Basic information

2004/2055(DEC) DEC - Discharge procedure	Procedure completed
2003 discharge: European Monitoring Centre for Drugs and Drug Addiction EMCDDA **Subject** 8.70.03.07 Previous discharges	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
CONT Budgetary Control	AYALA SENDER Inés (PSE) AYALA SENDER Inés (PSE) SCHLYTER Carl (Verts /ALE)	22/09/2004 26/07/2004 22/09/2004

Committee for opinion	Rapporteur for opinion	Appointed
LIBE Civil Liberties, Justice and Home Affairs	DEPREZ Gérard (ALDE)	25/10/2004

Council of the European Union

Council configuration	Meetings	Date
Economic and Financial Affairs ECOFIN	2646	2005-03-08

Key events

Date	Event	Reference	Summary
01/03/2004	Non-legislative basic document published	N6-0211/2004	Summary
10/01/2005	Committee referral announced in Parliament		
16/03/2005	Vote in committee		
16/03/2005	Additional information		Summary
23/03/2005	Committee report tabled for plenary	A6-0074/2005	
12/04/2005	Decision by Parliament	T6-0109/2005	Summary
12/04/2005	Debate in Parliament		
12/04/2005	End of procedure in Parliament		

27/07/2005	Final act published in Official Journal		

Technical information

Procedure reference	2004/2055(DEC)
Procedure type	DEC - Discharge procedure
Legal basis	Rules of Procedure EP 102
Stage reached in procedure	Procedure completed

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee opinion	LIBE	PE353.262	07/02/2005	
Committee report tabled for plenary, single reading		A6-0074/2005	23/03/2005	
Text adopted by Parliament, single reading		T6-0109/2005 OJ C 033 09.02.2006, p. 0029-0274 E	12/04/2005	Summary

Council of the EU

Document type	Reference	Date	Summary
Supplementary non-legislative basic document	06862/2005	08/03/2005	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
OS	Non-legislative basic document	N6-0211/2004	01/03/2004	Summary
CofA	Court of Auditors: opinion, report	C324/2004 OJ C 324 30.12.2004, p. 0001	30/12/2004	Summary

Additional information

Source	Document	Date
European Commission	EUR-Lex	

Final act

Budget 2005/0547
OJ L 196 27.07.2005, p. 0120-0120 Summary

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

2004/2055(DEC) - 30/12/2004

This report from the Court of Auditors presents the annual accounts of the European Monitoring Centre for Drugs and Drug Addiction for the 2003 financial year ended 31 December 2003. It deals with its competencies and activities during 2003.

The Court states that the accounts are reliable and that underlying transactions, taken as a whole, legal and regular.

This document shows that the appropriations entered into the final budget amount to EUR 10.2 million with EUR 10.2 committed and EUR 8.1 paid. EUR 2.0 million was carried over with EUR 100 000 being cancelled.

In its report the Court highlights that the duties of the Authorising Officer for the greater part of the Monitoring Centre's budget and of the ex ante Controller for the entire budget are performed by just one person, who also carries out the duties of the Head of Administration and of Quality Control. This combination, according to the Court, significantly undermines internal control, which is based in particular on the segregation of duties.

Moreover, the Court states that following the adoption of its new financial regulation ,the Monitoring Centre issued in-house instructions for checking commitments, payments and recoveries. However, the files do not contain documents enabling the Authorising Officer to obtain assurance that all these instructions have actually been followed.

The Monitoring Centre's financial regulation provides that the Accounting Officer should validate the

systems laid down by the Authorising Officer and intended to provide or substantiate accounting information. This validation had still not been carried out at the end of the 2003 financial year.

Under its annual work programme, the Monitoring Centre concludes contracts with national centres. The deadline for the performance of these contracts is fixed at 31 December.

In its reply to the Court's annual report concerning the 2002 financial year, the Monitoring Centre stated that a physical inventory would be carried out by the end of 2003. This had still

not been done by the end of the first quarter of 2004. In addition, there is still no document that clearly defines the responsibilities and procedures regarding the inventory.

The Monitoring Centre has replied to comments made by the Court. It makes clear that the combination of responsibilities mentioned by the Court was one of the consequences of the departure of the Head

of the Financial Sector. The Head of administration was obliged to take on this role for a transitional period until the new Head of the Financial Sector took up his duties on 1 February 2004. This person, who has become the ex ante verifying officer, does not perform the duties of Authorising Officer.

In accordance with the financial provisions applicable, the instructions in question set out the various procedures of budgetary implementation, the persons in charge of these procedures, and their tasks and responsibilities, including in terms of checking. The procedural stages were described in a circulation sheet, for approval by the persons responsible for their execution, who, in addition, in most cases, have to give, their electronic visa before the file is being sent to the authorizing officer. The EMCDDA has

taken note of the Court's comment, and in order to take better account of the checks made, has prepared checklists to be added to files relating to budgetary operations.

The validation was carried out and submitted to the Court on 27 July 2004.

The budget for 2003 allocated to the activities of the national focal points of the REITOX network was the subject of a parliamentary reservation until the end of April. Therefore, it was not possible to sign the subsidies until very late in the year. Furthermore, the EMCDDA decided not to make advance payments for 2004 until it had examined and closed the cost statements of the 2003. When renewing contracts in the future, the EMCDDA will naturally give due consideration to the real progress achieved in the work requested the year before and to an evaluation of its quality.

