Basic information

2010/2182(DEC) DEC - Discharge procedure	Procedure completed
2009 discharge: European Agency for the Management of Operational Cooperation at the External Borders FRONTEX **Subject** 8.70.03.07 Previous discharges	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
CONT Budgetary Control	STAVRAKAKIS Georgios (S&D)	23/03/2010
	Shadow rapporteur MACOVEI Monica (PPE) GERBRANDY Gerben-Jan (ALDE) STAES Bart (Verts/ALE) SØNDERGAARD Søren Bo (GUE/NGL)	

Committee for opinion	Rapporteur for opinion	Appointed
LIBE Civil Liberties, Justice and Home Affairs		

European Commission

Commission DG	Commissioner
Budget	ŠEMETA Algirdas

Key events

Date	Event	Reference	Summary
20/07/2010	Non-legislative basic document published	SEC(2010)0963	Summary
07/10/2010	Committee referral announced in Parliament		
11/04/2011	Vote in committee		Summary
14/04/2011	Committee report tabled for plenary	A7-0145/2011	

10/05/2011	Decision by Parliament	T7-0182/2011	Summary
10/05/2011	Results of vote in Parliament		
10/05/2011	End of procedure in Parliament		
27/09/2011	Final act published in Official Journal		

Technical information

Procedure reference	2010/2182(DEC)
Procedure type	DEC - Discharge procedure
Other legal basis	Rules of Procedure EP 165
Stage reached in procedure	Procedure completed
Committee dossier	CONT/7/04064

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE450.714	01/02/2011	
Committee opinion	LIBE	PE454.526	02/03/2011	
Amendments tabled in committee		PE460.808	09/03/2011	
Committee report tabled for plenary, single reading		A7-0145/2011	14/04/2011	
Text adopted by Parliament, single reading		T7-0182/2011	10/05/2011	Summary

Council of the EU

Document type	Reference	Date	Summary
Document attached to the procedure	05892/2011	03/02/2011	Summary

European Commission

Document type	Reference	Date	Summary
Non-legislative basic document	SEC(2010)0963	20/07/2010	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
CofA	Court of Auditors: opinion, report	N7-0014/2011 OJ C 338 14.12.2010, p. 0040	16/09/2010	Summary

Additional information		
Source	**Document**	**Date**
European Commission	EUR-Lex	

Final act	
Decision 2011/0604 OJ L 250 27.09.2011, p. 0224	Summary

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

2010/2182(DEC) - 10/05/2011 - Text adopted by Parliament, single reading

The European Parliament adopted by 518 votes to 86, with 39 abstentions a decision on discharge to be granted to the Executive Director of the European Agency for the Management of Operational Cooperation at the External Borders of the Member States of the European Union (FRONTEX) for implementation of the Agency's budget for the financial year 2009.

Noting that the Agency’s annual accounts for the financial year 2009 are reliable, and the underlying transactions are legal and regular, Parliament approves the closure of the Agency’s accounts. However, it makes a number of recommendations that need to be taken into account when the discharge is granted (in addition to the general recommendations that appear in the resolution on financial management and control of EU agencies - see DEC/2010/2271):

- **Performance:** noting the adoption of a multiannual plan for the 2010-2013 period, Parliament calls on FRONTEX to promptly establish a link between its work programme and its financial forecasts. Parliament welcomes the Agency's initiative of launching, in 2009, the so-called "Frontex Performance Management System" to better inform the Agency's Governing Board by providing it with data on the impact of the agency operations. It urges the Agency to provide information on the impact of its operations and to inform the discharge authority thereof;
- **Cooperation with the Member States:** Parliament calls on the Agency to improve its financial management with regard to the reimbursement of costs incurred by Member States by identifying, with those Member States, the roots of the problem;
- **Carryovers and cancellations of appropriations:** once again, Parliament is concerned at the high level of carryovers and cancellations since 2006. It urges the Agency to improve the level of use of appropriations by putting in place appropriate instructions and procedures for the analysis of potential carry-forwards to reduce to a minimum the volume of appropriations carried over. The Agency should improve the programming and the monitoring of activities. Parliament sees the high level of carry-overs and cancellations as indicative of the inability of the Agency to manage such a large increase in its budget. It, therefore, wonders whether it would not be more responsible for the budgetary authorities to take greater care in future when deciding on increases in the Agency's budget in the light of the time needed to carry out the new activities. It calls on the Agency therefore to provide it with fuller details on the feasibility of future commitments;
- **Grant management:** for the second consecutive year, the Agency paid out amounts on the basis of unilateral grant decisions that it itself had signed, while the rules in force make no provision for this type of instrument (in 2009, more than EUR 28 million and, in 2008, EUR 17 million). Criticising this situation, Parliament welcomes the initiative taken by the Agency to sign a partnership agreement with the member States’ border authorities;
- **Accuracy of the operational budget:** Parliament notes with concern the overstatement by 27% of the costs for pre-financing to border authorities in the 8 cases audited. It also notes that, for the activities which ended in 2009, more than 40 recovery orders had to be issued to recover advances made in excess;
- **Human resources:** Parliament notes that the Agency has improved its recruitment policy with a series of measures including the introduction of an e-recruitment tool.

