2012 discharge: European Asylum Support Office (EASO)

2013/2245(DEC) - 05/02/2014 - Document attached to the procedure

Having examined the revenue and expenditure accounts for the financial year 2012 and the balance sheet at 31 December 2012 of the European Asylum Support Office (EASO, as well as the Court of Auditors' report on the annual accounts of the Institute for the financial year 2012, accompanied by the Institute's replies to the Court's observations, the Council recommends the European Parliament to give a discharge to the Director of the Office in respect of the implementation of the budget for the financial year 2012.

The observations in the Court of Auditors' report in relation to the financial year 2012 call for some comments by the Council, which may be summarised as follows:

- in general, the Council welcomes the Court's opinion that, in all material respects, the Office's annual accounts present fairly its financial position as at 31 December 2012 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of the Office's Financial Regulation and the accounting rules adopted by the Commission's accounting officer, and that the underlying transactions for that financial year are legal and regular.
- **Carry-overs**: the Council regrets that the Office's accounting system has not yet been validated by the Accounting Officer and that certain appropriations carried over to the next year are not covered by a legal commitment. It calls on the Office to remedy the situation in compliance with the Financial Regulation.
- **Inventory**: the Council also calls on the Office to set up a physical inventory, to fully implement the internal control standards and to respect the deadlines of payments as set in the Financial Regulation.
- **Budget transfers**: furthermore, the Council urges the Office to improve its financial programming and monitoring of the budget implementation, with the aim to improve budget execution and to reduce budgetary transfers and amounts carried over to the next financial year, in line with the budgetary principles of specification and annuality.
- **Justification of expenses**: the Council also invites the Office to monitor the expenses paid to external experts and to verify whether the flat-rate reimbursements correspond to the costs incurred. It also invites the Office in cooperation with the Commission and the host Member State to clarify the situation relating to the financing of the renovation of the building offered to the Office.
- **Recruitment**: lastly, the Council encourages the Office to pursue efforts in order to address the shortcomings detected by the Court regarding its staff recruitment procedures.