

\${summary.referenceAndDate} - \${summary.subTitle}

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 2008, 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 2008.

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 2008 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 2008 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:

- work programme and performance indicators: the Council regrets the shortcomings identified by the Court in the specification of measurable objectives in the Centre's work programme, as well as the lack of connected outcome indicators and the missing estimates of human and financial resources required for implementing the planned actions. It is concerned about the limited possibilities of monitoring progress at the level of activity resulting from such shortfalls;
- activity based management: the Council calls on the Centre to implement an activity based management approach which provides clear objectives and indicators, allocates resources to estimated project needs and allows a continuous performance analysis.