%	0,00	0,00
1115	BIRTH AND DEATH GRANTS FOR TEMPORARY AND PERMANENT STAFF	1.000,00	0,00	0,00		0,00	1.000,00	793,24	79,32%	206,76	0,00	1.000,00	793,24	100,00%	0,00	0,00
1116	ANNUAL TRAVEL COSTS	180.000,00	0,00	5.000,00		0,00	185.000,00	183.981,84	99,45%	1.018,16	5.000,00	185.000,00	183.981,84	100,00%	0,00	0,00
1117	ALLOWANCES-EXPENS ON ENTERING AND LEAVING	175.000,00	0,00	-40.000,00		0,00	135.000,00	135.000,00	100,00%	0,00	-40.000,00	135.000,00	133.006,26	98,52%	1.993,74	0,00
	Total Article 111	7.021.000,00	0,00	28.144,00	0,00	0,00	7.049.144,00	6.999.037,47	99,29%	50.106,53	28.144,00	7.049.144,00	6.997.043,73	99,97%	1.993,74	0,00
1141	SALARIES AND ALLOWANCES FOR CONTRACTUAL AGENTS	730.000,00	0,00	55.000,00		0,00	785.000,00	780.221,39	99,39%	4.778,61	55.000,00	785.000,00	780.221,39	100,00%	0,00	0,00
	Total Article 114	730.000,00	0,00	55.000,00	0,00	0,00	785.000,00	780.221,39	99,39%	4.778,61	55.000,00	785.000,00	780.221,39	100,00%	0,00	0,00
1153	AGENCY STAFF	0,00	0,00	56.478,00		0,00	56.478,00	53.294,67	94,36%	3.183,33	56.478,00	56.478,00	49.616,67	93,10%	3.678,00	0,00
1154	STAGIAIRES	0,00	0,00	378,00		0,00	378,00	225,69	59,71%	152,31	378,00	378,00	225,69	100,00%	0,00	0,00
	Total Article 115	0,00	0,00	56.856,00	0,00	0,00	56.856,00	53.520,36	94,13%	3.335,64	56.856,00	56.856,00	49.842,36	93,13%	3.678,00	0,00
1161	INSURANCE AGAINST SICKNESS	176.000,00	0,00	3.000,00		0,00	179.000,00	178.398,42	99,66%	601,58	3.000,00	179.000,00	178.398,42	100,00%	0,00	0,00
1162	INSURANCE AGAINST ACCIDENTS- OCCUPATIONAL DISEASE	36.000,00	0,00	2.000,00		0,00	38.000,00	37.484,64	98,64%	515,36	2.000,00	38.000,00	37.484,64	100,00%	0,00	0,00
1163	UNEMPLOYMENT INSURANCE FOR TEMPORARY STAFF	58.000,00	0,00	0,00		0,00	58.000,00	56.973,56	98,23%	1.026,44	0,00	58.000,00	56.973,56	100,00%	0,00	0,00
	Total Article 116	270.000,00	0,00	5.000,00	0,00	0,00	275.000,00	272.856,62	99,22%	2.143,38	5.000,00	275.000,00	272.856,62	100,00%	0,00	0,00
1171	WEIGHTINGS	-510.000,00	0,00	75.000,00		0,00	-435.000,00	-368.204,92	84,64%	-66.795,08	75.000,00	-435.000,00	-368.204,92	84,64%	0,00	0,00
	Total Article 117	-510.000,00	0,00	75.000,00	0,00	0,00	-435.000,00	-368.204,92	84,64%	-66.795,08	75.000,00	-435.000,00	-368.204,92	84,64%	0,00	0,00
1181	RECRUITMENT	25.000,00	0,00	0,00		0,00	25.000,00	25.000,00	100,00%	0,00	0,00	25.000,00	11.203,24	44,81%	13.796,76	0,00
	Total Article 118	25.000,00	0,00	0,00		0,00	25.000,00	25.000,00	100,00%	0,00	0,00	25.000,00	11.203,24	44,81%	13.796,76	0,00
1191	TRAINING	50.000,00	0,00	30.000,00		0,00	80.000,00	71.823,52	89,78%	8.176,48	30.000,00	80.000,00	48.923,53	68,12%	22.899,99	0,00
	Total Article 119	50.000,00	0,00	30.000,00	0,00	0,00	80.000,00	71.823,52	89,78%	8.176,48	30.000,00	80.000,00	48.923,53	68,12%	22.899,99	0,00
	Total Chapter 11	7.586.000,00	0,00	250.000,00	0,00	0,00	7.836.000,00	7.834.254,44	99,98%	1.745,56	250.000,00	7.836.000,00	7.791.885,95	99,46%	42.368,49	0,00
	Total Title 1	7.586.000,00	0,00	250.000,00	0,00	0,00	7.836.000,00	7.834.254,44	99,98%	1.745,56	250.000,00	7.836.000,00	7.791.885,95	99,46%	42.368,49	0,00

