

2014 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 2014 as part of the 2014 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 2014 as prepared on the basis of the information presented by the institutions, organisations and bodies of the EU, in accordance with Article 148 (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.

On this basis, the Financial Controller of the European Commission ensures the certification of the consolidated accounts as declared by the institutions, agencies and bodies of the European Union.

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.

This document sets out how the Agencies spent and implemented their budget in 2014. Each agency is subject to its own discharge procedure.

EMCDDA: in 2014, 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 (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;
- **the Centre's budget for the financial year 2014:** the Centre's budget for 2014, as presented in the Commission document on the consolidated annual accounts of the European Union, gives the following figures:

Commitment appropriations :

- **committed** : EUR 16 million;

- **paid** : EUR 16 million;

- **carried-over** : 0.

Payment appropriations :

- **committed** : EUR 16 million;

- **paid** : EUR 15 million;

- **carried-over** : EUR 1 million.

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