

## HOW TO CALCULATE NEGATIVE ADJUSTMENT TO STOCKS (e.g. for 2025)

Rules: (should be taken in the following order)

1. If the actual stock (2024) is the same or lower than the estimate for the same year (2024), terminate the calculation and the adjustment to stocks is ZERO, if not continue...
2. If the difference between the actual stock (2024) and, one of the two estimates (2024 or 2025) is the same or less than the maximum threshold allowed, terminate the calculation and the adjustment to stocks is ZERO, if not continue...

Threshold: Coca leaf	: 100 kg
Opium	: 10 kg
Drugs (Schedule II)	: 5 kg
Drugs (Schedule I) (except fentanyl & its analogues)	: 1 kg
Fentanyl & its analogues	: 100 grams.

3. If the total of manufacture & imports together (2024) is lower than the Limit of Manufacture & Imports (2024), terminate the calculation and the adjustment to stocks is ZERO, if not continue...
4. If the difference between, the total of manufacture & imports together (2024), and the Limit of Manufacture & Imports (2024), is less than the threshold, then terminate the calculation and the adjustment to stocks is ZERO, if not continue...
5. If the total of manufacture & imports together (2024), is greater than the Limit of Manufacture & Imports (2024), then the excess to be deducted is calculated by taking the lowest of the following three figures:
  - a. Difference between the total of manufacture & imports together (2024), and the Limit of Manufacture & Imports (2024);
  - b. Difference between actual stock (2024) and the stock estimate for the same year (2024);
  - c. Difference between actual stock (2024) and the stock estimate for the year for which the calculation is done (2025).

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## LIMIT OF MANUFACTURE AND/OR IMPORT

The maximum allowed manufacture and/or imports (**L**) is calculated as follows:

$$\mathbf{L = A - S + L_o}$$

**L**= Limit of manufacture and/or imports;

**A**= (a+b+c+d+e);

**S**= any quantity seized and released for licit use (Seized Released) (separate line between data for each year); any quantity withdrawn from special stock should also be treated like this (separate line between data for each year).

**L<sub>o</sub>**= any quantity reported as losses.

**a**= actual consumption in the year to which the statistics refer;

or

estimate for the same year, whatever is lower.

**b**= actual utilization (total) in the year to which the statistics refer;

or

estimates of utilization (total) for that year, whatever is lower.

**c**= total of the exports effected during the year to which the statistics refer.

**d**= estimated adjustment to stocks.

If the figure is negative or nil, it is disregarded.

If it is positive, it should be compared with the actual adjustment to stock ; the lower figure is taken. However, if the actual adjustment to stocks is negative, none of the two figures will enter into the calculation.

**e**= additions to special stocks (Statistics: Procured to special stock) or the estimate (Estimated: Added to Special Stock) (separate line between data for each year), whatever is lower.

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