Budget Execution 2008 - C1 - 2008 CREDITS (non-differentiated approp.) - TITLE 2																
Budget Line	Budget Line Description	Initial Credit (1)	Transfer (2)	VIP Com App (3)	Budget Before 2nd BRS	2nd ASB	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)	To Be Carry Forwarded (2009 - C2)
2111	RENT	400.211,00	0,00	65.539,36	465.750,36	0,64	465.751,00	465.750,36	100,00%	0,64	65.539,36	465.751,00	465.750,36	100,00%	0,00	0,00
2112	WATER, GAS, ELECTRICITY AND HEATING	61.800,00	0,00	0,00	61.800,00	-11.300,00	55.433,00	55.433,00	100,00%	0,00	0,00	55.433,00	53.450,88	96,42%	1.982,12	0,00
2113	CLEANING AND MAINTENANCE	374.385,00	0,00	-218.539,36	155.845,64	-15.845,64	139.587,00	86.514,31	61,98%	414,53	-218.539,36	139.587,00	70.840,24	81,88%	15.674,07	52.658,16
2114	SECURITY AND SURVEILLANCE OF BUILDINGS	284.966,00	0,00	-100.000,00	184.966,00	-34.660,00	146.306,00	94.453,23	64,56%	0,00	-100.000,00	146.306,00	63.346,27	67,07%	31.106,96	51.852,77
2117	OTHER EXPENDITURE ON BUILDINGS	101.000,00	0,00	0,00	101.000,00	-14.000,00	86.480,00	68.080,00	78,72%	0,00	0,00	86.480,00	11.361,50	16,69%	56.718,50	18.400,00
	Total Article 211	1.222.362,00	0,00	-253.000,00	969.362,00	-75.805,00	893.557,00	770.230,90	86,20 %	415,17	-253.000,00	893.557,00	664.749,25	86,31 %	105.481,65	122.910,93
2121	COMPUTER CENTRE OPERATIONS	818.700,00	0,00	0,00	818.700,00	-80.000,00	738.700,00	422.610,93	57,21%	0,00	0,00	738.700,00	197.677,63	46,78%	224.933,30	316.089,07
	Total Article 212	818.700,00	0,00	0,00	818.700,00	-80.000,00	738.700,00	422.610,93	57,21 %	0,00	0,00	738.700,00	197.677,63	46,78 %	224.933,30	316.089,07
2131	NEW PURCH- REPLACEM TECHNICAL EQUIPMENT AND INSTALLATIONS	13.000,00	0,00	0,00	13.000,00	-13.000,00	0,00	0,00	0,00%	0,00	0,00	0,00	0,00	0,00%	0,00	0,00
2133	NEW PURCHASES OR REPLACEMENT OF FURNITURE	5.000,00	0,00	0,00	5.000,00	-2.800,00	2.200,00	2.135,48	97,07%	64,52	0,00	2.200,00	1.567,00	73,38%	568,48	0,00
2135	NEW PURCHASES OR REPLACEMENT OF VEHICLES	60.000,00	0,00	0,00	60.000,00	-11.000,00	46.564,00	46.564,00	100,00%	0,00	0,00	46.564,00	0,00	0,00%	46.564,00	0,00
2136	MAINTENANCE USE REPAIR AND HIRE OF VEHICLES	12.039,00	0,00	0,00	12.039,00	-2.539,00	9.500,00	8.750,00	92,11%	750,00	0,00	9.500,00	5.874,75	67,14%	2.875,25	0,00
2137	LIBRARY STOCKS PURCHASE OF BOOKS	19.000,00	0,00	0	19.000,00	0,00	27.324,79	27.256,48	99,75%	68,31	0,00	27.324,79	4.263,22	15,64%	22.993,26	0,00
2138	SUBSCRIPT TO NEWSPAPERS PERIODICAL NEWS AGENCIES	25.000,00	0,00	0,00	25.000,00	0,00	23.132,28	22.679,45	98,04%	452,83	0,00	23.132,28	19.522,98	86,08%	3.156,47	0,00
2139	STATIONERY AND OFFICE SUPPLIES	65.000,00	0,00	-3.000,00	62.000,00	-17.000,00	42.454,69	26.431,54	62,26%	16.023,15	-3.000,00	42.454,69	25.660,81	97,08%	770,73	0,00
	Total Article 213	199.039,00	0,00	-3.000,00	196.039,00	-46.339,00	151.175,76	133.816,95	88,52 %	17.358,81	-3.000,00	151.175,76	56.888,76	42,51 %	76.928,19	0,00
2141	BANK AND OTHER FINANCIAL CHARGES	20.000,00	0	0	20.000,00	-5.000,00	15.000,00	15.000,00	100,00%	0	0,00	15.000,00	11.836,49	78,91%	3.163,51	0,00
2142	DAMAGES/LEGAL EXPENSES	0,00	0,00	6.000,00	6.000,00	0,00	6.000,00	4.800,00	80,00%	1.200,00	6.000,00	6.000,00	3.375,00	70,31%	1.425,00	0,00
2143	MISCELLANEOUS INSURANCES	22.100,00	0,00	0,00	22.100,00	-5.100,00	17.000,00	14.193,09	83,49%	2.806,91	0,00	17.000,00	14.193,09	100,00%	0,00	0,00
2144	UNIFORMS AND WORKING CLOTHING	4.000,00	0,00	0,00	4.000,00	0,00	2.524,24	2.524,24	100,00%	0,00	0,00	2.524,24	2.524,24	100,00%	0,00	0,00
2145	MISCELLANEOUS EXPENDITURE ON MEETINGS	8.929,00	0,00	0,00	8.929,00	-6.429,00	2.500,00	1.955,30	78,21%	544,70	0,00	2.500,00	705,75	36,09%	1.249,55	0,00
2147	POSTAL AND DELIVERY CHARGES	35.000,00	0,00	0,00	35.000,00	-8.000,00	27.000,00	27.000,00	100,00%	0,00	0,00	27.000,00	20.918,59	77,48%	6.081,41	0,00
2148	TELEPHONE TELEGRAPH INTERNET TELEVISION	135.000,00	0,00	0,00	135.000,00	-25.000,00	110.000,00	109.785,00	99,80%	215,00	0,00	110.000,00	86.588,44	78,87%	23.196,56	0,00
	Total Article 214	225.029,00	0,00	6.000,00	231.029,00	-49.529,00	180.024,24	175.257,63	97,35 %	4.766,61	6.000,00	180.024,24	140.141,60	79,96 %	35.116,03	0,00
2151	RESTAURANTS AND CANTINES	20.000,00	0,00	0,00	20.000,00	0,00	26.000,00	18.725,24	72,02%	7.274,76	0,00	26.000,00	16.259,11	86,83%	2.466,13	0,00
2152	SOCIAL CONTACTS BETWEEN STAFF	15.000,00	0,00	0,00	15.000,00	2.000,00	13.000,00	11.082,23	85,25%	1.917,77	0,00	13.000,00	6.812,72	61,47%	4.269,51	0,00
2154	MEDICAL SERVICE	14.849,00	0,00	0,00	14.849,00	-8.349,00	4.500,00	4.189,00	93,09%	311,00	0,00	4.500,00	1.019,76	24,34%	3.169,24	0,00
	Total Article 215	49.849,00	0,00	0,00	49.849,00	-6.349,00	43.500,00	33.996,47	78,15 %	9.503,53	0,00	43.500,00	24.091,59	70,86 %	9.904,88	0,00
	Total Chapter 21	2.514.979,00	0,00	-250.000,00	2.264.979,00	-258.022,00	2.006.957,00	1.535.912,88	76,53 %	32.044,12	-250.000,00	2.006.957,00	1.083.548,83	70,55 %	452.364,05	439.000,00
	Total Title 2	2.514.979,00	0,00	-250.000,00	2.264.979,00	-258.022,00	2.006.957,00	1.535.912,88	76,53 %	32.044,12	-250.000,00	2.006.957,00	1.083.548,83	70,55 %	452.364,05	439.000,00
	Total Titles 1+2	10.100.979,00	0,00	0,00	2.264.979,00	-258.022,00	9.842.957,00	9.370.167,32	95,20 %	33.789,68	0,00	9.842.957,00	8.875.434,78	94,72 %	494.732,54	439.000,00

Budget Execution 2008 - C1 - TITLE 3 - (Differentiated Approp.) - Payments based on Commitments celebrated in 2008 and 2007

