Basic information

2012/2200(DEC) DEC - Discharge procedure	Procedure completed
2011 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	GERBRANDY Gerben-Jan (ALDE)	29/02/2012
	Shadow rapporteur SARVAMAA Petri (PPE) AYALA SENDER Inés (S&D) STAES Bart (Verts/ALE) BRADBOURN Philip (ECR) SØNDERGAARD Søren Bo (GUE/NGL) ANDREASEN Marta (EFD) EHRENHAUSER Martin (NI)	

Committee for opinion	Rapporteur for opinion	Appointed
AFET Foreign Affairs	The committee decided not to give an opinion.	
LIBE Civil Liberties, Justice and Home Affairs	PAPANIKOLAOU Georgios (PPE)	05/11/2012

European Commission

Commission DG	Commissioner
Budget	ŠEMETA Algirdas

Key events

Date	Event	Reference	Summary
25/07/2012	Non-legislative basic document published	COM(2012)0436	Summary
13/09/2012	Committee referral announced in Parliament		
19/03/2013	Vote in committee		
21/03/2013	Committee report tabled for plenary	A7-0079/2013	Summary
16/04/2013	Debate in Parliament		
17/04/2013	Decision by Parliament	T7-0163/2013	Summary
17/04/2013	Results of vote in Parliament		
17/04/2013	End of procedure in Parliament		
16/11/2013	Final act published in Official Journal		

Technical information

Procedure reference	2012/2200(DEC)
Procedure type	DEC - Discharge procedure
Stage reached in procedure	Procedure completed
Committee dossier	CONT/7/10544

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE497.851	23/01/2013	
Amendments tabled in committee		PE497.852	27/02/2013	
Committee opinion	LIBE	PE500.657	01/03/2013	
Committee report tabled for plenary, single reading		A7-0079/2013	21/03/2013	Summary
Text adopted by Parliament, single reading		T7-0163/2013	17/04/2013	Summary

Council of the EU

Document type	Reference	Date	Summary
Document attached to the procedure	05753/2013	01/02/2013	Summary

European Commission

Document type	Reference	Date	Summary
Non-legislative basic document	COM(2012)0436	25/07/2012	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
CofA	Court of Auditors: opinion, report	N7-0034/2013 OJ C 388 15.12.2012, p. 0202	05/09/2012	Summary

Additional information

Source	Document	Date
European Commission	EUR-Lex	

Final act

Decision 2013/0610
OJ L 308 16.11.2013, p. 0324 Summary

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

2012/2200(DEC) - 25/07/2012 - Non-legislative basic document

PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2011, as part of the 2011 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 2010 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 2010, 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 and its 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);
- **the Agency's budget for the 2010 financial year**: the Agency's budget for 2011, as presented in the Commission document on the consolidated annual accounts of the European Union, gives the following figures:
  - forecasted income budget: EUR 118 million;
  - entitlements established: EUR 119 million;
  - amounts received: EUR 119 million;
  - outstanding: EUR 0 million.

The complete version of the Agency's final accounts may be found at the following address:

http://www.frontex.europa.eu/about/governance-documents/

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

2012/2200(DEC) - 05/09/2012 - 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) for the financial year 2011, together with the Agency's replies.

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 2011** 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 2011 were, in all material respects, **legal and regular**.

The report again confirmed that the Agency's 2011 final budget amounted to EUR 118.2 million and that it employed 314 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:

Court's comments:

- budgetary and financial management: the level of carryovers is excessive and at odds with the budgetary principle of annuality;
- supervisory controls: as in the previous year, the Agency's accounting system has still to be validated by the Accounting Officer. In addition, internal control weaknesses were identified as regards the management of fixed assets.

Agency's replies:

- Frontex notes that the high level of carry over is partly a consequence of the budgetary procedure in force, which is not appropriate for reactions on exceptional developments. The Agency would like to provide also the information that the carryovers from 2010 were used to a level of 81 %;
- the Agency states that the Accounting Officer has started the validation of the Accounting System in the first quarter of 2012 and will finalise it by September 2012. An audit on asset registration and conducting inventories will be finalised by August 2012 and the management intends to address potential weaknesses identified with corrective actions.

