2007 discharge: European Agency for the Management of Operational Cooperation at the External Borders Frontex

2008/2272(DEC) - 23/01/2009

The Council notes with satisfaction the Court's assessment that the Agency's accounts for the financial year ended 31 December 2007 were, in all material respects, reliable and that the underlying transactions, taken as a whole, were legal and regular. However, some observations need to be made.

Based on the observations contained in the revenue and expenditure account and the balance sheet of the European Agency for the Management of Operational Coordination at the External Borders of the Member States of the European Union (FRONTEX) for the financial year 2007, as well as on the Court of Auditor's report and the Agency's replies to the Court's observations, the Council recommends that the Parliament grant the Director of the Agency discharge in respect of the implementation of the budget for the financial year 2007.

In doing so, the Council confirms that EUR 7.1 million (60%) of the EUR 11.8 million in appropriations carried forward from the financial year 2006 to the financial year 2007 have were used. EUR 22.4 million in appropriations were carried forward from the financial year 2007 to the financial year 2008 and EUR 6.4 million were cancelled.

Recalling that the Court of Auditors was able to obtain reasonable assurance that the Agency's annual accounts were, in all material aspects, reliable, the Council believes that there is a certain number of observations that must be taken into consideration when providing the discharge on the implementation of the 2007 budget, particularly regarding the following points:

- **Carry-overs**: while taking note of the difficulties resulting from the fact that a large share of the Agency's 2007 budget was made available very late only, the Council notes with concern the persisting high carry-over rate which results to a major extent from excessive cost estimates. It calls on the Agency to improve the programming and monitoring of its activities and to apply more realistic cost calculation methods in order to avoid an overestimation of the costs of its operations. The Council also encourages the Agency to take appropriate measures to ensure timely reimbursements to the partner countries and to improve its management of temporarily unused appropriations.
- **Budgetary commitments**: as in the previous year, the Council asks the Agency to respect strictly the provisions of the Financial Regulation, by establishing budgetary commitments prior to entering into legal commitments.

Recruitment: the Council calls once more on the Agency to strictly respect the recruitment criteria and procedures foreseen in the Staff Regulations, in particular regarding the minimum experience required for a given grade.