Budget Line	Budget Line Description	Initial (1)	Credit (2)	Transfer (3)	VIP Com App (3)	Budget Before 2nd BRS	2nd ASB	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 Payment Appropriation (10)	To Be Cancelled - Payment Level (8)-(9)	To Be Carry Forwarded (2009 - C2)
3111	PUBLISHING	350.000,00		0,00	-22.167,18		0,00	327.832,82	327.378,98	99,86%	453,84	2.898,49	352.898,49	352.898,49	100,00%	0,00	0,00
	Total Article 311	350.000,00		0,00	-22.167,18	0,00	0,00	327.832,82	327.378,98	99,86%	453,84	2.898,49	352.898,49	352.898,49	100,00%	0,00	0,00
3121	TRANSLATION	578.224,00		0,00	108.663,67		0,00	686.887,67	686.887,67	100,00%	0,00	147.101,51	725.325,51	714.979,33	98,57%	10.346,18	0,00
	Total Article 312	578.224,00		0,00	108.663,67	0,00	0,00	686.887,67	686.887,67	100,00%	0,00	147.101,51	725.325,51	714.979,33	98,57%	10.346,18	0,00
3141	PROJECT RELATED ACTIVITIES TO BE HANDLED OUTSIDE	190.953,00		0,00	156.906,40		0,00	347.859,40	347.505,40	99,90%	354,00	117.653,00	308.606,00	202.360,74	65,57%	106.245,26	0,00
	Total Article 314	190.953,00		0,00	156.906,40	0,00	0,00	347.859,40	347.505,40	99,90%	354,00	117.653,00	308.606,00	202.360,74	65,57%	106.245,26	0,00
3151	REITOX NFP ACTIVITIES	2.625.000,00		0,00	-241.066,00		0,00	2.383.934,00	2.383.934,00	100,00%	0,00	-221.273,00	2.403.727,00	2.382.487,81	99,12%	21.239,19	0,00
	Total Article 315	2.625.000,00		0,00	-241.066,00	0,00	0,00	2.383.934,00	2.383.934,00	100,00%	0,00	-221.273,00	2.403.727,00	2.382.487,81	99,12%	21.239,19	0,00
3161	MISSIONS	215.952,00		0,00	89.784,00		0,00	305.736,00	297.982,00	97,46%	7.754,00	69.720,00	285.672,00	246.112,01	86,15%	39.559,99	0,00
	Total Article 316	215.952,00		0,00	89.784,00	0,00	0,00	305.736,00	297.982,00	97,46%	7.754,00	69.720,00	285.672,00	246.112,01	86,15%	39.559,99	0,00
3171	STATUTORY MEETINGS	400.000,00		0,00	-100.637,70		0,00	299.362,30	272.906,80	91,16%	26.455,50	-152.380,00	247.620,00	192.457,01	77,72%	55.162,99	0,00
	Total Article 317	400.000,00		0,00	-100.637,70	0,00	0,00	299.362,30	272.906,80	91,16%	26.455,50	-152.380,00	247.620,00	192.457,01	77,72%	55.162,99	0,00
3181	TECHNICAL MEETINGS	347.898,00		0,00	11.516,81		0,00	359.414,81	342.356,53	95,25%	17.058,28	39.280,00	387.178,00	329.611,11	85,13%	57.566,89	0,00
	Total Article 318	347.898,00		0,00	11.516,81	0,00	0,00	359.414,81	342.356,53	95,25%	17.058,28	39.280,00	387.178,00	329.611,11	85,13%	57.566,89	0,00
3191	REPRESENTATION EXPENSES	5.030,00		0,00	-3.000,00		0,00	2.030,00	1.876,80	92,45%	153,20	-3.000,00	2.030,00	1.876,80	92,45%	153,20	0,00
	Total Article 319	5.030,00		0,00	-3.000,00	0,00	0,00	2.030,00	1.876,80	92,45%	153,20	-3.000,00	2.030,00	1.876,80	92,45%	153,20	0,00
	Total Chapter 31	4.713.057,00		0,00	0,00	0,00	0,00	4.713.057,00	4.660.828,18	98,89%	52.228,82	0,00	4.713.057,00	4.422.783,30	93,84%	290.273,70	0,00
	Total Title 3	4.713.057,00		0,00	0,00	0,00	0,00	4.713.057,00	4.660.828,18	98,89%	52.228,82	0,00	4.713.057,00	4.422.783,30	93,84%	290.273,70	0,00
	GRAND TOTAL	14.814.036,00		0,00	0,00	2.264.979,00	-258.022,00	14.556.014,00	14.030.995,50	96,39%	86.018,50	0,00	14.556.014,00	13.298.218,08	94,43%	324.063,38	439.000,00

