Basic information

2011/2216(DEC) DEC - Discharge procedure	Procedure completed
2010 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	MACOVEI Monica (PPE)	03/03/2011
	Shadow rapporteur HERCZOG Edit (S&D) GERBRANDY Gerben-Jan (ALDE) STAES Bart (Verts/ALE) CZARNECKI Ryszard (ECR) SØNDERGAARD Søren Bo (GUE/NGL) ANDREASEN Marta (EFD) EHRENHAUSER Martin (NI)	

Committee for opinion	Rapporteur for opinion	Appointed
LIBE Civil Liberties, Justice and Home Affairs	IACOLINO Salvatore (PPE)	23/11/2011

European Commission

Commission DG	Commissioner
Budget	ŠEMETA Algirdas

Key events

Date	Event	Reference	Summary
26/07/2011	Non-legislative basic document published	COM(2011)0473	Summary

12/10/2011	Committee referral announced in Parliament		
27/03/2012	Vote in committee		
12/04/2012	Committee report tabled for plenary	A7-0134/2012	Summary
10/05/2012	Decision by Parliament	T7-0176/2012	Summary
10/05/2012	Results of vote in Parliament		
10/05/2012	Debate in Parliament		
10/05/2012	End of procedure in Parliament		
17/10/2012	Final act published in Official Journal		

Technical information

Procedure reference	2011/2216(DEC)
Procedure type	DEC - Discharge procedure
Other legal basis	Rules of Procedure EP 165
Stage reached in procedure	Procedure completed
Committee dossier	CONT/7/07230

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE473.985	06/02/2012	
Committee opinion	LIBE	PE478.343	09/02/2012	
Amendments tabled in committee		PE483.620	07/03/2012	
Committee report tabled for plenary, single reading		A7-0134/2012	12/04/2012	Summary
Text adopted by Parliament, single reading		T7-0176/2012	10/05/2012	Summary

Council of the EU

Document type	Reference	Date	Summary
Document attached to the procedure	06083/2012	08/02/2012	Summary

European Commission

Document type	Reference	Date	Summary
Non-legislative basic document	COM(2011)0473	26/07/2011	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
CofA	Court of Auditors: opinion, report	N7-0026/2012 OJ C 366 15.12.2011, p. 0156	06/09/2011	Summary

Additional information		
Source	Document	Date
European Commission	EUR-Lex	

Final act	
Decision 2012/0578 OJ L 286 17.10.2012, p. 0206	Summary

2010 discharge: European Monitoring Centre for Drugs and Drug Addiction (EMCDDA)

2011/2216(DEC) - 10/05/2012 - Final act

PURPOSE: to grant discharge to the European Monitoring Centre for Drugs and Drug Addiction (EMCDDA) in respect of the implementation of the Centre's budget for the financial year 2010.

NON-LEGISLATIVE ACT: Decision 2012/578/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 2010.

CONTENT: with the present decision, and in accordance with Article 319 of the Treaty on the Functioning of the European Union, the European Parliament grants discharge to the Director of the Centre for the implementation of its budget for the financial year 2010.

This decision is in line with the European Parliament's resolution adopted on 10 May 2012 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary of the opinion of 10/05/2012).

A parallel decision, 2012/579/EU, adopted on the same day, approves the closure of the Centre's accounts for the 2010 financial year.

2010 discharge: European Monitoring Centre for Drugs and Drug Addiction (EMCDDA)

2011/2216(DEC) - 06/09/2011 - Court of Auditors: opinion, report

PURPOSE: presentation of the EU Court of Auditors' report on the annual accounts of the European Monitoring Centre for Drugs and Drug Addiction together with the Centre's reply.

CONTENT: in accordance with the tasks conferred on the Court of Auditors by the Treaty on the Functioning of the European Union, the Court presents to the European Parliament and to the Council, in the context of the discharge procedure, a Statement of Assurance as to the reliability of the annual accounts of each institution, body or agency of the EU, and the legality and regularity of the transactions underlying them, on the basis of an independent external audit.

This audit concerned, amongst others, the annual accounts of the European Monitoring Centre for Drugs and Drug Addiction (EMCDDA).

In the Court's opinion, the **Centre's Annual Accounts fairly present, in all material respects, its financial position as of 31 December 2010** 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 considers that the **transactions underlying the annual accounts** of the Centre for the financial year ended 31 December 2010 are, in all material respects, **legal and regular.**

The report confirms that the **Centre's** 2010 budget amounted to EUR 16 million and that the number of staff employed by the Centre at the end of the year was 78.

The report also makes a series of observations on the budgetary and financial management of the **Centre,** accompanied by the latter's response.

It should be noted that the report makes no observations on the budgetary and financial management of the Foundation.

Lastly, the Court of Auditors' report contains a **summary of the Centre's activities** in 2010. This is focused on the following:

- running 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 the drug problem in Europe; publication on selected issues; statistical bulletin and interactive website);
- setting-up/updating/content development of public EMCDDA website;
- publication of promotional brochures, media products, press releases and fact sheets;
- taking part in international conferences and meetings;
- organising scientific and technical meetings.

2010 discharge: European Monitoring Centre for Drugs and Drug Addiction (EMCDDA)

2011/2216(DEC) - 08/02/2012

Having examined the revenue and expenditure accounts for the financial year 2010 and the balance sheet at 31 December 2010 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 2010, 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 2010.

This recommendation is not accompanied by any further observations.

