2014 discharge: EU general budget, European Commission and executive agencies

2015/2154(DEC) - 23/07/2015 - Supplementary non-legislative basic document

Pursuant to the Financial Regulation, the Commission presented a paper on the certification of the accounts of the European Union for the financial year 2014.

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.