Budget Execution 2008 - 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-EXPENSES ON ENTERING AND LEAVING	0,00	0,00	0,00	7.731,53	7.731,53	0,00	7.731,53	0,00	7.731,53	0,00%
	Total Article 111	0,00	0,00	0,00	7.731,53	7.731,53	0,00	7.731,53	0,00	7.731,53	0,00%
1153	AGENCY STAFF	0,00	0,00	0,00	45.876,61	45.876,61	0,00	45.876,61	42.297,95	3.578,66	92,20%
	Total Article 115	0,00	0,00	0,00	45.876,61	45.876,61	0,00	45.876,61	42.297,95	3.578,66	92,20%
1181	RECRUITMENT	0,00	0,00	0,00	5.148,38	5.047,54	100,84	5.148,38	4.260,05	888,33	84,40%
	Total Article 118	0,00	0,00	0,00	5.148,38	5.047,54	100,84	5.148,38	4.260,05	888,33	84,40%
1191	TRAINING	0,00	0,00	0,00	28.361,80	28.325,02	36,78	28.361,80	27.376,15	985,65	96,65%
	Total Article 119	0,00	0,00	0,00	28.361,80	28.325,02	36,78	28.361,80	27.376,15	985,65	96,65%
	Total Chapter 11	0,00	0,00	0,00	87.118,32	86.980,70	137,62	87.118,32	73.934,15	13.184,17	85,00%
	Total Title 1	0,00	0,00	0,00	87.118,32	86.980,70	137,62	87.118,32	73.934,15	13.184,17	85,00%
Budget line	Budget line description	Initial credit (1)	Transfer (2)	VIP (3)	Commitment appropriation transaction amount (4)	Executed commitment amount (5)	Not used (4)-(5)	Payment appropriation transaction amount (6)	Executed payment amount (7)	To be cancelled (4)-(7)	Year implement (%)
2112	WATER, GAS, ELECTRICITY AND HEATING	0,00	0,00	0,00	2.694,12	1.664,47	1.029,65	2.694,12	1.664,47	1.029,65	100,00%
2113	CLEANING AND MAINTENANCE	0,00	0,00	0,00	23.202,24	23.202,24	0,00	23.202,24	6.607,32	16.594,92	28,48%
2114	SECURITY AND SURVEILLANCE OF BUILDINGS	0,00	0,00	0,00	9.468,68	8.859,73	608,95	9.468,68	6.487,56	2.981,12	73,23%
2117	OTHER EXPENDITURE ON BUILDINGS	0,00	0,00	0,00	76.765,00	76.765,00	0,00	76.765,00	75.906,00	859,00	98,88%
	Total Article 211	0,00	0,00	0,00	112.130,04	110.491,44	1.638,60	112.130,04	90.665,35	21.464,69	82,06%
2121	COMPUTER CENTRE OPERATIONS	0,00	0,00	0,00	562.069,47	562.069,47	0,00	562.069,47	537.777,78	24.291,69	95,68%
	Total Article 212	0,00	0,00	0,00	562.069,47	562.069,47	0,00	562.069,47	537.777,78	24.291,69	95,68%
2136	MAINTENANCE USE REPAIR AND HIRE OF VEHICLES	0,00	0,00	0,00	2.041,41	2.041,41	0,00	2.041,41	782,37	1.259,04	38,32%
2137	LIBRARY STOCKS PURCHASE OF BOOKS	0,00	0,00	0,00	18.657,52	18.657,52	0,00	18.657,52	17.760,53	896,99	95,19%
2138	SUBSCRIPTIONS TO NEWSPAPERS PERIODICAL NEWS AGENCIES	0,00	0,00	0,00	23.117,46	23.117,46	0,00	23.117,46	22.907,46	210,00	99,09%
2139	STATIONERY AND OFFICE SUPPLIES	0,00	0,00	0,00	6.523,20	6.523,20	0,00	6.523,20	5.366,96	1.156,24	82,27%
	Total Article 213	0,00	0,00	0,00	50.339,59	50.339,59	0,00	50.339,59	46.817,32	3.522,27	93,00%
2141	BANK AND OTHER FINANCIAL CHARGES	0,00	0,00	0,00	1.913,61	0,00	1.913,61	1.913,61	0,00	1.913,61	0,00%
2142	DAMAGES/LEGAL EXPENSES	0,00	0,00	0,00	14.344,00	14.344,00	0,00	14.344,00	1.581,25	12.762,75	11,02%
2144	UNIFORMS AND WORKING CLOTHING	0,00	0,00	0,00	2.169,69	2.169,69	0,00	2.169,69	2.169,69	0,00	100,00%
2145	MISCELLANEOUS EXPENDITURE ON MEETINGS	0,00	0,00	0,00	457,7	457,7	0,00	457,70	0,00	457,70	0,00%
2147	POSTAL AND DELIVERY CHARGES	0,00	0,00	0,00	4.114,02	4.114,02	0,00	4.114,02	3.891,48	222,54	94,59%
2148	TELEPHONE TELEGRAPH INTERNET TELEVISION	0,00	0,00	0,00	11.524,11	11.524,11	0,00	11.524,11	8.796,02	2.728,09	76,33%
	Total Article 214	0,00	0,00	0,00	34.523,13	32.609,52	1.913,61	34.523,13	16.438,44	18.084,69	50,41%
2151	RESTAURANTS AND CANTEENS	0,00	0,00	0,00	1.025,52	1.025,52	0,00	1.025,52	592,72	432,80	57,80%
2152	SOCIAL CONTACTS BETWEEN STAFF	0,00	0,00	0,00	3.203,61	3.203,61	0,00	3.203,61	2.800,00	403,61	87,40%
2154	MEDICAL SERVICE	0,00	0,00	0,00	6.301,47	6.301,47	0,00	6.301,47	0,00	6.301,47	0,00%
	Total Article 215	0,00	0,00	0,00	10.530,60	10.530,60	0,00	10.530,60	3.392,72	7.137,88	32,22%
	Total Chapter 21	0,00	0,00	0,00	769.592,83	766.040,62	3.552,21	769.592,83	695.091,61	74.501,22	90,74%
	Total Title 2	0,00	0,00	0,00	769.592,83	766.040,62	3.552,21	769.592,83	695.091,61	74.501,22	90,74%
	Total Title 1+ 2	0,00	0,00	0,00	856.711,15	853.021,32	3.689,83	856.711,15	769.025,76	87.685,39	90,15%

