2005 discharge: Eurojust

2006/2162(DEC) - 07/02/2007

Having examined the revenue and expenditure account for the financial year 2005, the balance sheet of revenue and expenditure at 31 December 2005 of Eurojust and the Court of Auditors' report on the annual accounts of Eurojust for the financial year 2005, the Council recommends 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 2005.

In doing so, the Council confirms that EUR 800 000 (92%) of the EUR 900 000 in appropriations carried forward from the financial year 2004 to the financial year 2005 have been used. In addition, EUR 2.1 million in appropriations have been carried forward from the financial year 2005 to the financial year 2006 and EUR 1 million has been cancelled.

In parallel, the Council makes accompanying comments on the discharge which should be followed up. In particular, it:

- is aware that the activity of Eurojust is dependent on various external factors that make an accurate programming particularly difficult. However, it regrets the **unequal implementation rate of appropriations** among the titles, and calls on Eurojust to concentrate its efforts on a qualitative improvement in its programming of operating expenditure, in order to achieve a more satisfactory allocation of the resources;
- calls on Eurojust to take all the necessary measures to establish an **exhaustive physical inventory of fixed assets** through a reliable system, so as to meet its accounting obligations;
- is concerned as regards the lack of any internal control standards and calls on Eurojust to pursue its efforts to remedy such a situation as soon as possible;
- calls on Eurojust to pursue its improvements in its **tender procedure** in order to rectify all anomalies detected by the Court as soon as possible.