2009 discharge: European Agency for the Management of Operational Cooperation at the External Borders FRONTEX

2010/2182(DEC) - 03/02/2011

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 2009, 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 Executive Director of the Agency discharge in respect of the implementation of the budget for the financial year 2009.

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 2009 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 2009 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:

- **budgetary planning**: the Council asks the Agency to improve its planning and monitoring of activities in order to reduce the high amount of appropriations carried over to the next financial year. It also regrets the shortcomings identified by the Court in budgetary planning that led to a substantial number of transfers and cancellation of appropriations, and urges the Agency to remedy the persisting weaknesses without delay;
- **signatures for grants covered by written agreements**: the Council asks the Agency to ensure that grants are covered by written agreements to be signed both by the Agency and the beneficiaries before starting the corresponding activities;
- **cost estimates for pre-financing**: lastly, due attention should be paid to the accuracy of cost estimates for prefinancing, in order to avoid orders to recover advances made in excess.