Basic information

2012/2186(DEC) DEC - Discharge procedure	Procedure completed
2011 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	GERBRANDY Gerben-Jan (ALDE)	29/02/2012
	Shadow rapporteur SARVAMAA Petri (PPE) AYALA SENDER Inés (S&D) STAES Bart (Verts/ALE) BRADBOURN Philip (ECR) SØNDERGAARD Søren Bo (GUE/NGL) ANDREASEN Marta (EFD) EHRENHAUSER Martin (NI)	

Committee for opinion	Rapporteur for opinion	Appointed
ENVI Environment, Public Health and Food Safety	The committee decided not to give an opinion.	
LIBE Civil Liberties, Justice and Home Affairs	PAPANIKOLAOU Georgios (PPE)	05/11/2012

European Commission

Commission DG	Commissioner
Budget	ŠEMETA Algirdas

Key events

Date	Event	Reference	Summary
25/07/2012	Non-legislative basic document published	COM(2012)0436	Summary
13/09/2012	Committee referral announced in Parliament		
19/03/2013	Vote in committee		
21/03/2013	Committee report tabled for plenary	A7-0071/2013	Summary
16/04/2013	Debate in Parliament		
17/04/2013	Decision by Parliament	T7-0151/2013	Summary
17/04/2013	Results of vote in Parliament		
17/04/2013	End of procedure in Parliament		
16/11/2013	Final act published in Official Journal		

Technical information

Procedure reference	2012/2186(DEC)
Procedure type	DEC - Discharge procedure
Stage reached in procedure	Procedure completed
Committee dossier	CONT/7/10513

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE497.832	28/01/2013	
Amendments tabled in committee		PE497.880	27/02/2013	
Committee opinion	LIBE	PE500.655	05/03/2013	
Committee report tabled for plenary, single reading		A7-0071/2013	21/03/2013	Summary
Text adopted by Parliament, single reading		T7-0151/2013	17/04/2013	Summary

Council of the EU

Document type	Reference	Date	Summary
Document attached to the procedure	05753/2013	01/02/2013	Summary

European Commission

Document type	Reference	Date	Summary
Non-legislative basic document	COM(2012)0436	25/07/2012	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
CofA	Court of Auditors: opinion, report	N7-0023/2013 OJ C 388 15.12.2012, p. 0123	18/09/2012	Summary

Additional information

Source	Document	Date
European Commission	EUR-Lex	

Final act

Decision 2013/0586
OJ L 308 16.11.2013, p. 0261 Summary

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

2012/2186(DEC) - 25/07/2012 - Non-legislative basic document

PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2011 as part of the 2011 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 2011 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 2011, 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 and 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 data will allow the analysis of the demand for drugs and the means of reducing it as well, in a general manner, the phenomena associated with the drug market;
- **the Centre's budget for the financial year 2011**: the Centre's budget for 2011**,** as presented in the Commission document on the consolidated annual accounts of the European Union**,** gives the following figures:
    - § forecasted income budget: EUR 16 million;
    - § entitlements established: EUR 16 million;
    - § amounts received: EUR 16 million;
    - § outstanding: EUR 0 million.

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

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

2012/2186(DEC) - 18/09/2012 - 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 for the financial year 2011, 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 2011** 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 2011 are, in all material respects, **legal and regular**.

The report confirms that the Centre's 2011 budget amounted to EUR 16.27 million and that the number of staff employed by the Centre at the end of the year was 104.

The report also makes a series of observations on the budgetary and financial management of the Centre, accompanied by the latter's response. The main observations may be summarised as follows:

Court's observations:

- carry-overs: the Court identified 51 cases with a total value of EUR 90 053 in which appropriations carried over to 2012 were not related to existing legal committments and should have been decommitted and paid back to the Commission;
- building policy: the Centre currently bears the annual cost of about EUR 275 000 for unused office space in its former building and in the new Headquarters. The Centre should continue, in cooperation with the European Commission and National Authorities, to seek adequate solutions for the unused office space;
- recruitment: the Court considers that there is room to further improve the recruitment procedures.

