

Procedure file

| Basic information | | |
|--|--------------------------------|---------------------|
| DEC - Discharge procedure | 2018/2181(DEC) | Procedure completed |
| 2017 discharge: European Monitoring Centre for Drugs and Drug Addiction (EMCDDA) | | |
| Subject 8.70.03.02 2017 discharge | | |

| Key players | | | |
|---------------------|--|---|------------|
| European Parliament | Committee responsible | Rapporteur | Appointed |
| |  Budgetary Control |  SARVAMAA Petri | 26/07/2018 |
| | | Shadow rapporteur | |
| | |  KADENBACH Karin | |
| | |  CZARNECKI Ryszard | |
| | |  ALI Nedzhami | |
| | |  STAES Bart | |
| | |  KAPPEL Barbara | |
| | 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 | | 18/10/2018 |
| | |  FRANZ Romeo | |
| European Commission | Commission DG Budget | Commissioner OETTINGER Günther | |

| Key events | | | |
|------------|--|-------------------------------|---------|
| 28/06/2018 | Non-legislative basic document published | COM(2018)0521 | Summary |
| 11/09/2018 | Committee referral announced in Parliament | | |
| 20/02/2019 | Vote in committee | | |

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|------------|---|---|---------|
| 01/03/2019 | Committee report tabled for plenary | A8-0139/2019 | Summary |
| 26/03/2019 | Results of vote in Parliament |  | |
| 26/03/2019 | Debate in Parliament |  | |
| 26/03/2019 | Decision by Parliament | T8-0272/2019 | Summary |
| 26/03/2019 | End of procedure in Parliament | | |
| 27/09/2019 | Final act published in Official Journal | | |

Technical information

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|----------------------------|---------------------------|
| Procedure reference | 2018/2181(DEC) |
| Procedure type | DEC - Discharge procedure |
| Other legal basis | Rules of Procedure EP 159 |
| Stage reached in procedure | Procedure completed |
| Committee dossier | CONT/8/14278 |

Documentation gateway

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|---|-------------|--|------------|------|---------|
| Non-legislative basic document | | COM(2018)0521 | 28/06/2018 | EC | Summary |
| Court of Auditors: opinion, report | | N8-0012/2019 OJ C 434 30.11.2018, p. 0001 | 18/09/2018 | CofA | Summary |
| Committee draft report | | PE626.800 | 10/12/2018 | EP | |
| Committee opinion | LIBE | PE630.587 | 17/01/2019 | EP | |
| Supplementary non-legislative basic document | | 05825/2019 | 31/01/2019 | CSL | Summary |
| Amendments tabled in committee | | PE634.506 | 01/02/2019 | EP | |
| Committee report tabled for plenary, single reading | | A8-0139/2019 | 01/03/2019 | EP | Summary |
| Text adopted by Parliament, single reading | | T8-0272/2019 | 26/03/2019 | EP | Summary |

Final act

Budget 2019/1488
[OJ L 249 27.09.2019, p. 0239](#)

2017 discharge: European Monitoring Centre for Drugs and Drug Addiction (EMCDDA)

PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2017, as part of the 2017 discharge procedure.

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

CONTENT: the organisational governance of the EU consists of institutions, agencies and other EU bodies whose expenditure is included in the general budget of the Union.

This Commission document concerns the EU's consolidated accounts for the year 2017 and details how spending by the EU institutions and bodies was carried out. The consolidated annual accounts of the EU provide financial information on the activities of the institutions, agencies and other bodies of the EU from an accrual accounting and budgetary perspective.

It is the responsibility of the Commission's Accounting Officer to prepare the EU's consolidated annual accounts and ensure that they present

fairly, in all material aspects, the financial position, the result of the operations and the cash flows of the EU institutions and bodies with a view to granting discharge.

Discharge procedure: the final step of a budget lifecycle is the discharge. It is the decision by which the European Parliament releases the Commission from its responsibility for management of a given budget by marking the end of that budget's existence. It is granted by the European Parliament on the recommendation of the Council.

The decision is based in particular on the European Court of Auditors reports, in particular its annual report, in which the Court provides a Statement of Assurance (DAS) on the legality and regularity of transactions (payments and commitments).

The procedure results in the granting, postponement or refusal of discharge.

