













# Procedure file

| Basic information  |                                |                     |
|--|--------------------------------|---------------------|
| DEC - Discharge procedure  | <a href="#">2014/2090(DEC)</a> | Procedure completed |
| 2013 discharge: European Monitoring Centre for Drugs and Drug Addiction (EMCDDA) |                                |                     |
| Subject<br>8.70.03.03 2013 discharge   |                                |                     |

| Key players         |  |   |            |
|---------------------|--|---|------------|
| European Parliament | Committee responsible  | Rapporteur  | Appointed  |
|                     |  Budgetary Control                            |  <a href="#">CZARNECKI Ryszard</a>  | 26/09/2014 |
|                     |  | Shadow rapporteur   |            |
|                     |  |  <a href="#">ZDECHOVSKÝ Tomáš</a>   |            |
|                     |  |  <a href="#">VAUGHAN Derek</a>     |            |
|                     |  |  <a href="#">ALI Nedzhmi</a>      |            |
|                     |  |  <a href="#">JÁVOR Benedek</a>    |            |
|                     |  |  <a href="#">VALLI Marco</a>      |            |
|                     | Committee for opinion  | Rapporteur for opinion  | Appointed  |
|                     |  Environment, Public Health and Food Safety | The committee decided not to give an opinion.   |            |
|                     |  Civil Liberties, Justice and Home Affairs  |   | 10/11/2014 |
|                     |  |  <a href="#">GUILLAUME Sylvie</a> |            |
| European Commission | Commission DG<br><a href="#">Budget</a>  | Commissioner<br>GEORGIEVA Kristalina  |            |

| Key events |  |   |         |
|------------|--|---|---------|
| 29/07/2014 | Non-legislative basic document published   | <a href="#">COM(2014)0510</a>   | Summary |
| 20/10/2014 | Committee referral announced in Parliament |   |         |
| 23/03/2015 | Vote in committee                          |   |         |
| 30/03/2015 | Committee report tabled for plenary        | <a href="#">A8-0068/2015</a>  | Summary |
| 28/04/2015 | Debate in Parliament                       |  |         |
| 29/04/2015 | Results of vote in Parliament              |  |         |

|            |   |                              |         |
|------------|---|------------------------------|---------|
| 29/04/2015 | Decision by Parliament                  | <a href="#">T8-0148/2015</a> | Summary |
| 29/04/2015 | End of procedure in Parliament          |                              |         |
| 30/09/2015 | Final act published in Official Journal |                              |         |

### Technical information

|                            |                           |
|----------------------------|---------------------------|
| Procedure reference        | 2014/2090(DEC)            |
| Procedure type             | DEC - Discharge procedure |
| Stage reached in procedure | Procedure completed       |
| Committee dossier          | CONT/8/01213              |

### Documentation gateway

|   |             |  |            |      |         |
|---|-------------|--|------------|------|---------|
| Court of Auditors: opinion, report                  |             | <a href="#">N8-0088/2014</a><br><a href="#">OJ C 442 10.12.2014, p. 0201</a> | 22/07/2014 | CofA | Summary |
| Non-legislative basic document                      |             | <a href="#">COM(2014)0510</a>  | 30/07/2014 | EC   | Summary |
| Committee draft report                              |             | <a href="#">PE539.732</a>  | 29/01/2015 | EP   |         |
| Document attached to the procedure                  |             | <a href="#">05304/2015</a>   | 30/01/2015 | CSL  | Summary |
| Committee opinion                                   | <b>LIBE</b> | <a href="#">PE541.385</a>  | 06/02/2015 | EP   |         |
| Amendments tabled in committee                      |             | <a href="#">PE539.762</a>  | 06/03/2015 | EP   |         |
| Committee report tabled for plenary, single reading |             | <a href="#">A8-0068/2015</a>   | 30/03/2015 | EP   | Summary |
| Text adopted by Parliament, single reading          |             | <a href="#">T8-0148/2015</a>   | 29/04/2015 | EP   | Summary |

### Final act

Budget 2015/1665  
[OJ L 255 30.09.2015, p. 0271](#) Summary

## 2013 discharge: European Monitoring Centre for Drugs and Drug Addiction (EMCDDA)

**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 2013, together with the Centres reply (EMCDDA).

**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).

**Statement of assurance:** pursuant to the provisions of Article 287 of the Treaty on the Functioning of the European Union (TFEU), the Court has audited:

- the annual accounts of the Centre, which comprise the financial statements and the reports on the implementation of the budget for the financial year ended 31 December 2013;
- the legality and regularity of the transactions underlying those accounts.