Centre's replies:

- the EMCDDA will review its internal process to ensure that, as soon and as much as is possible, outstanding commitments which do not relate to legal obligations are decommitted before the end of the year, on the basis of the information available and foreseeable at that time;
- it is pursuing and increasing its efforts in this field, in line with the Court's observation and recommendation. For this purpose specific initiatives have been taken with both the European Commission and the relevant National Authorities;
- further to the Court's recommendation the EMCDDA will assess the possibility of an earlier definition of the questions for oral and written tests, by evaluating the possible risks, costs and benefits of such a measure.

Lastly, the Court of Auditors' report contains a summary of the **Centre's activities in 2011**. 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 organising scientific and technical meetings.

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.

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

2012/2186(DEC) - 21/03/2013 - Committee report tabled for plenary, single reading

The Committee on Budgetary Control adopted the report by Gerben-Jan GERBRANDY (ADLE, NL) 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 budget for the financial year 2011.

Noting that the Court of Auditors stated that it has obtained reasonable assurances that the annual accounts of the Centre for the financial year 2011 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:

- **Financing, budget and financial management**: Members recall that the overall budget of the Centre for the year 2011 was of 16.274 million, which represents an increase of 2.35%. They note that the contribution of the Union to the Centre's budget for 2011 was EUR 15.4 million.
- **Implementation rate of appropriations**: Members acknowledge that the financial and budget management demonstrated by the Centre led to a budget execution of almost 100% in commitments and payments. Members are concerned that a significant number of appropriations carried over to 2012 were not related to existing legal commitments and should have been de-committed and paid back to the Commission by the end of 2011.

Lastly, Members made a series of observations as regards its performances, the location, accounting and audit systems as well as the recruitment procedures of this Agency.

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

2012/2186(DEC) - 17/04/2013 - Text adopted by Parliament, single reading

The European Parliament adopted a decision 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 budget for the financial year 2011. The vote on the decision to grant discharge covers the closure of the accounts (in accordance with Annex VI, Article 5(1) of the European Parliament's Rules of Procedure).

Noting that the Court of Auditors stated that it has obtained reasonable assurances that the annual accounts of the Centre for the financial year 2011 are reliable and that the underlying transactions are legal and regular, Parliament adopted a resolution containing 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:

- **Financing, budget and financial management**: Parliament recalls that the overall budget of the Centre for the year 2011 was of 16.274 million, which represents an increase of 2.35%. They note that the contribution of the Union to the Centre's budget for 2011 was EUR 15.4 million.
- **Implementation rate of appropriations**: it acknowledges that the financial and budget management demonstrated by the Centre led to a budget execution of almost 100% in commitments and payments. Members are concerned that a significant number of appropriations carried over to 2012 were not related to existing legal commitments and should have been de-committed and paid back to the Commission by the end of 2011.
- **Location**: Parliament acknowledges from the Court of Auditors' report that the Centre currently bears the annual cost of about EUR 275 000 for unused office space in its former building and in the new headquarters. It calls on the Centre to continue, in cooperation with the Commission and national authorities, to seek adequate solutions for the unused office space and to keep the discharge authority informed.

Lastly, Parliament made a series of observations as regards its performances, accounting and audit systems as well as the recruitment procedures of this Agency.

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

2012/2186(DEC) - 17/04/2013 - Final act

PURPOSE: to grant discharge to the European Monitoring Centre for Drugs and Drug Addiction (EMCDDA) for the financial year 2011.

NON-LEGISLATIVE ACT: Decision 2013/586/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 2011.

CONTENT: with the present decision, and in accordance with Article 319 of the Treaty on the Functioning of the European Union (TFEU), the European Parliament grants discharge to the Director of the Centre for the implementation of its budget for the financial year 2011.

This decision is in line with the European Parliament's resolution adopted on 17 April 2013 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary of the opinion of 17 April 2013).

A parallel decision, 2013/587/EU, adopted on the same day, approves the closure of the Centre's accounts for the 2011 financial year.