2010 discharge: European Monitoring Centre for Drugs and Drug Addiction (EMCDDA)

2011/2216(DEC) - 12/04/2012 - Committee report tabled for plenary, single reading

The Committee on Budgetary Control adopted the report by Monica Luisa MACOVEI (EPP, RO) on discharge to be granted 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 2010.

Noting that the Court of Auditors stated that it has obtained reasonable assurances that the annual accounts of the European Monitoring Centre for Drugs and Drug Addiction for the financial year 2010 are reliable and that the underlying transactions are legal and regular, Members approve the closure of the Centre's accounts. However, they make 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 draft resolution on performance, financial management and control of EU agencies:

- **Budgetary and financial management**: Members are of the opinion that a **low execution rate for payment appropriations** under Title III affects the development of the Centre's projects and activities and might have a negative impact on their planed outcomes. They call, therefore, on the Centre to take immediate action to increase the execution rate for payment appropriations in the future and to keep the discharge authority informed of the progress achieved;
- **Accounting system**: Members acknowledge from the Final Annual Accounts that the Centre implemented a new income structure created in ABAC in order to simplify and better manage the recovery orders. They call on the Centre to inform the discharge authority of the progress made on this matter;
- **Public procurement**: Members note from the Centre's Final Annual Accounts that a residual number of payments linked to the implementation of small contracts for external technical studies/surveys was not be executed due to the late conclusion of the relevant procurement /contracting operations;
- **Performance**: Members urge the Centre to make sure that the Annual Activity Report effectively mirrors the Annual Work Programme and that the planning of resources for activities (ABB) is aligned with the organisational structure of the Agency to enable the monitoring of budget execution. They welcome the improved cooperation between the Centre and the European School Survey Project on Alcohol and Other Drugs (ESPAD) and believe that the monitoring of alcohol, tobacco and other addictive behaviours which are unrelated to substances should be included as a priority in the next Drugs Strategy of the Union;
- **Risk Assessment**: Members note that the Centre approved a comprehensive methodology for the carrying out of risk identification and assessment as a tool for improving risk management within the Centre. They call nevertheless on the Court of Auditors to inform the discharge authority of the effectiveness of the measures taken by the Centre;
- **Internal audit**: Members acknowledge that the Centre still needs to implement five "very important" recommendations from IAS audits on "grant management" (performed in 2009) and on "Preparedness for the Move" (2008. They urge the Centre, therefore, to take immediate steps to redress the situation and inform the discharge authority of the measures taken.

2010 discharge: European Monitoring Centre for Drugs and Drug Addiction (EMCDDA)

2011/2216(DEC) - 10/05/2012 - Text adopted by Parliament, single reading

The European Parliament adopted 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 2010. This decision also approves the closure of the Agency's accounts.

Noting that the Court of Auditors stated that it has obtained reasonable assurances that the annual accounts of the Centre for the financial year 2010 are reliable and that the underlying transactions are legal and regular, Parliament adopted a resolution containing a series of recommendations that need to be taken into account when the discharge is granted, in addition to the general recommendations that appear in the draft resolution on performance, financial management and control of EU agencies.

These recommendations may be summarised as follows:

- **Budgetary and financial management**: Parliament is of the opinion that a **low execution rate for payment appropriations** under Title III affects the development of the Centre's projects and activities and might have a negative impact on their planned outcomes. It calls, therefore, on the Centre to take immediate action to increase the execution rate for payment appropriations in the future and to keep the discharge authority informed of the progress achieved. Parliament calls on the Centre to consolidate its financial management; recognises that drug-related issues should be adequately represented in the new multiannual financial framework (2014-2020);
- **Public procurement**: Parliament notes from the Centre's Final Annual Accounts that a residual number of payments linked to the implementation of small contracts for external technical studies/surveys was not be executed due to the late conclusion of the relevant procurement/contracting operations;
- **Performance**: Members urge the Centre to make sure that the Annual Activity Report effectively mirrors the Annual Work Programme and that the planning of resources for activities (ABB) is aligned with the organisational structure of the Agency to enable the monitoring of budget execution. They welcome the improved cooperation between the Centre and the European School Survey Project on Alcohol and Other Drugs (ESPAD) and believe that the monitoring of alcohol, tobacco and other addictive behaviours which are unrelated to substances should be included as a priority in the next Drugs Strategy of the Union. Parliament takes note that the economic difficulties in the European Union should be overcome and therefore urges renewed flexibility, innovative organisational measures and better coordination among Union institutions, agencies and national authorities;
- **Risk Assessment**: Parliament notes that the Centre approved a comprehensive methodology for the carrying out of risk identification and assessment as a tool for improving risk management within the Centre. It calls nevertheless on the Court of Auditors to inform the discharge authority of the effectiveness of the measures taken by the Centre;

- **Internal audit**: Members acknowledge that the Centre still needs to implement five "very important" recommendations from IAS audits on "grant management" (performed in 2009) and on "Preparedness for the Move" (2008. They urge the Centre, therefore, to take immediate steps to redress the situation and inform the discharge authority of the measures taken.

2010 discharge: European Monitoring Centre for Drugs and Drug Addiction (EMCDDA)

2011/2216(DEC) - 26/07/2011 - Non-legislative basic document

PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2010 as part of the 2010 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 2010 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 2010, 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 2010**: the Centre's 2010 budget amounted to EUR 16 million, compared with EUR 14.7 million the previous year. The number of staff employed by the Centre at the end of the year was 78 which was the same as the previous year.

The complete version of EMCDDA's final accounts may be found at the following address: http://www.emcdda.europa.eu/publications/searchresults?action=list&type=PUBLICATIONS&SERIES_PUB=w219