

2018 discharge: European Border and Coast Guard Agency (Frontex)

2019/2083(DEC) - 13/05/2020 - Text adopted by Parliament, single reading

The European Parliament decided to **grant discharge** to the Executive Director of the European Border and Coast Guard Agency for the financial year 2018 and to approve the closure of the accounts for the financial year in question.

Noting that the Court of Auditors has stated that it has obtained reasonable assurances that the Agency's annual accounts for the financial year 2018 are reliable and that the underlying transactions are legal and regular, Parliament adopted by 588 votes to 95 with 10 abstentions, a resolution containing a series of recommendations, which form an integral part of the decision on discharge and which add to the general recommendations set out in the [resolution](#) on performance, financial management and control of EU agencies:

Agency's financial statements

The final budget of the European Border and Coast Guard Agency for the financial year 2018 was EUR 288 663 520, representing an increase of 2.89 % compared to 2017.

Budget and financial management

Budget monitoring efforts during the financial year 2018 resulted in a budget implementation rate of 98.37 %, representing a slight increase of 0.74 % compared to 2017. Parliament noted with concern that the payment appropriations execution rate was low at 69.69 %, representing an increase of 3.27 % compared to 2017.

In 2018, the Agency had financing agreements with cooperating countries for operational activities, representing 59 % of the Agency's budget.

Carry-overs

It is noted that the Agency's budgetary carry-overs to 2019 amounted to EUR 83 000 000 (29 %), a slightly lower percentage than in the previous year. The rate of cancelled carry-overs to 2018 was EUR 11 000 000 (12 %), somewhat lower in relative terms than the previous year. The main reasons for carry-overs and cancellations were challenges arising from the staff establishment plan regarding the number and profile of staff, the delay to the launch of the building project for the Agency's new premises, the multi-annual nature of information and communications technology projects, and the overestimation of the scale and cost of activities from cooperating countries.

Other observations

Members also made a series of observations regarding performance, staff policy, procurement and internal controls.

In particular, they noted that:

- on 31 December 2018, the establishment plan was only 72.49 % executed, with 303 temporary agents appointed out of 418 temporary agents authorised under the Union budget;

- although the Agency continued further recruitment efforts and increased the number of staff from 526 to 630 in 2018, it still did not achieve the number of 760 staff authorised in its 2018 establishment plan;
- the Agency introduced a revised joint operations and returns financing scheme in 2018, which is based on simplified grant agreements with Member States using standardised unit costs for human resources;
- following the recent revision of its internal control framework, the Agency has ensured that all decisions to override controls, or deviations from the established processes and procedures, are documented, duly approved, and logged centrally;
- as regards the construction of the new headquarters building and the establishment of a European school in Warsaw, an adequate plot of land was attributed to the Agency by the Polish authorities in 2019, that planning is ongoing to build a purpose-designed premises of the Agency's headquarters by the end of 2024. The board of governors of European schools is to be asked by Polish authorities in Autumn 2019 to consider accreditation of a Warsaw associate European school of type II, which would be operational partly as from the 2020-2021 academic year.