

Discharge in respect of the implementation of the budget of the European Union agencies for the financial year 2014: performance, financial management and control

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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.

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 agencies and bodies of the European Union as well as the Joint Undertakings.

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 joint undertakings of the European Union.

Discharge procedure of the EU Joint Undertakings: 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 and decentralised agencies.

The following is a list of the decentralised agencies:

- European Maritime Safety Agency
- European Food Safety Authority
- European Medicines Agency
- European Railway Agency
- European GNSS Supervisory Authority
- European Chemicals Agency
- European Fisheries Control Agency
- Fusion for Energy (European Joint Undertaking for ITER and the Development of Fusion Energy)
- European Monitoring Centre for Drugs and Drug Addiction

- Eurojust
- European Police College (CEPOL)
- European Institute for Gender Equality
- European Police Office (EUROPOL)
- European Agency for Safety and Health at Work
- European Aviation Safety Agency
- European Centre for Disease Prevention and Control
- European Network and Information Security Agency (ENISA)
- European Environment Agency
- European Union Agency for Fundamental Rights
- European Centre for the Development of Vocational training (CEDEFOP)
- European Insurance and Occupational Pensions Authority
- European Agency for Cooperation of Energy Regulators
- Translation Centre for the Bodies of the European Union
- European Banking Authority
- European Securities and Markets Authority
- European Asylum Support Office
- European Training Foundation
- Office for the Body of European Regulators for Electronic Communication
- European Foundation for the Improvement of Living and Working Conditions
- European Agency for the Management of Operational Co-operation at External Borders of the Member States of the EU (Frontex)
- EU Office for Harmonisation in the Internal Market (Trade Marks and Designs)
- EU-LISA (European Agency for the operational management of large-scale IT systems in the area of freedom, security and justice)
- European Institute of Innovation and Technology.

Other joint ventures include:

- ITER and F4E

- Galileo (GSA)
- SESAR
- IMI 2
- FCH 2
- ECSEL (including the former JUs Atermis and ENIAC)
- Clean Sky 2.

The consolidated reports on the implementation of the general budget of the EU include the budget implementation of the agencies and the JUs since within the EU budget a separate budget for each JU is established (please refer to the specific discharge procedures).

This procedure aims to define how the budget of the agencies was spent and implemented in 2014 and the implementing conditions to ensure the best possible performance.