2006 discharge: European Judicial Cooperation Unit Eurojust

2007/2055(DEC) - 29/01/2008

Based on the observations contained in the revenue and expenditure account and the balance sheet of EUROJUST for the financial year 2006, as well as on the Court of Auditor's report and EUROJUST's replies to the Court's observations, the Council recommends that the Parliament grant the Director of EUROJUST discharge in respect of the implementation of the budget for the financial year 2006.

In doing so, the Council confirms that EUR 1.8 million (86%) of the appropriations carried over from 2005 to 2006 (EUR 2.1 million) was used, that the appropriations carried over from 2006 to 2007 amount to EUR 2.6 million and that a total of EUR 0.5 million was cancelled.

Recalling that the Court of Auditors was able to obtain reasonable assurance that EUROJUST's annual accounts were, in all material aspects, reliable, the Council believes that there is a certain number of observations that must be taken into consideration when providing the discharge on the implementation of the 2006 budget, particularly regarding the following points:

- **Carry-overs and transfers of appropriations:** the Council notes the high carryover rate for administrative and operational expenditure, as well as the high number of transfers of appropriations between budget lines, often with insufficiently detailed supporting documentation. It underlines the importance of fully observing the budgetary principles of annuality and specification and calls on EUROJUST to focus its efforts on qualitative improvement of the programming of its administrative and operational expenditure, in order to ensure more effective implementation of resources while systematically providing sufficiently detailed supporting documentation of the budgetary amendments;
- **Procurement:** the Council also calls on EUROJUST to fully respect the existing rules regarding procurement, particularly on the maximum duration of contracts, the timely launch of procurement procedures and full compliance with the competition principle, in order to rectify, as soon as possible, all of the anomalies noted by the Court;
- **Inventory rules:** the Council encourages EUROJUST to take all necessary measures to create an exhaustive register of all fixed assets and their values through a reliable system, in order to ensure the integrity of the data recorded and to comply with its accounting obligations.