Budget Execution - PHARE4																	
Budget Line	Budget line description		Initial credit (1)	Transfer (2)	VIP (3)	Total budget after VIP (5)	AMG 2007 (6)	2006 payments (7)	Control commit app	2007 payments (7a)	Commitment appropriation transaction amount (8)	Executed commitment amount (9)	Not used (13)=(8)-(9)	Payment appropriation transaction amount (10)	Executed payment amount (11)	To be automatically carried forward (12)=(11)-(9)	To be cancelled (13)=(8)-(9)
1141	SALARIES-ALLOWANCES	1.1.2 Administrative/ support staff	30.000,00	0,00	0,00	30.000,00	0,00	0,00	30.000,00	30.000,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	CONTRACT AGENTS																
	Total Article 111		30.000,00	0,00	0,00	30.000,00	0,00	0,00	30.000,00	30.000,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	Total Chapter 11		30.000,00	0,00	0,00	30.000,00	0,00	0,00	30.000,00	30.000,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	Total Title 1		30.000,00	0,00	0,00	30.000,00	0,00	0,00	30.000,00	30.000,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Budget Line	Budget line description		Initial credit (1)	Transfer (2)	VIP (3)	Total budget after VIP (5)	AMG 2007 (6)	2006 payments (7)	Control commit app	2007 payments (7a)	Commitment appropriation transaction amount (8)	Executed commitment amount (9)	Not used (13)=(8)-(9)	Payment appropriation transaction amount (10)	Executed payment amount (11)	To be automatically carried forward (12)=(11)-(9)	To be cancelled (13)=(8)-(9)
2121	COMPUTER CENTRE OPERATIONS	3.2 Electronic Office Equipment	10.000,00	0,00	0,00	10.000,00	0,00	0,00	10.000,00	5.466,00	4.534,00	2.840,00	1.694,00	4.534,00	2.840,00	0,00	1.694,00
	Total Article 212		10.000,00	0,00	0,00	10.000,00	0,00	0,00	10.000,00	5.466,00	4.534,00	2.840,00	1.694,00	4.534,00	2.840,00	0,00	1.694,00
2141	BANK AND OTHER FINANCIAL CHARGES	5.6 Bank and other Financial Charges	4.000,00	0,00	0,00	4.000,00	0,00	22,00	3.978,00	1.098,77	2.879,23	441,95	2.437,28	2.879,23	441,95	0,00	2.437,28
	Total Article 214		4.000,00	0,00	0,00	4.000,00	0,00	22,00	3.978,00	1.098,77	2.879,23	441,95	2.437,28	2.879,23	441,95	0,00	2.437,28
	Total Chapter 21		14.000,00	0,00	0,00	14.000,00	0,00	22,00	13.978,00	6.564,77	7.413,23	3.281,95	4.131,28	7.413,23	3.281,95	0,00	4.131,28
	Total Title 2		14.000,00	0,00	0,00	14.000,00	0,00	22,00	13.978,00	6.564,77	7.413,23	3.281,95	4.131,28	7.413,23	3.281,95	0,00	4.131,28
Budget Line	Budget line description		Initial credit (1)	Transfer (2)	VIP (3)	Total budget after VIP (5)	AMG 2007 (6)	2006 payments (7)	Control commit app	2007 payments (7a)	Commitment appropriation transaction amount (8)	Executed commitment amount (9)	Not used (13)=(8)-(9)	Payment appropriation transaction amount (10)	Executed payment amount (11)	To be automatically carried forward (12)=(11)-(9)	To be cancelled (13)=(8)-(9)
3111	PUBLISHING	5.1. Publications	20.000,00	0,00	-6.512,00	13.488,00	2.000,00	0,00	15.488,00	3.179,65	12.308,35	12.307,60	0,75	12.308,35	12.307,60	0,00	0,75
		5.5. Translations	70.000,00	0,00	-32.134,00	37.866,00	-2.000,00	0,00	35.866,00	32.400,59	3.465,41	3.456,50	8,91	3.465,41	3.456,50	0,00	8,91
	Total Article 311		90.000,00	0,00	0,00	51.354,00	0,00	0,00	51.354,00	35.580,24	15.773,76	15.764,10	9,66	15.773,76	15.764,10	0,00	9,66
3141	PROJECT-RELATED ACTIVITIES TO BE HANDLED OUTSIDE	5.2 Project-related National Activities	70.000,00	0,00	38.646,00	108.646,00	10.400,00	0,00	119.046,00	14.500,00	104.546,00	95.772,83	8.773,17	104.546,00	95.772,83	0,00	8.773,17
		5.3 Auditing Costs	20.000,00	0,00	0,00	20.000,00	-10.400,00	0,00	9.600,00	0,00	9.600,00	9.600,00	0,00	9.600,00	9.600,00	0,00	0,00
	Total Article 314		90.000,00	0,00	0,00	128.646,00	0,00	0,00	128.646,00	14.500,00	114.146,00	105.372,83	8.773,17	114.146,00	105.372,83	0,00	8.773,17
3161	MISSIONS	1.3.1 Per Diem abroad EMCDDA Staff	24.000,00	0,00	-11.000,00	13.000,00	0,00	5.325,95	7.674,05	6.335,19	4.211,26	0,00	4.211,26	4.211,26	0,00	0,00	4.211,26
		2.1.A International Travel EMCDDA Staff	24.000,00	0,00	-3.100,00	20.900,00	0,00	2.453,55	18.446,45	8.129,39	7.444,66	0,00	7.444,66	7.444,66	0,00	0,00	7.444,66
	Total Article 316		48.000,00	0,00	0,00	33.900,00	0,00	7.779,50	26.120,50	14.464,58	11.655,92	0,00	11.655,92	11.655,92	0,00	0,00	11.655,92
3181	TECHNICAL MEETINGS	1.2.1 Short Term Experts	70.000,00	0,00	0,00	70.000,00	-20.000,00	11.900,00	38.100,00	21.000,00	17.100,00	4.200,00	12.900,00	17.100,00	4.200,00	0,00	12.900,00
		1.3.2 Per Diem Local Staff	16.800,00	0,00	14.100,00	30.900,00	14.000,00	1.866,04	43.033,96	30.434,40	12.599,56	6.328,52	6.271,04	12.599,56	6.328,52	0,00	6.271,04
		1.3.3 Per Diem Experts	40.000,00	0,00	0,00	40.000,00	-31.101,00	560,00	8.339,00	6.077,60	2.261,40	568,00	1.693,40	2.261,40	568,00	0,00	1.693,40
		2.1.B International Travel NFP Staff and National Experts	64.000,00	0,00	0,00	64.000,00	7.830,00	5.880,64	65.949,36	47.529,59	18.419,77	3.956,55	14.463,22	18.419,77	3.956,55	0,00	14.463,22
		5.7 Technical Meetings	17.200,00	0,00	0,00	17.200,00	29.271,00	0,00	46.471,00	26.788,04	19.682,96	17.412,00	2.270,96	19.682,96	17.412,00	0,00	2.270,96
	Total Article 318		208.000,00	0,00	0,00	222.100,00	0,00	20.206,68	201.893,32	131.829,63	70.063,69	32.465,07	37.598,62	70.063,69	32.465,07	0,00	37.598,62
	Total Chapter 31		436.000,00	0,00	0,00	436.000,00	0,00	27.986,18	408.013,82	196.374,45	211.639,37	153.602,00	58.037,37	211.639,37	153.602,00	0,00	58.037,37
	Total Title 3		436.000,00	0,00	0,00	436.000,00	0,00	27.986,18	408.013,82	196.374,45	211.639,37	153.602,00	58.037,37	211.639,37	153.602,00	0,00	58.037,37
5	RESERVE		20.000,00	0,00		20.000,00	0,00	0,00		0,00	20.000,00		20.000,00	20.000,00		0,00	20.000,00
	Total Title 5		20.000,00	0,00	0,00	20.000,00	0,00	0,00	0,00	0,00	20.000,00	0,00	20.000,00	20.000,00	0,00	0,00	20.000,00
	GRAND TOTAL		500.000,00	0,00	0,00	500.000,00	0,00	28.008,18	451.991,82	232.939,22	239.052,60	156.883,95	82.168,65	239.052,60	156.883,95	0,00	82.168,65

