2015 discharge: European Union's Judicial Cooperation Unit (Eurojust)

2016/2170(DEC) - 13/09/2016 - Court of Auditors: opinion, report

PURPOSE: presentation of the EU Court of Auditors' report on the annual accounts of Eurojust for the financial year 2015, together with the Eurojust's replies.

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

This audit concerned, amongst others, the annual accounts of Eurojust. In brief, Eurojust's objective is to improve the coordination of cross-border investigations and prosecutions between the Member States of the European Union, and between Member States and non-Member States.

Statement of assurance: pursuant to the provisions of Article 287 of the Treaty on the Functioning of the European Union (TFEU), the Court has audited:

- the annual accounts of Eurojust, which comprise the financial statements and the reports on the implementation of the budget for the financial year ended 31 December 2015, and
- the legality and regularity of the transactions underlying those accounts.

Opinion on the reliability of the accounts: in the Court's opinion, Eurojust's annual accounts present fairly, in all material respects, its financial position as at 31 December 2015 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of its Financial Regulation and the accounting rules adopted by the Commission's accounting officer.

Opinion on the legality and regularity of the transactions underlying the accounts: in the Court's opinion, the transactions underlying the annual accounts for the year ended 31 December 2015 are legal and regular in all material respects.

The report also makes a series of observations on Eurojust's budgetary and financial management, accompanied by the latter's response. The main observations may be summarised as follows:

The Court's observations:

- **budgetary management**: the Court stated that the level of committed appropriations carried over is high for administrative expenditure at EUR 1.6 million, i.e. 21 %. These carry-overs are mainly related to specific contracts for security and hospitality services and for ICT projects, hardware and maintenance as well as consultancy and project costs for the new premises, whereby EUR 500 000 were committed late in the year, mostly for services to be provided in 2016.

Eurojust's replies:

- **budgetary management**: Eurojust accepts the fact that carry-overs to 2016 are relatively high and stated that it shall remain vigilant to avoid any unjustified carry-overs, which are not the direct result of the ongoing security requirements and operational expenses.

Lastly, the Court of Auditors' report contains a summary of the **Eurojust's key figures in 2015**:

- **Budget**: EUR 34 million.
- **Staff**: 246 including officials, temporary and contract staff and seconded national experts.