The final discharge report including specific recommendations to the Commission for action is adopted in plenary by the European Parliament and are subject to an annual follow up report in which the Commission outlines the concrete actions it has taken to implement the recommendations made.

All EU institutions and other agencies, bodies and joint undertakings are subject to their own discharge procedures.

The European Monitoring Centre for Drugs and Drug Addiction: the Monitoring Centre, which is located in Lisbon (PT), 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.

As regards the Centres accounts, these are presented in detail in the document on the consolidated annual accounts of the European Union for 2017:

Commitment appropriations:

- available: EUR 17 million;
- made: EUR 16 million.

Payment appropriations:

- available: EUR 17 million;
- made: EUR 16 million.

For further details, please refer to the [2017 final accounts of the Monitoring Centre](#).

2017 discharge: European Monitoring Centre for Drugs and Drug Addiction (EMCDDA)

Having examined the revenue and expenditure accounts for the financial year 2017 and the balance sheet as at 31 December 2017 of the European Monitoring Centre for Drugs and Drug Addiction (EMCDDA), as well as the Court of Auditors' report on the annual accounts of the Centre for the financial year 2017, accompanied by the Centre's replies to the Court's observations, the Council recommended the European Parliament to give a discharge to the Director of the Monitoring Centre in respect of the implementation of the budget for the financial year 2017.

The Council welcomed the Court's opinion that the Centre's annual accounts present fairly its financial position as at 31 December 2017 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 2017 are legal and regular in all material respects.

Nevertheless, the following observations were made:

- accounting: the Council regretted the deficiencies found by the Court in the Centre's accounting environment. It calls on the Centre to take appropriate actions mainly to ensure the accounting officer's independence;
- procurement: the Council called on the Centre to ensure the full implementation without unjustified delay of electronic public procurement, whilst acknowledging the actions already taken by the Centre.

2017 discharge: European Monitoring Centre for Drugs and Drug Addiction (EMCDDA)

The Committee on Budgetary Control adopted the report by Petri SARVAMAA (EPP, FI) 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 2017.

The committee called on the European Parliament to grant the Centres Director discharge in respect of the implementation of the Centres budget for the financial year 2017.

Noting that the Court of Auditors stated that it had obtained reasonable assurance that the annual accounts of the Centre for the financial year 2017 were reliable and that the underlying transactions were legal and regular, Members called on 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](#):

Centres financial statements

The final budget of the Centre for the financial year 2017 was EUR 15 828 389, representing an increase of 2.64 % compared to 2016.

Budget and financial management

The budget monitoring efforts during the financial year 2017 resulted in a budget implementation rate of 100 %, representing a slight increase

of 0.05 % compared to 2016. Payment appropriations execution rate was 94.70 %, representing a decrease of 0.94 % compared to the previous year.

The cancellations of carry-overs from 2016 to 2017 amounted to EUR 18 245, representing 3.90 % of the total amount carried forward, showing an increase of 0.15 % compared to 2016.

Members also made a series of observations regarding performance, procurement and internal controls.

In particular, they noted that:

- the Centre has reached 90 % of the annual targets set for 2017 and that it successfully implemented the first year of its Strategy 2025;
- on 31 December 2017, the establishment plan was 93.51 % executed, with 72 officials or temporary agents appointed out of 77 officials and temporary agents authorised under the Union budget;
- the Centre put in place a procurement plan which was successfully executed in close collaboration with all units;
- the Centre was not yet using any of the tools launched by the Commission aimed at introducing a single solution for the electronic exchange of information with third parties participating in public procurement procedures (e-procurement);
- there is a need to strengthen the accounting officers independence by making him directly responsible to the Centres Director and management board.

2017 discharge: European Monitoring Centre for Drugs and Drug Addiction (EMCDDA)

The European Parliament decided to grant discharge to the Director of the European Monitoring Centre for Drugs and Drug Addiction (EMCDDA) for the financial year 2017 and to approve the closure of the accounts for the financial year in question.

Noting that the Court of Auditors has stated that it has obtained reasonable assurances that the Centres annual accounts for the financial year 2017 are reliable and that the underlying transactions are legal and regular, Parliament adopted by 513 votes to 121 with 2 abstentions, a resolution containing a series of recommendations, which form an integral part of the decision on discharge and which add to the general recommendations set out in the [draft resolution on performance, financial management and control of EU agencies](#):

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