# 2013 discharge: EU general budget, European Commission and executive agencies

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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 2013.

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 particular:

- 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, in particular a detailed overview of the implementation of EU expenditure by policy, highlighting the link between the budget resources and the actual expenditure.

**Financial Framework 2007-2013**: the document states that 2013 was the seventh and last year of the 2007-2013 financial framework.

The total level of commitments for 2013 was EUR 152.502 billion, representing 1.15% of Member States' GNI.

The total level of payments for 2013 was EUR 144.285 billion, ie 1.08% of Member States' GNI.

Recalling the objectives of each of the budget headings identified in the financial framework, the Commission document stresses the importance of the use of **Activity Based Management** (ABM).

ABB involves a budget structure where budget titles correspond to policy areas and budget chapters to activities. ABB aims to provide a clear framework for translating the Commission's policy objectives into **action**, either through legislative, financial or any other public policy means. By structuring the Commission's work in terms of activities, a clear picture is obtained of the Commission's undertakings and simultaneously a common framework is established for priority setting. Resources are allocated to priorities during the budget procedure, using the activities as the building blocks for budgeting purposes.

In conclusion, by establishing such a link between activities and the resources allocated to them, ABB aims to increase efficiency and effectiveness in the use of resources in the Commission.