

**European Monitoring Centre for Drugs and Drug Addiction (Lisbon) — Publication of the final accounts for the financial year 2007**

(2008/C 278/22)

The complete version of the final accounts may be found at the following address:

<http://www.emcdda.europa.eu/html.cfm/index58687EN.html>

*Source:* Data supplied by the Centre — This table summarises the data provided by the Centre in its annual accounts.

Table 1  
Budget implementation for the financial year 2007

(1 000 euro)

Revenue			Expenditure											
Source of revenue	Revenue entered in the final budget for the financial year	Revenue received	Allocation of expenditure	Final budget appropriations for the financial year					Appropriations carried over from the previous financial year					
				entered	committed	paid	carried over	cancelled	available	paid	carried over	cancelled		
Community subsidies	13 469	13 469	Title I Staff (NDA)	7 118	7 098	7 011	87	20		95	88	0	7	
Other subsidies	412	333	Title II Administrations (NDA)	2 093	2 064	1 294	770	30		405	307	0	97	
			Title III Operational activ- ities (DA)											
			— CA	4 669	4 498				172					
			— PA	4 669		4 452		218						
Assigned revenue (Phare and CARDS)	550	0	Assigned revenue (Phare and CARDS)	550	26	0		550	584	257	327	0		
Other assigned revenue	p.m.	251	Other assigned revenue	p.m.	220	177	74	0	144	139	0	5		
<b>Total</b>	14 431	14 053	<b>Total CA</b>	14 431	13 906			772						
			<b>Total PA</b>	14 431		12 934	931	818	1 228	791	327	109		

NDA: non-differentiated appropriations (commitment appropriations equal payment appropriations).  
DA: differentiated appropriations (commitment appropriations and payment appropriations may differ).  
CA: commitment appropriations in a system of differentiated appropriations.  
PA: payment appropriations in a system of differentiated appropriations.

Table 2

## Economic outturn account for the financial years 2007 and 2006

	(1 000 euro)	
	2007	2006
<b>Operating revenue</b>		
Community subsidy	13 369	13 394
Other revenues	662	93
<b>Total (a)</b>	<b>14 031</b>	<b>13 488</b>
<b>Operating expenditure</b>		
Staff expenditure	7 044	6 566
Fixed asset-related expenditure	358	292
Other administrative expenditure	1 289	2 369
Operating expenditure	5 028	4 629
<b>Total (b)</b>	<b>13 719</b>	<b>13 857</b>
<b>Surplus/(deficit) from operating activities (c = a - b)</b>	<b>312</b>	<b>- 370</b>
Revenue from financial operations (e)	—	—
Expenditure on financial operations (f)	16	16
<b>Surplus/(deficit) from non-operating activities (g = e - f)</b>	<b>- 16</b>	<b>- 16</b>
<b>Economic result for the year (h = c + g)</b>	<b>295</b>	<b>- 385</b>

Table 3

## Balance sheet at 31 December 2007 and 2006

	(1 000 euro)	
	2007	2006
<b>Non-current assets</b>		
Intangible fixed assets	426	374
Tangible fixed assets	2 725	2 809
<b>Current assets</b>		
Short-term receivables	556	416
Cash and cash equivalents	1 847	1 881
<b>Total assets</b>	<b>5 554</b>	<b>5 480</b>
<b>Current liabilities</b>		
Provisions for risks and charges	165	149
Accounts payable	2 606	2 843
<b>Total liabilities</b>	<b>2 771</b>	<b>2 992</b>
<b>Net assets</b>	<b>2 783</b>	<b>2 488</b>
<b>Reserves</b>		
Accumulated surplus/deficit	2 488	2 872
Economic result for the year	295	- 385
<b>Net capital</b>	<b>2 783</b>	<b>2 488</b>