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

2010/2169(DEC) - 03/02/2011

Based on the observations contained in the revenue and expenditure account and the balance sheet of the European Monitoring Centre for Drugs and Drug Addiction for the financial year 2009, as well as on the Court of Auditor’s report and the Centre’s replies to the Court’s observations, the Council recommends that the Parliament grant the Director of the Centre discharge in respect of the implementation of the budget for the financial year 2009.

The Council welcomes the Court's opinion that, on the one hand, the Centre's annual accounts present fairly, in all material aspects, the financial position as at 31 December 2009 and the results of operations and cash-flows for the year then ended, in accordance with the provisions of the Centre's Financial Regulation, and that, on the other hand, the underlying transactions for the financial year ended on 31 December 2009 are, in all material respects, legal and regular. Nevertheless, one observation needs to be made.

However, the Council considers that observations made in the Court of Auditor’s report call for a certain number of observations to be taken into account when granting discharge, particularly on the following points:

- **carry-over appropriations**: the Council is concerned about the high amount of appropriations carried over to the next financial year. It calls upon the Centre to improve programming and monitoring of its activities with a view to reducing carry-overs and to limit their amount to the minimum necessary to cover payments due against the year's commitments;
- **reimbursements**: the Council also asks the Centre to respect strictly the provisions for reimbursements foreseen in the Financial Regulation and to follow the Commission's instructions with regard to its application.