

**RESOLUTION OF THE EUROPEAN PARLIAMENT****of 3 April 2014****with observations forming an integral part of its Decision on discharge in respect of the implementation of the budget of the European Asylum Support Office for the financial year 2012**

THE EUROPEAN PARLIAMENT,

- having regard to the final annual accounts of the European Asylum Support Office for the financial year 2012,
- having regard to the Court of Auditors' report on the annual accounts of the European Asylum Support Office for the financial year 2012, together with the Office's replies <sup>(1)</sup>,
- having regard to the Council's recommendation of 18 February 2014 (05849/2014 – C7-0054/2014),
- having regard to Article 319 of the Treaty on the Functioning of the European Union,
- having regard to Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities <sup>(2)</sup>, and in particular Article 185 thereof,
- having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002 <sup>(3)</sup>, and in particular Article 208 thereof,
- having regard to Regulation (EU) No 439/2010 of the European Parliament and of the Council of 19 May 2010 establishing a European Asylum Support Office <sup>(4)</sup>, and in particular Article 35 thereof,
- having regard to Commission Regulation (EC, Euratom) No 2343/2002 of 19 November 2002 on the framework Financial Regulation for the bodies referred to in Article 185 of Council Regulation (EC, Euratom) No 1605/2002 on the Financial Regulation applicable to the general budget of the European Communities <sup>(5)</sup>,
- having regard to Commission Delegated Regulation (EU) No 1271/2013 of 30 September 2013 on the framework financial regulation for the bodies referred to in Article 208 of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council <sup>(6)</sup>, and in particular Article 108 thereof,
- having regard to Rule 77 of, and Annex VI to, its Rules of Procedure,
- having regard to the report of the Committee on Budgetary Control and the opinion of the Committee on the Civil Liberties, Justice and Home Affairs (A7-0187/2014),

- A. whereas the European Asylum Support Office ('the Office') was granted financial autonomy on 20 September 2012, its budget having been implemented by the Commission until that date,
- B. whereas according to its financial statements, the Office's budget for the financial year 2012 was EUR 10 000 000,
- C. whereas the Court of Auditors has stated that it has obtained reasonable assurances that the Office's annual accounts for the financial year 2012 are reliable and that the underlying transactions are legal and regular,

**Comments on the legality and regularity of transactions**

1. Notes that the Office's accounting system has not yet been validated by its accounting officer;

**Budget and financial management**

2. Notes that budget monitoring efforts during the financial year 2012 resulted in a budget implementation rate of 69,02 % and that the payment appropriations execution rate was 41,20 %;

<sup>(1)</sup> OJ C 365, 13.12.2013, p. 73.

<sup>(2)</sup> OJ L 248, 16.9.2002, p. 1.

<sup>(3)</sup> OJ L 298, 26.10.2012, p. 1.

<sup>(4)</sup> OJ L 132, 29.5.2010, p. 11.

<sup>(5)</sup> OJ L 357, 31.12.2002, p. 72.

<sup>(6)</sup> OJ L 328, 7.12.2013, p. 42.

**Commitments and carry-overs**

3. Notes that the budgetary needs for 2012 were considerably overestimated as only EUR 4 800 000 out of EUR 7 000 000 transferred upon receiving financial autonomy were committed;
4. Notes with concern that the committed appropriations of EUR 3 200 000 have been carried over, representing 65,13 % of the total committed appropriations for the period of financial autonomy; reminds the Office that a high level of carry-overs is at odds with the budgetary principle of annuality; invites the Office to therefore improve its performance in this regard; acknowledges, however, that the carry-overs are mostly related to invoices not yet received or paid at the end of the year and to pending reimbursements for costs relating to experts; acknowledges, moreover, that approximately EUR 800 000 concern refurbishment work carried out at the Office's premises in 2012, for which the payments will be made following final acceptance;
5. Notes with concern that a carry-over of EUR 200 000 was not covered by a legal commitment (contract) and was therefore irregular; calls on the Office to inform the discharge authority on the steps taken to prevent similar situations in the future;

**Transfers**

6. Notes with satisfaction that according to the annual activity report as well as the Court of Auditors' audits findings, the level and nature of transfers in 2012 have remained within the limits of the financial rules;

**Procurement and recruitment procedures**

7. Notes that for the year 2012, neither sampled transactions nor other audit findings have led to any comments on the Office's procurement procedures in the Court of Auditors' annual audit report;
8. Notes that the Court of Auditors in its annual audit report for 2012 made no comments as regards the Office's recruitment procedures;

**Prevention and management of conflicts of interest and transparency**

9. Acknowledges from the Office that it has adopted a policy on the prevention and management of conflicts of interest, which aims at setting out a number of principles, procedures and tools intended to prevent, identify and manage situations of conflicts of interest;
10. Observes that the CVs and Declarations of Interests of the members of the Management Board and senior management as well as the Declaration of Interests of the Executive Director are not publicly available; calls on the Office to remedy the situation as a matter of urgency;

**Internal Controls**

11. Notes the lack of a physical inventory and the fact that 20 % of payments were made after the deadlines set in the Financial Regulation; notes that 10 of the 16 internal control standards had not yet been fully implemented; notes the Office's explanations regarding the exceptional circumstances in 2012, which was the year in which the Office became financially independent from the Commission (DG HOME), in September;

**Performance**

12. Requests that the Office communicate the results and impact its work has on European citizens in an accessible way, mainly through its website;
13. Takes the view that at the very minimum, the Office's annual activity report should be published in all official languages of the Union, and not only in English as it is at present; is of the opinion that German and French versions of the report should be made available as a first step if it is not possible to publish it in all official languages of the Union immediately;
14. Refers, in respect of the other observations accompanying its Decision on discharge, which are of a horizontal nature, to its resolution of 3 April 2014 <sup>(1)</sup> on the performance, financial management and control of the agencies.

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<sup>(1)</sup> Texts adopted, P7\_TA(2014)0299 (see page 359 of this Official Journal).