Budget Execution - CARDS1														
Budget line	Budget line description		Initial credit (1)	Transfer (2)	VIP (3)	Total budget after VIP/transfers (4)	Commitment appropriation transaction amount (5)	Executed commitment amount (6)	Not used (7) = (5) - (6)	Payment appropriation transaction amount (8)	Executed payment amount (9)	To be automatically carried forward (10) = (6) - (9)	To be re-inscripted (11) = (5) - (6)	2009 Total credits (12) = (10) + (11)
1153	Agency Staff	1.1.2 Administrative/support staff	27.200,00	0,00	0,00	27.200,00	27.200,00	27.200,00	0,00	27.200,00	20.000,00	7.200,00	0,00	7.200,00
	Total Article 111		27.200,00	0,00	0,00	27.200,00	27.200,00	27.200,00	0,00	27.200,00	20.000,00	7.200,00	0,00	7.200,00
	Total Chapter 11		27.200,00	0,00	0,00	27.200,00	27.200,00	27.200,00	0,00	27.200,00	20.000,00	7.200,00	0,00	7.200,00
	Total Title 1		27.200,00	0,00	0,00	27.200,00	27.200,00	27.200,00	0,00	27.200,00	20.000,00	7.200,00	0,00	7.200,00
Budget line	Budget line description		Initial credit (1)	Transfer (2)	VIP (3)	Total budget after VIP/transfers (4)	Commitment appropriation transaction amount (5)	Executed commitment amount (6)	Not used (7) = (5) - (6)	Payment appropriation transaction amount (8)	Executed payment amount (9)	To be automatically carried forward (10) = (6) - (9)	To be re-inscripted (11) = (5) - (6)	2009 Total credits (12) = (10) + (11)
2141	BANK AND OTHER FINANCIAL CHARGES	5.6 Bank and other Financial Charges	2.000,00	0,00	0,00	2.000,00	2.000,00	1.000,00	1.000,00	2.000,00	0,00	1.000,00	1.000,00	2.000,00
	Total Article 214		2.000,00	0,00	0,00	2.000,00	2.000,00	1.000,00	1.000,00	2.000,00	0,00	1.000,00	1.000,00	2.000,00
	Total Chapter 21		2.000,00	0,00	0,00	2.000,00	2.000,00	1.000,00	1.000,00	2.000,00	0,00	1.000,00	1.000,00	2.000,00
	Total Title 2		2.000,00	0,00	0,00	2.000,00	2.000,00	1.000,00	1.000,00	2.000,00	0,00	1.000,00	1.000,00	2.000,00
Budget line	Budget line description		Initial credit (1)	Transfer (2)	VIP (3)	Total budget after VIP/transfers (4)	Commitment appropriation transaction amount (5)	Executed commitment amount (6)	Not used (7) = (5) - (6)	Payment appropriation transaction amount (8)	Executed payment amount (9)	To be automatically carried forward (10) = (6) - (9)	To be re-inscripted (11) = (5) - (6)	2009 Total credits (12) = (10) + (11)
3111	PUBLISHING	5.1. Publications	28.900,00	0,00	0,00	28.900,00	28.900,00	9.328,60	19.571,40	28.900,00	4.574,70	4.753,90	19.571,40	24.325,30
		5.5. translations	25.000,00	0,00	0,00	25.000,00	25.000,00	855,00	24.145,00	25.000,00	855,00	0,00	24.145,00	24.145,00
	Total Article 311		53.900,00	0,00	0,00	53.900,00	53.900,00	10.183,60	43.716,40	53.900,00	5.429,70	4.753,90	43.716,40	48.470,30
3141	PROJECT-RELATED ACTIVITIES TO BE HANDLED OUTSIDE	5.2 Project related National Activities	80.000,00	33.000,00	39.600,00	152.600,00	152.600,00	150.628,00	1.972,00	152.600,00	67.534,70	83.093,30	1.972,00	85.065,30
		5.3 Auditing Costs	20.000,00	-8.000,00	0,00	12.000,00	12.000,00	0,00	12.000,00	12.000,00	0,00	0,00	12.000,00	12.000,00
		5.4 Evaluation Costs	25.000,00	-25.000,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	Total Article 314		125.000,00	0,00	39.600,00	164.600,00	164.600,00	150.628,00	13.972,00	164.600,00	67.534,70	83.093,30	13.972,00	97.065,30
3161	MISSIONS	1.3.1 Per Diem abroad EMCDDA Staff	20.000,00	-6.000,00	4.000,00	18.000,00	18.000,00	14.696,26	3.303,74	18.000,00	14.696,26	0,00	3.303,74	3.303,74
		2.1.A International Travel EMCDDA Staff	20.000,00	6.000,00	0,00	26.000,00	26.000,00	25.023,61	976,39	26.000,00	25.012,72	10,89	976,39	987,28
		Total Article 316		40.000,00	0,00	4.000,00	44.000,00	44.000,00	39.719,87	4.280,13	44.000,00	39.708,98	10,89	4.280,13
3181	TECHNICAL MEETINGS	1.2.1 Short-term Experts	85.000,00	0,00	-7.000,00	78.000,00	78.000,00	71.344,00	6.656,00	78.000,00	24.944,00	46.400,00	6.656,00	53.056,00
		1.3.2 Per Diem Local Staff	35.000,00	0,00	0,00	35.000,00	35.000,00	14.836,12	20.163,88	35.000,00	9.928,50	4.907,62	20.163,88	25.071,50
		1.3.3 Per Diem Experts	30.000,00	0,00	0,00	30.000,00	30.000,00	14.944,64	15.055,36	30.000,00	12.766,64	2.178,00	15.055,36	17.233,36
		2.1.B International Travel NFP Staff and National Experts	122.000,00	0,00	-26.600,00	95.400,00	95.400,00	60.810,75	34.589,25	95.400,00	48.434,55	12.376,20	34.589,25	46.965,45
		5.7 Technical Meetings	19.900,00	0,00	-10.000,00	9.900,00	9.900,00	9.747,82	152,18	9.900,00	8.608,49	1.139,33	152,18	1.291,51
	Total Article 318		291.900,00	0,00	-43.600,00	248.300,00	248.300,00	171.683,33	76.616,67	248.300,00	104.682,18	67.001,15	76.616,67	143.617,82
	Total Chapter 31		510.800,00	0,00	0,00	510.800,00	510.800,00	372.214,80	138.585,20	510.800,00	217.355,56	154.859,24	138.585,20	293.444,44
	Total Title 3		510.800,00	0,00	0,00	510.800,00	510.800,00	372.214,80	138.585,20	510.800,00	217.355,56	154.859,24	138.585,20	293.444,44
5	RESERVE		10.000,00	0,00	0,00	10.000,00	10.000,00	0,00	10.000,00	10.000,00	0,00	0,00	10.000,00	10.000,00
	Total Title 5		10.000,00	0,00	0,00	10.000,00	10.000,00	0,00	10.000,00	10.000,00	0,00	0,00	10.000,00	10.000,00
	GRAND TOTAL		550.000,00	0,00	0,00	550.000,00	550.000,00	400.414,80	149.585,20	550.000,00	237.355,56	163.059,24	149.585,20	312.644,44

