

2011 discharge: European Agency for the Management of Operational Cooperation at the External Borders (Frontex)

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Having examined the revenue and expenditure accounts for the financial year 2011 and the balance sheet at 31 December 2011 of the European Agency for the Management of Operational Cooperation at the External Borders of the Member States of the European Union, as well as the Court of Auditors' report on the annual accounts of the Agency for the financial year 2011, accompanied by the Agency's replies to the Court's observations, the Council recommends the European Parliament to give a discharge to the Executive Director of the Agency in respect of the implementation of the budget for the financial year 2011.

The observations in the Court of Auditors' report in relation to the financial year 2011 call for some comments by the Council, which may be summarised as follows:

- the Council welcomes the Court's opinion that, in all material respects, the Agency's annual accounts present fairly its financial position as at 31 December 2011 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of the Agency's Financial Regulation, and that the underlying transactions for that financial year are legal and regular;
- as in previous years, the Council recalls that the Agency should reduce the high amount of appropriations carried over to the next financial year, in line with the budgetary principle of annuality. Moreover, the Council **regrets the use of global commitments to justify the carry-over of non-differentiated appropriations**;
- the Council recommends the Agency to set up and implement a policy on ex-ante controls, including the submission and check of supporting documents, in order to **detect ineligible expenditure**. Likewise, the Council invites the Agency to address the weaknesses detected by the Court in the management of fixed assets;
- lastly, and as last year, the Council regrets that the Agency's accounting system has not yet been validated by the Accounting Officer.