**Opinion on the reliability of the accounts:** in the Courts opinion, the Centres annual accounts present fairly, in all material respects, its financial position as at 31 December 2013 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of its Financial Regulation and the accounting rules adopted by the Commissions accounting officer.

**Opinion on the legality and regularity of the transactions underlying the accounts:** in the Courts opinion, the transactions underlying the annual accounts for the year ended 31 December 2013 are legal and regular in all material respects.

The report also makes a series of observations on the budgetary and financial management of the Centre, accompanied by the letters

response. The main observations may be summarised as follows:

The Courts observations:

- regularity of the operations: the Centre launched a procurement procedure to rent photocopying machines over a four-year period for a maximum amount of EUR 160 000. Weaknesses affected the efficiency and effectiveness of this procurement procedure and created a risk of hampering competition.

The Centres replies:

- regularity of the operations: the EMCDDA stated that it will pursue its efforts to improve its procurement processes, namely to reduce further the need to adjust technical specifications and ensure the provision of more effective information to tenderers on such adjustments.

Lastly, the Court of Auditors report contains a summary of the Centres activities in 2013. This is focused on the following:

Budget: EUR 16.31 million of which the Union subsidy is 95.4%.

Activities:

- 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. European drug report, statistical bulletin, scientific monographs);
- setting-up/updating/content development of public EMCDDA website;
- publication of promotional brochures, media products, press releases and fact sheets in English;
- taking part in international conferences and organising scientific and technical meetings.

## 2013 discharge: European Monitoring Centre for Drugs and Drug Addiction (EMCDDA)

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PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2013 as part of the 2013 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 2013 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).

The document contains the figures on which the discharge procedure is based.

Discharge procedure of the EU agencies: the EU Budget finances a wide range of policies and programmes throughout the EU. In accordance with the priorities set by the European Parliament and the Council in the multi-annual financial framework (MFF), the European Commission carries out specific programmes, activities and projects in the field with the technical support of some specialised agencies.

The consolidated annual accounts of the EU provide information on the activities of the institutions, agencies and other bodies of the EU from a budgetary and accrual accounting perspective.

The consolidated reports on the implementation of the general budget of the EU include the budget implementation of all Institutions. Agencies do not have a separate budget inside the EU budget; and they are partially financed by a Commission budget subsidy.

Each agency is subject to its own discharge procedure.

EMCDDA: in 2013, 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 Monitoring Centre is to focus on the following priority areas: (i) monitoring the state of the drugs problem, and emerging trends, in particular those involving multi-drug use; (ii) monitoring the solutions and providing information on best practices;
- the Centre's budget for the financial year 2013: the Centres budget for 2013, as presented in the Commission document on the consolidated annual accounts of the European Union, gives the following figures:

§ Commitment appropriations :

- committed : EUR 17 million;
- paid : EUR 16 million;
- carried-over : 0.

§ Payment appropriations :

- committed : EUR 17 million;
- paid : EUR 16 million;
- carried-over : EUR 1 million.

Please refer also to the [final accounts of the Monitoring Centre](#).

## 2013 discharge: European Monitoring Centre for Drugs and Drug Addiction (EMCDDA)

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The Committee on Budgetary Control adopted the report by Ryszard CZARNECKI (ECR, PL) on discharge in respect of the implementation of the budget of the European Monitoring Centre for Drugs and Drug Addiction (EMCDDA) for the financial year 2013.

It called on the European Parliament to grant the Director of the Centre discharge in respect of the implementation of the Centres budget for the financial year 2013.

Noting that the Court of Auditors stated that it has obtained reasonable assurances that the annual accounts of the Centre for the financial year 2013 are reliable, and that the underlying transactions are legal and regular, Members called on the Parliament to approve the closure of the Centres accounts. They made, however, a number of recommendations that needed 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](#).