Lastly, the Court of Auditors' report contains a summary of the **Agency's activities in 2011**. This is focused on the following:

- the Risk Analysis Unit produced strategic assessments, quarterly reports, analytical products supporting Joint Operations;
- the Joint Operations Unit organised 19 joint operations, 42 joint return operations were coordianted;
- the Frontex Situation Centre (FSC) provided 1 900 Situational Reports, Flash Reports, Falsified Document Alerts and 11 Mission Awareness Reports for internal and external customers;
- partnership and cooperation with third countries: two Working Arrangements (WAs) were concluded with the National Police of Cape Verde and with the Migration, Asylum and Refugees Regional Initiative (MARRI) Regional Centre, increasing the overall number of WAs to 16;
- cooperation with EU Bodies and international organisations through various activities.

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

2012/2200(DEC) - 01/02/2013

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.

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

2012/2200(DEC) - 21/03/2013 - Committee report tabled for plenary, single reading

The Committee on Budgetary Control adopted the report by Gerben-Jan GERBRANDY (ADLE, NL) 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) in respect of the implementation of the Agency's budget for the financial year 2011.

Noting that the Court of Auditors stated that it has obtained reasonable assurances that the annual accounts of FRONTEX for the financial year 2011 are reliable and that the underlying transactions are legal and regular, Members approve the closure of the Agency's accounts. However, they make 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 draft resolution on performance, financial management and control of EU agencies:

- **Financing, budget and financial management**: FRONTEX's 2011 budget amounted to EUR 118.2 million, including aan initial contribution of the Union of EUR 111 million. Members acknowledge, however, that the Agency's 2011 budget was subject to three amending budgets, in order to cope with developments following events in North Africa;

- **Implementation rate of appropriations and carryovers:** Members observe that the Agency's budgetary execution rate for operational expenditure 2011 stood at 58% and call on the Agency to implement specific measures to improve its budgeting process and execution rate of payment in the case of administrative and operational expenditure;

Lastly, Members made a series of observations as regards the Agency's supervisory and control systems and the follow-up on the 2010 discharge recommendations.

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

2012/2200(DEC) - 17/04/2013 - Text adopted by Parliament, single reading

The European Parliament adopted 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) in respect of the implementation of the Agency's budget for the financial year 2011. The vote on the decision to grant discharge covers the closure of the accounts (in accordance with Annex VI, Article 5(1) of the European Parliament's Rules of Procedure).

Noting that the Court of Auditors stated that it has obtained reasonable assurances that the annual accounts of FRONTEX for the financial year 2011 are reliable and that the underlying transactions are legal and regular, Parliament adopted a resolution containing 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 draft resolution on performance, financial management and control of EU agencies:

- **Financing, budget and financial management**: Parliament recalls that FRONTEX's 2011 budget amounted to EUR 118.2 million, including an initial contribution of the Union of EUR 111 million. It acknowledges, however, that the Agency's 2011 budget was subject to three amending budgets, in order to cope with developments following events in North Africa.
- **Implementation rate of appropriations and carryovers**: Parliament observes that the Agency's budgetary execution rate for operational expenditure 2011 stood at 58% and calls on the Agency to implement specific measures to improve its budgeting process and execution rate of payment in the case of administrative and operational expenditure.
- **Supervisory and control systems**: Parliament regrets that internal control weaknesses as regards the management of fixed assets were identified and that there is no procedure related to the disposal of fixed assets and the physical inventory is incomplete.

Lastly, Parliament made a series of observations as regards the Agency's follow-up on the 2010 discharge recommendations.

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

2012/2200(DEC) - 17/04/2013 - Final act

PURPOSE: to grant discharge to the European Agency for the Management of Operational Cooperation at the External Borders (FRONTEX) for the financial year 2011.

NON-LEGISLATIVE ACT: Decision 2013/610/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 for the financial year 2011.

CONTENT: with the present decision, and in accordance with Article 319 of the Treaty on the Functioning of the European Union (TFEU), the European Parliament grants discharge to the Executive Director of the FRONTEX in respect of the implementation of its budget for the financial year 2011.

This decision is in line with the European Parliament's resolution adopted on 17 April 2013 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary of the opinion of 17 April 2013).

A parallel decision, 2013/611/EU, adopted on the same day, approves the closure of this Agency's accounts for the 2011 financial year.