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

2010/2182(DEC) - 16/09/2010 - Court of Auditors: opinion, report

PURPOSE: presentation by the Court of Auditors of its report on the annual accounts of the European Agency for the Management of Operational Cooperation at the External Borders of the Members States (FRONTEX).

CONTENT: in accordance with the tasks and objectives conferred on it by the Treaty on the Functioning of the European Union (TFEU), the Court of Auditors, in the context of the discharge procedure, addresses to the European Parliament and the Council a Statement of Assurance on the reliability of the annual accounts, as well as of the legality and regularity of the transactions underlying them of each EU institution, body or agency, on the basis of an external, independent audit.

This audit also covered the annual accounts of the European Agency for the Management of Operational Cooperation at the External Borders of the Members States (FRONTEX).

In the Court's opinion, **the Agency's annual accounts presented "fairly, in all material respects", its financial position as of 31 December 2009** and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of its Financial Regulation.

The Court also stated that the **transactions underlying the annual accounts** of the Agency for the financial year ended 31 December 2009 were, "in all material respects, **legal and regular**".

The report again confirmed that the Agency's 2009 final budget amounted to EUR 89 million of which EUR 85 million was a direct contribution from the EU and that it employed 226 agents during the financial year.

The report also included comments on the Agency's budgetary and financial management, together with the Agency's replies. The main comments are as follows:

The Court's comments:

- carrying forward and cancellation of significant appropriations: in 2009, the budget increased by EUR 17.2 million, nearly 28 % compared with the previous year. However, appropriations amounting to EUR 27 million had to be carried forward and appropriations amounting to EUR 13.9 million had to be cancelled. The Agency has still to improve the level of utilisation of appropriations;
- certain amounts paid as prefinancing to border authorities for operational activities were overstated and several recovery orders had to be issued to recover advances made in excess.

The Agency's replies:

- the Agency has continued its efforts to better plan and implement its budget;
- it budgets its activities in accordance with the operational plans jointly made with Member States. At times, lower participation leads to the need to recover advances made.

Lastly, the Court of Auditor's report contained a summary of the **Agency's activities in 2009** in the following areas:

- risk analysis and publication of reports for Frontex management and contributions to other organisations or institutions;
- operational cooperation (16 joint operations and 32 return operations were organised);
- training activities (nearly 250 000 frontier guards in Member States, Schengen countries and third countries have taken part in training activities centrally organised by the Agency or carried out nationally;
- establishment of Frontex Situation Centre, the single point of contact for information exchange with external actors, and implementation of the Frontex-One-Stop-Shop, a web-based information sharing portal, being used by 28 countries and 250 users;
- continuation of the Research and Development Unit at FRONTEX;
- cooperation with third countries and EU institutions or other international organisations.

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

2010/2182(DEC) - 20/07/2010 - Non-legislative basic document

PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2009, as part of the 2009 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 2009 as prepared on the basis of the information presented by the institutions, organisations and bodies of the EU, in accordance with Article 129 (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).

In 2009, the tasks and budget of this agency were as follows:

- **description of the Agency's tasks**: FRONTEX, which is located in Warsaw, was established in 2004 by Regulation (EC) No 2007/2004. The Agency's main task is to coordinate Member States' activities in the field of the management of external borders (support for operational cooperation, technical and operational assistance, risk analysis);
- **FRONTEX budget for the 2009 financial year:** the Agency's budget for 2009 amounted to EUR 89 million, (compared to EUR 71.2 million the previous year). The number of staff employed by the Agency at the end of the year was 226 as compared with 185 the previous year.

The complete version of the Agency’s final accounts may be found at the following address http://www.frontex.europa.eu/budget_and_finance

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

2010/2182(DEC) - 10/05/2011 - Final act

PURPOSE: to grant discharge to the European Agency for the Management of Operational Cooperation at the External Borders of the Member States of the European Union in respect of the implementation of the Agency's budget for the financial year 2009.

NON-LEGISLATIVE ACT: Decision 2011/604/EU of the European Parliament on discharge in respect of the implementation of the budget of the European Agency for the Management of Operational Cooperation at the External Borders of the Member States of the European Union for the financial year 2009.

CONTENT: with the present decision, the European Parliament grants discharge to the Executive Director of the European Agency for the Management of Operational Cooperation at the External Borders of the Member States of the European Union for the implementation of its budget for the financial year 2009.

This decision is in line with the European Parliament's resolution adopted on 10 May 2011 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary of the opinion of 10/05/2011).

A parallel decision, adopted on the same day, approves the closure of this Agency's accounts.

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.