Great efforts were taken in May 2004 to identify all EMCDDA assets and to finalise the physical inventory. This exercise and the redefinition of responsibilities and procedures will be

completed before the end of 2004.

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

2004/2055(DEC) - 01/03/2004 - Non-legislative basic document

PURPOSE : to present the accounts and balance sheets of the European Monitoring Centre for Drugs and Drug Addiction for the year 2003.

CONTENT : sources made available to the Monitoring Centre in 2003 amount to EUR 10.45 million of which 89% was subsidized by the Community.

As regards the staffing policy, 63 posts were allocated with 54 posts actually being occupied. +18 other staff (auxiliary, contracts, seconded national experts, local staff and employment agency staff) which makes a total of 72 staff assigned to operational, administrative and mixed tasks.

The objectives of the European Monitoring Centre for Drugs and Drugs Addiction, whose headquarters are based in Lisbon, aims to provide the EU with reliable information at EU level concerning drugs and drugs addiction and their consequences.

In addition, the Monitoring Centre runs a computerised network for the collection and exchange of information called the ‘European Information Network on Drugs and Drug Addiction (Reitox). This network connects the national drug information networks, the specialist centres in the Member States and the information systems of international organisations working with the Monitoring Centre. It has published an annual report on the state of the drug problem in the EU, a general report of activities, bi-monthly newsletter (Drugsnet Europe) and bi-monthly briefings (Drugs in focus).

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

2004/2055(DEC) - 12/04/2005 - Final act

OBJECTIVE: granting of discharge for implementing the EU’s general budget for 2003 – European Monitoring Centre for Drugs and Drug Addiction

LEGISLATIVE ACT: Decision 2005/547/EC of the European Parliament concerning the discharge for implementing the general budget of the EU for the 2003 financial year – European Monitoring Centre for Drugs and Drug Addiction. CONTENT: With this Decision, the European Parliament grants discharge to the Director of the European Monitoring Centre for Drugs and Drug Addiction for the implementation of the budget for the 2003 financial year.

This decision is in line with the European Parliament’s resolution adopted on 12 April 2005 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary of the opinion of 12/04/2005).

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.

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

2004/2055(DEC) - 12/04/2005 - Text adopted by Parliament, single reading

The European Parliament adopted the report by Inés AYALA SENDER (PES, ES) and Carl SCHLYTER (Greens/EFA, SE) giving discharge to the Director of the European Monitoring Centre for Drugs and Drug Addiction for the 2003 financial year.

Parliament notes the Centre's efforts to develop a proactive attitude as regards information provided to the general public and to third countries which express an interest in its work. It equally welcomes the measures taken to promote equal opportunity policy and encourages the Centre to follow up and evaluate such measures regularly to ensure their implementation. The Centre's communication strategy and commitment to informing the general public is also welcomed.

In its accompanying comments, the committee made a number of general points addressed to the Commission, the Agencies and the Court of Auditors (ECA):

General points addressed to the Commission and the Agencies: Parliament notes the Commission's position with regard to delegating responsibility for the execution of tasks to bodies, including agencies, other than the Commission's core administration and it takes the view that this does not answer Parliament's call for in-depth consideration at inter-institutional level of the structure of existing agencies. It therefore invites the Commission to provide clarification on this point and on the future overall inter-institutional agreement related to the new arrangements to be set up within or in parallel with the Financial Perspective and invites the Commission to organise and perform in the medium term, e.g. on a standard three-year cycle, a cross-cutting analysis of the evaluations carried out on individual Agencies in order to:

- reach conclusions with regard to the coherence of Agency activity with EU policies in general and as regards the synergies existing or to be developed between the agencies and Commission departments and the avoidance of overlapping between them;

- make an assessment of the broader European added value of the Agencies' outputs in their respective area of activity and of the relevance, efficiency and effectiveness of the Agency model in implementing or contributing to EU policies;

- determine and enhance the impact of the Agencies" actions in terms of the proximity, accessibility and visibility of the EU to its citizens.

In addition, Parliament calls on the Commission, in parallel with this exercise, to present by the end of 2005 at the latest, proposals for changes to be made in the existing Agencies" Constituent Acts with a view, inter alia, to optimising its relationship with the Agencies.

General points addressed to the Agencies: Parliament expects to receive from now on, from each of the Agencies, the report summarising information on the audits carried out by the Internal Auditor. It invites the Agencies to make further efforts to apply correctly the staff regulations and rules applicable to other civil servants with regard to their staff (recruitment procedures and relevant decisions taken, personal files, calculation of remuneration and other entitlements, promotions policy, percentage of vacant posts, quotas for respecting gender equality, etc.). Moreover, the Parliament expects the Agencies, in response to the relevant observations of the ECA, to comply fully with the budgetary principles as set out in the Financial Regulation, in particular those of unity and budgetary accuracy.

Parliament invites the Agencies to develop a comprehensive strategy of communication addressing the need to make available, in the appropriate form, the results of their work to the general public beyond the presentation of such results to the Institutions, Member States" competent services, specialists, partners or specific beneficiaries.

General points addressed to the ECA and the Agencies: Parliament welcomes the ECA's initiative to add a table to its specific reports on the Agencies presenting summary information on the competences, governance, resources available and products/output of the particular agency.