2008 discharge: Community Fisheries Control Agency CFCA

2009/2130(DEC) - 01/02/2010

Based on the observations contained in the revenue and expenditure account and the balance sheet of the Community Fisheries Control Agency for the financial year 2008, as well as on the Court of Auditor’s report and the Authority’s replies to the Court’s observations, the Council recommends that the Parliament grant the Executive 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:

- **budget programming**: while taking into account that the Agency is recently established and that it acquired its financial independence from the Commission on 11 November 2007, the Council calls on the Agency to comply with the financial provisions in force. In this context, the Council notes with concern the weakness in the programming of the Agency's activities and calls on the Agency to elaborate its budget in compliance with the principle of specification;
- **legal commitments without budgetary commitments**: the Council considers that due attention should be paid to the respect of existing rules concerning legal and budgetary commitments, and carry-overs;
- **budget monitoring**: the Council invites the Agency to take duly into account the remarks and recommendations made by the Court concerning identified weaknesses in programming procedures and monitoring of the budget implementation.