Budget Execution IPA1														
Budget line	Budget line description		Initial credit (1)	Transfer (2)	VIP (3)	Total budget after VIP/transfers (4)	Commitment appropriation transaction amount (5)	Executed commitment amount (6)	Not used (7) = (5)-(6)	Payment appropriation transaction amount (8)	Executed payment amount (9)	To be automatically carried forward (10) = (6)-(9)	To be re-inscribed (11) = (5)-(6)	2009 Total credits (12) = (10)+(11)
1153	Agency Staff	1.1.2 Administrative/ support staff	23.000,00	0,00	0,00	23.000,00	23.000,00	22.120,00	880,00	23.000,00	14.920,00	7.200,00	880,00	8.080,00
	Total Article 111		23.000,00	0,00	0,00	23.000,00	23.000,00	22.120,00	880,00	23.000,00	14.920,00	7.200,00	880,00	8.080,00
	Total Chapter 11		23.000,00	0,00	0,00	23.000,00	23.000,00	22.120,00	880,00	23.000,00	14.920,00	7.200,00	880,00	8.080,00
	Total Title 1		23.000,00	0,00	0,00	23.000,00	23.000,00	22.120,00	880,00	23.000,00	14.920,00	7.200,00	880,00	8.080,00
Budget line	Budget line description		Initial credit (1)	Transfer (2)	VIP (3)	Total budget after VIP/transfers (4)	Commitment appropriation transaction amount (5)	Executed commitment amount (6)	Not used (7) = (5)-(6)	Payment appropriation transaction amount (8)	Executed payment amount (9)	To be automatically carried forward (10) = (6)-(9)	To be re-inscribed (11) = (5)-(6)	2009 Total credits (12) = (10)+(11)
2141	BANK AND OTHER FINANCIAL CHARGES	5.6 Bank and other Financial Charges	500,00	0,00	0,00	500,00	500,00	500,00	0,00	500,00	0,00	500,00	0,00	500,00
	Total Article 214		500,00	0,00	0,00	500,00	500,00	500,00	0,00	500,00	0,00	500,00	0,00	500,00
	Total Chapter 21		500,00	0,00	0,00	500,00	500,00	500,00	0,00	500,00	0,00	500,00	0,00	500,00
	Total Title 2		500,00	0,00	0,00	500,00	500,00	500,00	0,00	500,00	0,00	500,00	0,00	500,00
Budget line	Budget line description		Initial credit (1)	Transfer (2)	VIP (3)	Total budget after VIP/transfers (4)	Commitment appropriation transaction amount (5)	Executed commitment amount (6)	Not used (7) = (5)-(6)	Payment appropriation transaction amount (8)	Executed payment amount (9)	To be automatically carried forward (10) = (6)-(9)	To be re-inscribed (11) = (5)-(6)	2009 Total credits (12) = (10)+(11)
3111	PUBLISHING	5.1. Publications	12.000,00		4.000,00	16.000,00	16.000,00	10.374,00	5.626,00	16.000,00	0,00	10.374,00	5.626,00	16.000,00
		5.5. Translations	4.000,00	0,00	14.000,00	18.000,00	18.000,00	2.712,00	15.288,00	18.000,00	0,00	2.712,00	15.288,00	18.000,00
	Total Article 311		16.000,00	0,00	18.000,00	34.000,00	34.000,00	13.086,00	20.914,00	34.000,00	0,00	13.086,00	20.914,00	34.000,00
	3141	PROJECT-RELATED ACTIVITIES TO BE	5.2 Project-related National Activities	118.000,00	0,00	-25.000,00	93.000,00	93.000,00	26.748,50	66.251,50	93.000,00	8.140,00	18.608,50	66.251,50
		5.3 Auditing Costs	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
		5.4 Evaluation Costs	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Total Article 314		118.000,00	0,00	-25.000,00	93.000,00	93.000,00	26.748,50	66.251,50	93.000,00	8.140,00	18.608,50	66.251,50	84.860,00	
3161	MISSIONS	1.3.1 Per Diem abroad EMCDDA Staff	10.000,00	0,00	-2.500,00	7.500,00	7.500,00	5.526,14	1.973,86	7.500,00	4.104,14	1.422,00	1.973,86	3.395,86
		2.1.A International Travel EMCDDA Staff	7.500,00	0,00	4.500,00	12.000,00	12.000,00	10.992,62	1.007,38	12.000,00	6.965,25	4.027,37	1.007,38	5.034,75
	Total Article 316		17.500,00	0,00	2.000,00	19.500,00	19.500,00	16.518,76	2.981,24	19.500,00	11.069,39	5.449,37	2.981,24	8.430,61
	3181	TECHNICAL MEETINGS	1.2.1 Short-term Experts	11.900,00	0,00	-2.000,00	9.900,00	9.900,00	3.150,00	6.750,00	9.900,00	3.150,00	0,00	6.750,00
		1.3.2 Per Diem Local Staff	20.824,00	0,00	1.000,00	21.824,00	21.824,00	18.510,70	3.313,30	21.824,00	12.629,28	5.881,42	3.313,30	9.194,72
		1.3.3 Per Diem Experts	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
		2.1.B International Travel NFP Staff and National Experts	32.000,00	0,00	0,00	32.000,00	32.000,00	26.748,63	5.251,37	32.000,00	14.265,18	12.483,45	5.251,37	17.734,82
		5.7 Technical Meetings	10.276,00	0,00	6.000,00	16.276,00	16.276,00	7.563,80	8.712,20	16.276,00	5.178,54	2.385,26	8.712,20	11.097,46
Total Article 318		75.000,00	0,00	5.000,00	80.000,00	80.000,00	55.973,13	24.026,87	80.000,00	35.223,00	20.750,13	24.026,87	44.777,00	
	Total Chapter 31		226.500,00	0,00	0,00	226.500,00	226.500,00	112.326,39	114.173,61	226.500,00	54.432,39	57.894,00	114.173,61	172.067,61
	Total Title 3		226.500,00	0,00	0,00	226.500,00	226.500,00	112.326,39	114.173,61	226.500,00	54.432,39	57.894,00	114.173,61	172.067,61
5	RESERVE		0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	Total Title 5		0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	GRAND TOTAL		250.000,00	0,00	0,00	250.000,00	250.000,00	134.946,39	115.053,61	250.000,00	69.352,39	65.594,00	115.053,61	180.647,61

