Basic information

2010/2169(DEC) DEC - Discharge procedure	Procedure completed
2009 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	STAVRAKAKIS Georgios (S&D)	23/03/2010
	Shadow rapporteur MACOVEI Monica (PPE) GERBRANDY Gerben-Jan (ALDE) STAES Bart (Verts/ALE) SØNDERGAARD Søren Bo (GUE/NGL)	

Committee for opinion	Rapporteur for opinion	Appointed
LIBE Civil Liberties, Justice and Home Affairs		

European Commission

Commission DG	Commissioner
Budget	ŠEMETA Algirdas

Key events

Date	Event	Reference	Summary
20/07/2010	Non-legislative basic document published	SEC(2010)0963	Summary
07/10/2010	Committee referral announced in Parliament		
21/03/2011	Vote in committee		Summary
04/04/2011	Committee report tabled for plenary	A7-0120/2011	

10/05/2011	Decision by Parliament	T7-0173/2011	Summary
10/05/2011	Results of vote in Parliament		
10/05/2011	Debate in Parliament		
10/05/2011	End of procedure in Parliament		
27/09/2011	Final act published in Official Journal		

Technical information

Procedure reference	2010/2169(DEC)
Procedure type	DEC - Discharge procedure
Other legal basis	Rules of Procedure EP 165
Stage reached in procedure	Procedure completed
Committee dossier	CONT/7/04038

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE450.726	03/02/2011	
Committee opinion	LIBE	PE454.529	01/03/2011	
Committee report tabled for plenary, single reading		A7-0120/2011	04/04/2011	
Text adopted by Parliament, single reading		T7-0173/2011	10/05/2011	Summary

Council of the EU

Document type	Reference	Date	Summary
Document attached to the procedure	05892/2011	03/02/2011	Summary

European Commission

Document type	Reference	Date	Summary
Non-legislative basic document	SEC(2010)0963	20/07/2010	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
CofA	Court of Auditors: opinion, report	N7-0028/2011 OJ C 338 14.12.2010, p. 0162	16/09/2010	Summary

Additional information		
Source	**Document**	**Date**
European Commission	EUR-Lex	

Final act	
Decision 2011/0582 OJ L 250 27.09.2011, p. 0167	Summary

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.

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

2010/2169(DEC) - 10/05/2011 - Text adopted by Parliament, single reading

The European Parliament adopted by 525 votes to 80, with 29 abstentions a decision to grant discharge to the Director of the European Monitoring Centre for Drugs and Drug Addiction in respect of the implementation of the Centre's budget for the financial year 2009.

Noting that the Centre's annual accounts for the financial year 2009 are reliable, and the underlying transactions are legal and regular, Parliament approves the closure of the Centre's accounts. However, it makes a number of recommendations that need to be taken into account when the discharge is granted (in addition to the general recommendations that appear in the resolution on financial management and control of EU agencies - see DEC/2010/2271):

- **carryover appropriations:** Parliament calls on the Centre to put in place appropriate instructions and procedures for the analysis of potential carry-forwards in order to reduce the volume of appropriations carried over to the minimum necessary. The Centre should also improve the programming and the monitoring of activities with a view to reducing carry over;
- **cash management:** although it welcomes the fact that the Centre has further enhanced the annual forecast of its cash needs, Parliament calls for a clarification of the applicable rules on internal assigned revenues in the light of the questions which were raised after the refund of part of the accumulated surplus of the Translation Centre to the Centre. It suggests that, in future, **a joint approach** amongst the agencies should be adopted to deal with this type of horizontal problem;
- **human resources:** Parliament calls on the Centre to continue and ensure consistent implementation of the approved staff appraisal procedure through adequate information and guidance to reporting officers and jobholders.

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

2010/2169(DEC) - 10/05/2011 - Final act

PURPOSE: to grant discharge to the European Monitoring Centre for Drugs and Drug Addiction in respect of the implementation of the Agency's budget for the financial year 2009.

NON-LEGISLATIVE ACT: Decision 2011/582/EU of the European Parliament on discharge in respect of the implementation of the budget of the European Monitoring Centre for Drugs and Drug Addiction for the financial year 2009.

CONTENT: with the present decision, the European Parliament grants discharge to the Director of the European Monitoring Centre for Drugs and Drug Addiction for the implementation of its budget for the financial year 2009.

This decision is in line with the European Parliament's resolution adopted on 10 May 2011 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary of the opinion of 10/05/2011).

A parallel decision, adopted on the same day, approves the closure of this Agency's accounts.

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

2010/2169(DEC) - 20/07/2010 - Non-legislative basic document

PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2009, as part of the 2009 discharge procedure.

Analysis of the accounts of the **European Monitoring Centre for Drugs and Drug Addiction (EMCDDA).**

CONTENT: this Commission document sets out the consolidated annual accounts of the European Union for the financial year 2009 as prepared on the basis of the information presented by the institutions, organisations and bodies of the EU, in accordance with Article 129 (2) of the Financial Regulation applicable to the EU's General Budget, including the European Monitoring Centre for Drugs and Drug Addiction (EMCDDA).

In 2009, the tasks and budget of this agency were as follows:

- **description of the Centre's tasks**: the European Monitoring Centre for Drugs and Drug Addiction, which is located in Lisbon, was established by Council Regulation (EEC) No 302/93. Its main task is to collect data on drugs and drug addiction in order to prepare and publish information at European level that is objective, reliable and comparable;

- **the Centre's budget for the financial year 2009**: the Centre's 2009 budget amounted to EUR 14.7 million, compared with EUR 15.1 million the previous year. The number of staff employed by the Centre at the end of the year was 78.

The complete version of EMCDDA's final accounts may be found at the following address: http://www.emcdda.europa.eu/html.cfm/index115776EN.html

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.