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

2016/2170(DEC) - 07/02/2017 - Supplementary non-legislative basic document

Having examined the revenue and expenditure accounts for the financial year 2015 and the balance sheet at 31 December 2015 of the European Union's Judicial Cooperation Unit (Eurojust), as well as the Court of Auditors' report on the annual accounts of Eurojust for the financial year 2015, accompanied by Eurojust's replies to the Court's observations, the Council recommended the European Parliament to give a discharge to the Administrative Director of Eurojust in respect of the implementation of the budget for the financial year 2015.

The Council welcomed the Court's opinion that Eurojust's annual accounts present fairly 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 Eurojust's Financial Regulation, and that the underlying transactions for 2015 are legal and regular in all material respects.

Nevertheless, the Council made some observations:

- **carry-overs**: the Council noted that a high level of commitment appropriations was carried over to 2016. It encouraged Eurojust to continue improving its financial programming and monitoring of the budget implementation, in order to reduce the level of commitments carried over to the following financial year to the minimum strictly necessary;
- **salary adjustments**: the Council took note of the corrective measures taken by Eurojust so far following the non-budgetisation of the salary adjustments for the financial year 2014, and called on Eurojust to complete them without delay.