

2008 discharge: European Agency for the Management of Operational Cooperation at the External Borders FRONTEX

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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 2008, 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 2008.

The Council welcomes the Court's opinion that, on the one hand, the Agency's annual accounts present fairly, in all material aspects, the financial position as at 31 December 2008 and the results of operations and cash-flows for the year then ended, in accordance with the provisions of the Agency's Financial Regulation, and that, on the other hand, the underlying transactions for the financial year ended on 31 December 2008 are, in all material respects, legal and regular.

However, the Council considers that observations made in the Court of Auditor's report call for a certain number of observations to be taken into account when granting discharge, particularly on the following points:

- **carry-over of appropriations:** while acknowledging that the Agency did not have the capacity to absorb the important budget increase in 2008 and to implement supplementary activities to use the additional appropriations which had become available at short notice, the Council is even more concerned about the high amount of appropriations carried forward by the Agency to the following financial year. It recalls the obligation to de-commit rather than to carry forward appropriations committed for operations which meanwhile elapsed;
- **legal commitments without budgetary commitments:** as in previous years, the Council asks the Agency to respect strictly the provisions of the Financial Regulation without exceptions, by establishing budgetary commitments prior to entering into legal commitments;
- **recruitment procedures:** the Council urges the Agency to adopt its implementing rules to the Staff Regulations, and to ensure transparency and non-discrimination in staff selection procedures;
- **work programme:** the Council regrets the inconsistencies identified by the Court between the Agency's work programmes and financial forecasts. It encourages the Agency to introduce an activity based budgeting system which would facilitate a timely revision of the work programme in line with budget modifications.