2011 discharge: European Monitoring Centre for Drugs and Drug Addiction (EMCDDA)

2012/2186(DEC) - 01/02/2013

Having examined the revenue and expenditure accounts for the financial year 2011 and the balance sheet at 31 December 2011 of the European Monitoring Centre for Drugs and Drug Addiction, as well as the Court of Auditors' report on the annual accounts of the Centre for the financial year 2011, accompanied by the Centre's replies to the Court's observations, the Council recommends the European Parliament to give a discharge to the Director of the Centre in respect of the implementation of the budget for the financial year 2011.

The observations in the Court of Auditors' report in relation to the financial year 2011 call for some comments by the Council, which may be summarised as follows:

- the Council welcomes the Court's opinion that, in all material respects, the Centre's annual accounts present fairly its financial position as at 31 December 2011 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of the Centre's Financial Regulation, and that the underlying transactions for that financial year are legal and regular;
- nevertheless, it urges the Centre to improve its internal budgetary procedures in order to ensure the **adequate decommitment of appropriations not related to any existing legal obligation**;
- the Council is also concerned about the unused office space both in the Centre's former building and in its new headquarters. It encourages the Centre to address this issue in cooperation with the Commission and National Authorities;
- regarding the Centre's supervisory and control systems, the Council regrets that neither a **treasury policy** nor a comprehensive policy on exceptions have been adopted;
- lastly, the Council encourages the Centre to pursue its efforts to address the shortcomings detected by the Court in its procurement and recruitment procedures.