- **Agencys financial statements:** Members noted that the final budget of the Centre for the financial year 2013 was EUR 16 308 171.83 representing a decrease of 0.05 % compared to 2012. The overall contribution of the Union to the Centre's budget for 2013 amounted to EUR 15.55 million, representing a decrease of 0.01% compared to 2012.
- **Commitments and carry-overs:** Members noted that budget monitoring efforts during the financial year 2013 resulted in a budget implementation rate of 99.73% and that the payment appropriations execution rate was 97.71%, representing a slight decrease of 0.1% compared to 2012. They took note of the Centres compliance with the principle of annuality and the timely execution of its budget.

Members also made a series of observations on the prevention and management of conflicts of interest as well as internal audits.

As regards the reliability of accounts, Members noted that the Centre launched a procurement procedure to rent office equipment over a four year period and that the technical requirements were subject to a significant modification during the course of the procedure. They regretted that the information published on the contracts price structure was not sufficiently clear, which led to a misinterpretation by one bidder who therefore had a smaller chance of being awarded the contract. They called on the Centre to nonetheless improve its procurement processes and to report to the discharge authority on the measures taken.

Lastly, Members noted that negotiations for a short-term lease are currently ongoing with an offer well below the renting costs endured by the Centre and that it is negotiating with the buildings landlord for a possible reduction of the rent in order to neutralise rental costs as much as possible. They called on the Centre to inform the discharge authority about future developments once more information is available.

## 2013 discharge: European Monitoring Centre for Drugs and Drug Addiction (EMCDDA)

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The European Parliament adopted by 556 votes to 133, with 4 abstentions, a decision to grant discharge to the Director of the European Monitoring Centre for Drugs and Drug Addiction (EMCDDA) for the financial year 2013. The vote on the discharge decision approved the closure of the accounts (in accordance with Annex VI, Article 5(1) of the Rules of Procedure of the European Parliament).

Noting that the Court of Auditors stated that it has obtained reasonable assurances that the annual accounts of the Agency for the financial year 2013 are reliable, and that the underlying transactions are legal and regular, Parliament adopted by 574 votes to 107, with 7 abstentions, a resolution containing a number of recommendations that form an integral part of the discharge decision and as well as the general recommendations that appear in [the resolution on performance, financial management and control of EU agencies](#):

- **Agencys financial statements:** Parliament noted that the final budget of the Centre for the financial year 2013 was EUR 16 308 171.83 representing a decrease of 0.05% compared to 2012. The overall contribution of the Union to the Centre's budget for 2013 amounted to EUR 15.55 million, representing a decrease of 0.01% compared to 2012.
- **Commitments and carry-overs:** Parliament noted that budget monitoring efforts during the financial year 2013 resulted in a budget implementation rate of 99.73% and that the payment appropriations execution rate was 97.71%, representing a slight decrease of 0.1% compared to 2012. It took note of the Centres compliance with the principle of annuality and the timely execution of its budget.

Parliament also made a series of observations on the prevention and management of conflicts of interest as well as internal audits.

As regards the reliability of accounts, Parliament noted that the Centre launched a procurement procedure to rent office equipment over a four year period and that the technical requirements were subject to a significant modification during the course of the procedure. It regretted that the information published on the contracts price structure was not sufficiently clear, which led to a misinterpretation by one bidder who therefore had a smaller chance of being awarded the contract. It called on the Centre to nonetheless improve its procurement processes and to report to the discharge authority on the measures taken.

Lastly, Parliament noted that the Cais do Sodre Relogio building remains mostly unused as only a few expressions of interest for leasing the building materialised into concrete proposals. It acknowledged that negotiations for a short-term lease are currently ongoing with an offer well below the renting costs endured by the Centre and that it is negotiating with the buildings landlord for a possible reduction of the rent in order to neutralise rental costs as much as possible. It called on the Centre to inform the discharge authority about future developments once more information is available.

## 2013 discharge: European Monitoring Centre for Drugs and Drug Addiction (EMCDDA)

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**PURPOSE:** to grant discharge to the European Monitoring Centre for Drugs and Drug Addiction (EMCDDA) for the financial year 2013.

**NON-LEGISLATIVE ACT:** Decision (EU) 2015/1665 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 2013.

**CONTENT:** with the present decision, the European Parliament grants discharge to the Director of the Centre for the implementation of its

budget for the financial year 2013.

This decision is in line with the European Parliament's resolution adopted on 29 April 2015 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary of the opinion of 29 April 2015).

Amongst the main observations made, Parliament called on the Centre to improve its procurement processes and to report to the discharge authority on the measures taken.