Budget Execution C5 (ex-R0 EMC)													
Budget line	Budget line description	Initial credit	Transfer	VIP	Commitment appropriation transaction amount	Executed commitment amount	% Comm_related _budget	Not used	Payment appropriation transaction amount	Executed payment amount	% Payments/ commitments	To be carried forward	To be cancelled
		(1)	(2)	(3)	(4)	(5)	(6)	(4)-(5)	(7)	(8)	(9)	(4)-(5)	(7)
1114		302,92	0,00	0,00	302,92	0,00	0,00%	302,92	302,92	0,00	0,00	0,00	302,92
	Total Article 114	302,92	0,00	0,00	302,92	0,00	0,00%	302,92	302,92	0,00	0,00	0,00	302,92
	Total Chapter 11	302,92	0,00	0,00	302,92	0,00	0,00%	302,92	302,92	0,00	0,00	0,00	302,92
	Total Title 1	302,92	0,00	0,00	302,92	0,00	0,00%	302,92	302,92	0,00	0,00	0,00	302,92
2112	WATER, GAS, ELECTRICITY AND HEATING	225,26	0,00	0,00	225,26	225,26	100,00%	92,42	225,26	132,84		0,00	92,42
2143	MISCELLANEOUS INSURANCES	735,00	0,00	0,00	735,00	0,00	0,00%	0,00	735,00	0,00	0,00	735,00	0,00
2148	TELEPHONE,TELEGRAPH,INTERNET	2.206,60	0,00	0,00	2.206,60	0,00	0,00%	0,00	2.206,60	0,00	0,00	2.206,60	0,00
2152	SOCIAL CONTACT BETWEEN STAFF	70,00	0,00	0,00	70,00	0,00	0,00%	0,00	70,00	0,00	0,00	70,00	0,00
	Total Article 211	3.236,86	0,00	0,00	3.236,86	225,26	100,00%	92,42	3.236,86	132,84	0,00	3.011,60	92,42
	Total Chapter 21	3.236,86	0,00	0,00	3.236,86	225,26	100,00%	92,42	3.236,86	132,84	0,00	3.011,60	92,42
	Total Title 2	3.236,86	0,00	0,00	3.236,86	225,26	100,00%	92,42	3.236,86	132,84	0,00	3.011,60	92,42
	Total Title 1+2	3.539,78	0,00	0,00	3.539,78	225,26	100,00%	395,34	3.539,78	132,84	0,00	3.011,60	395,34
Budget line	Budget line description	Initial credit	Transfer	VIP	Commitment appropriation transaction amount	Executed commitment amount	% Comm_related _budget	Not used	Payment appropriation transaction amount	Executed payment amount	% Payments/com mitments	To be carried forward	To be cancelled
		(1)	(2)	(3)	(4)	(5)	(6)	(4)-(5)	(7)	(8)	(9)	(4)-(5)	(5)-(8)
3111	PUBLISHING	67.049,61	0,00	0,00	67.049,61	44.591,05	66,50%	22.458,56	67.049,61	21.782,51		45.267,10	
	Total Article 311	67.049,61	0,00	0,00	67.049,61	44.591,05	66,50%	22.458,56	67.049,61	21.782,51	0,00	45.267,10	0,00
3151	REITOX NFP ACTIVITIES	1.056,86	0,00	0,00	1.056,86	0,00		1.056,86	1.056,86	0,00	0,00	1.056,86	
	Total Article 315	1.056,86	0,00	0,00	1.056,86	0,00	0,00%	1.056,86	1.056,86	0,00	0,00	1.056,86	0,00
3161	MISSIONS	1.383,86	0,00	0,00	1.383,86	0,00		1.383,86	1.383,86	0,00	0,00	1.383,86	
	Total Article 316	1.383,86	0,00	0,00	1.383,86	0,00	0,00%	1.383,86	1.383,86	0,00	0,00	1.383,86	0,00
3181	TECHNICAL MEETINGS	258,04	0,00	0,00	258,04	0,00		258,04	258,04	0,00	0,00	258,04	
	Total Article 318	258,04	0,00	0,00	258,04	0,00	0,00%	258,04	258,04	0,00	0,00	258,04	0,00
	Total Chapter 31	69.748,37	0,00	0,00	69.748,37	44.591,05	66,50%	25.157,32	69.748,37	21.782,51	0,00	47.965,86	0,00
	Total Title 3	69.748,37	0,00	0,00	69.748,37	44.591,05	66,50%	25.157,32	69.748,37	21.782,51	0,00	47.965,86	0,00
	GRAND TOTAL	73.288,15	0,00	0,00	73.288,15	44.816,31	100,00%	25.552,66	73.288,15	21.915,35	0,00	50.977,46	395,34

III. Conclusion

In the context of the operations required to migrate the new ABAC / SAP system, scheduled for October 2008, the following activities and results were achieved:

- Signature of the Level agreement with EC DGBUDG in April 2008
- ABAC Kick-off meeting in Brussels in April 2008
- Follow-up videoconference in July 2008
- Preparation of the ABAC / SAP Start up plan
- EMCDDA FEL and BAF files sent to EC DGBUDG¹
- Mailing to the EMCDDA third parties which new forms Bank Account Files (BAF) and Legal Entity Files (FEL) were missing²,
- Follow-up of the problematic BAF and LEF files
- Follow-up of the migration of commitments which contractor information was missing and manual introduction of all data³
- Training for SAP Accounting in May 2008
- Training for SAP concerning the set-up of the budgetary structure and credit operations in December 2008
- Organisation of different ABAC training sessions for the Financial actors in July 2008
- Specific training for the Authorizing Officer and their back-up in September 2008
- Specific training regarding browser for consulting for operational initiating agents in November 2008
- Technical training session regarding the validation of BAF and LEF and salaries in ABAC
- Information session on BAF and LEF for the support administrative staff
- ABAC TEST PHASE in August - October 2008
- Migration into ABAC in October 2008

In order to implement the processes and tools for ex post control, the first ex-post controls exercise of financial transactions was carried out in 2008 concerning the 2007 REITOX Grants.

Within the context of the financial and contractual assistance provided to the EMCDDA core business, 268⁴ tendering and contracting processes were initiated including those related with the preparedness for the move.

The daily management of the contracts and the related budgetary transactions, including the ex-ante verification and the bank transfers, represented a total of 3900 operations⁵.

In order to improve the EMCDDA internal processes and activities aimed at supporting its core business, specific measures were taken to improve the execution of the EMCDDA work programme and budget, as well as the processes for financial and contractual management and internal control (see Part III below).

In order to improve the budgetary execution and procurement/tendering processes the following training/information sessions were organised for EMCDDA staff concerned:

- "Expenditure life cycle - Introduction to financial management" session for 23 Project managers and the support administrative staff in January 2008
- "Expenditure life cycle- Deputy authorising officers (DAO)" session for the 3 new DAO in February 2008
- Training on procurement in March 2008 with the participation of 22 project managers and DAO
- Participation in the Procurement Network meeting and EMCDDA contribution to requests.

¹ 1049 files

² 450 letters

³ 87 operations

⁴ 53 calls for tender (3 Open Procedure (JO), 2 Restricted procedure following AMI, 16 Negotiated Procedure -at least 3 candidates, 16 Negotiated Procedure - at least 5 candidates, 16 Negotiated procedure -disp. Art. 126) ;

215 other type of contracting processes (27 Grants, 38 Order forms - Framework Contracts, 13 Appointment letters and 137 Low value contracts)

⁵ 356 Commitments (4 level), 3467 Payment Orders / bank transfers, 77 Recovery Orders