2009 discharge: European Monitoring Centre for Drugs and Drug Addiction EMCDDA

2010/2169(DEC) - 16/09/2010 - Court of Auditors: opinion, report

PURPOSE: presentation by the Court of Auditors of its report on the annual accounts of the European Monitoring Centre for Drugs and Drug Addiction (EMCDDA), together with the Centre's replies.

CONTENT: in accordance with the tasks and objectives conferred on it by the Treaty on the Functioning of the European Union (TFEU), the Court of Auditors, in the context of the discharge procedure, addresses to the European Parliament and the Council a Statement of Assurance on the reliability of the annual accounts, as well as of the legality and regularity of the transactions underlying them of each EU institution, body or agency, on the basis of an external, independent audit.

This audit also covered the annual accounts of the European Monitoring Centre for Drugs and Drug Addiction (EMCDDA).

In the Court's opinion, **the Centre's annual accounts presented "fairly, in all material respects", its financial position as of 31 December 2009** and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of its Financial Regulation.

The Court also stated that the **transactions underlying the annual accounts** of the Agency for the financial year ended 31 December 2009 were, "in all material respects, **legal and regular**".

The report again confirmed that the Centre's 2009 final budget amounted to EUR 14.7 million, of which 97.44% stems from a Union subsidy. The number of staff employed by the Centre at the end of the year was 78.

The report also included comments on the Centre's budgetary and financial management, together with the Agency's replies. The main comments are as follows:

The Court's comments:

- carry-over and cancellation of appropriations: the Centre carried forward EUR 339 000 of its 2009 appropriations for administrative expenditure, EUR 250 000 of which corresponded to commitments without any payment, mostly for activities related to 2010. The programming and the monitoring of activities should be improved with a view to reducing carry-forwards;

- reimbursement of undue amounts from the Translation Centre.

The Centre's replies:

- part of the carried forward amount concerns commitments that were affected by the move of the EMCDDA to its new premises, which delayed some procurement and budget operations to the last quarter of 2009. The EMCDDA has taken measures to further reduce, as much as is possible, the volume of appropriations carried forward;

- in accordance with the Financial Regulation applicable to the EMCDDA, the EMCDDA managed appropriations received from the Translation Centre as an internal assigned revenue arising from the repayment of amounts previously paid.

Lastly, the Court of Auditor's report contained a summary of the **Centre's activities in 2009** in the following areas:

- use of a computerised network for the collection and exchange of information called the 'European Information Network on Drugs and Drug Addiction' (Reitox);
- various publications (e.g. annual report on the state of Annual report on the state of the drug problem in Europe; statistical bulletins, etc);
- set-up/updating/content development of public EMCDDA website;
- promotional brochures, media products, press releases and fact sheets;
- participation in international conferences/meetings;
- organisation of technical and scientific meetings.