2014 discharge: European Agency for the Management of Operational Cooperation at the External Borders (Frontex)

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PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2014, as part of the 2014 discharge procedure.

Analysis of the accounts of the **European Agency for the Management of Operational Cooperation at the External Borders of the Members States (FRONTEX)**.

CONTENT: this Commission document sets out the consolidated annual accounts of the European Union for the financial year 2014 as prepared on the basis of the information presented by the institutions, organisations and bodies of the EU, in accordance with Article 148 (2) of the Financial Regulation applicable to the EU's General Budget, including the European Agency for the Management of Operational Cooperation at the External Borders of the Members States (FRONTEX).

The document contains the figures on which the discharge procedure is based.

On this basis, the Financial Controller of the European Commission ensures the certification of the consolidated accounts as declared by the institutions, agencies and bodies of the European Union.

Discharge procedure of the EU agencies: the EU Budget finances a wide range of policies and programmes throughout the EU. In accordance with the priorities set by the European Parliament and the Council in the multi-annual financial framework (MFF), the European Commission carries out specific programmes, activities and projects in the field with the technical support of some specialised agencies.

The consolidated annual accounts of the EU provide information on the activities of the institutions, agencies and other bodies of the EU from a budgetary and accrual accounting perspective.

The consolidated reports on the implementation of the general budget of the EU include the budget implementation of all Institutions. **Agencies do not have a separate budget inside the EU budget**; and they are partially financed by a Commission budget subsidy.

This document sets out how the Agencies spent and implemented their budget in 2014. Each agency is subject to its own discharge procedure.

FRONTEX: in 2014, the tasks and budget of this agency were as follows:

- **description of the Agency's tasks**: FRONTEX, which is located in Warsaw (PL), was established by Council Regulation (EC) No 2007/2004, amended by Regulation (EC) No 863/2007 of the European Parliament and of the Council. Its main task is to coordinate Member States' activities in the field of the management of external borders and to set up European Border Guard Teams (EBGT) to be deployed during joint operations;
- **the Agency’s budget for the 2014 financial year**: the Agency’s budget for 2014, as presented in the Commission document on the consolidated annual accounts of the European Union, gives the following figures

Commitment appropriations :

- **committed** : EUR 99 million;

- **paid** : EUR 97 million;

- **carried-over** : 2 million.

Payment appropriations :

- **committed** : EUR 130 million;

- **paid** : EUR 94 million;

- **carried-over** : EUR 33 million.

Please refer also to the Report on budgetary and financial management 2014.