2008 discharge: European Monitoring Centre for Drugs and Drug Addiction (EMCDDA)

2009/2114(DEC) - 08/10/2009

PURPOSE: presentation of the report from the Court of Auditors on the 2008 annual accounts of the European Monitoring Centre for Drugs and Drug Addiction (EMCDDA).

CONTENT: in the Court's opinion, the Centre's annual accounts present fairly, in all material respects, its financial position as of 31 December 2008 and the results of its operations and its cash flows for the year then ended. The transactions underlying the Centre's annual accounts for the financial year are, in all material respects, legal and regular.

The Court of Auditors report also includes a detailed section on the expenditure of the European Monitoring Centre as well as an analysis of the expenditure in the accounts and the Agency's replies.

- **The Court's analysis of the accounts**: in its report, the Court welcomes the fact that no comment has been made as regards the financial and budgetary management of the EMCDDA except one comment about the work programme which does not detail the estimated human and financial resources necessary to implement the planned actions. Objectives are often neither clearly linked to outputs nor measurable and outcome indicators are missing, which makes it difficult to monitor progress at the level of activity. The Centre should establish measurable objectives with relevant indicators, allocate its resources based on estimated project needs and promote the achieving of results.

- **The Centre's replies**: the Centre states that the EMCDDA's 2009 work programme ensures a better link between priorities, objectives and activities to be implemented. It also allocates financial and human resources to the different priorities and activities on the basis of the estimated costs for implementation. Mid-term progress reporting was carried out to monitor the state of implementation. Moreover, for the 2010–2012 planning cycle the activity-based management (ABM) approach was improved by promoting result-oriented processes, establishing more measurable objectives and developing appropriate performance indicators.