2014 discharge: European Training Foundation (ETF)

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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 Training Foundation (ETF)**.

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 Training Foundation (ETF).

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.

ETF: in 2014, the tasks and budget of this agency were as follows:

- **description of the Foundation's tasks**: the European Training Foundation, which is located in Turin (IT), was created by Council Regulation (EEC) No 1360/90. Its objective is to contribute to improving human capital development in the following countries: the countries eligible for support under Council Regulation (EC) No 1085/2006 and Regulation No 1638/2006 of the European Parliament and of the Council and subsequent related legal acts. It aims in particular to provide advice on human capital development issues in the partner countries and promote knowledge and analysis of skills needs in national and local labour markets;
- **the Foundation's budget for the financial year 2014**: the Foundation’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 23 million;

- **paid** : EUR 22 million;

- **carried over** : 0.

Payment appropriations:

- **committed** : EUR 23 million;

- **paid** : EUR 21 million;

- **carried over** : EUR 2 million.

Also see the final accounts of the Foundation.