2003 discharge: European Monitoring Centre for Drugs and Drug Addiction EMCDDA

2004/2055(DEC) - 08/03/2005 - Supplementary non-legislative basic document

Having examined the revenue and expenditure account for the financial year 2003 and the balance sheet of revenue and expenditure at 31 December 2003 of the European Monitoring Centre for Drugs and Drug Addiction and the Court of Auditors' report on the annual accounts of the Monitoring Centre, the Council recommends that the European Parliament give a discharge to the Director of the Monitoring Centre in respect of the implementation of the budget for the financial year 2003.

To recall, EUR 1.4 million (88%) of the EUR 1.6 million in appropriations carried forward from the financial year 2002 to the financial year 2003 have been used. EUR 2.0 million in appropriations have been carried forward from the financial year 2003 to the financial year 2004 and whereas EUR 0.3 million has been cancelled.

Observations in the Court of Auditors' report in relation to the financial year 2003 call for certain comments by the Council, which are annexed to this Recommendation.

The Council welcomes the fact that the Court of Auditors has been able to obtain reasonable assurance that the Monitoring Centre's annual accounts for the financial year ended 31 December 2003 are reliable and that the underlying transactions, taken as a whole, are legal and regular. However, some observations need to be made.

Concerning the implementation of the budget, the Council invites once again the Monitoring Centre to keep automatic carry-overs to a minimum, in order to improve the implementation of the budget in line with the principle of annuality.

The Council stresses the importance of enforcing correctly the Monitoring Centre's new financial regulation, in order to avoid any further mistake or delay related to budgetary operations.

As regards the physical inventory system of goods, the Council calls on the Monitoring Centre to take appropriate measures in order to remedy the persistent shortcomings of it. There is still no document that clearly defines the responsibility and procedures regarding the inventory.