2012 discharge: EU general budget, European Commission and executive agencies

2013/2195(DEC) - 23/07/2013 - Supplementary non-legislative basic document

Pursuant to Title VII of the Financial Regulation, the Commission presented a paper on the certification of the accounts of the European Union for the financial year 2012.

The paper proposes a consolidated overview of the financial statements of the EU budget with indicative tables outlining heading by heading expenditure as well as indicative and explanatory notes to the consolidated accounts.

The document presents in partuclar:

- the budget sheet (assets - liabilities);
- a statement of financial performance;
- cashflow statement;
- the statement of changes in net assets of the budget.

The second part of the paper focuses on the implementation of the budget and refers in particular to the difficulties encountered due to the **lack of payment appropriations at the end of the fiscal year**.