

2014 discharge: European Monitoring Centre for Drugs and Drug Addiction (EMCDDA)

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Having examined the revenue and expenditure accounts for the financial year 2014 and the balance sheet as at 31 December 2014 of the European Monitoring Centre for Drugs and Drug Addiction (EMCDD), as well as the Court of Auditors' report on the annual accounts of the Centre for the financial year 2014, 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 Centre in respect of the implementation of the budget for the financial year 2014.

The Council welcomed the Court's opinion that, in all material respects, the Centre's annual accounts present fairly its financial position as at 31 December 2014 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 the accounting rules adopted by the Commission's accounting officer, and that the underlying transactions for 2014 are legal and regular in all material respects.

Nevertheless, the Council has made some observations which may be summarised as follows:

- **financial programming:** the Council noted that a high level of commitment appropriations for administrative expenditure was carried over to 2015. It called on the Centre to continue improving its financial programming and monitoring of the budget implementation in order to reduce the level of carry-overs to the following financial year to the strict minimum, in line with the budgetary principle of annuality.