Basic information

2004/2063(DEC) DEC - Discharge procedure	Procedure completed
2003 discharge: Eurojust **Subject** 8.70.03.07 Previous discharges	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
CONT Budgetary Control	AYALA SENDER Inés (PSE) AYALA SENDER Inés (PSE) SCHLYTER Carl (Verts /ALE)	26/07/2004 22/09/2004 22/09/2004

Committee for opinion	Rapporteur for opinion	Appointed
LIBE Civil Liberties, Justice and Home Affairs	DEPREZ Gérard (ALDE)	25/10/2004

Council of the European Union

Council configuration	Meetings	Date
Economic and Financial Affairs ECOFIN	2646	2005-03-08

Key events

Date	Event	Reference	Summary
01/03/2004	Non-legislative basic document published	N6-0220/2004	Summary
10/01/2005	Committee referral announced in Parliament		
16/03/2005	Vote in committee		
16/03/2005	Additional information		Summary
23/03/2005	Committee report tabled for plenary	A6-0074/2005	
12/04/2005	Decision by Parliament	T6-0107/2005	Summary
12/04/2005	Debate in Parliament		
12/04/2005	End of procedure in Parliament		
27/07/2005	Final act published in Official Journal		

Technical information

Procedure reference	2004/2063(DEC)
Procedure type	DEC - Discharge procedure
Legal basis	Rules of Procedure EP 102
Stage reached in procedure	Procedure completed
Committee dossier	CONT/6/22385

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee opinion	LIBE	PE353.263	07/02/2005	
Committee report tabled for plenary, single reading		A6-0074/2005	23/03/2005	
Text adopted by Parliament, single reading		T6-0107/2005 OJ C 033 09.02.2006, p. 0029-0263 E	12/04/2005	Summary

Council of the EU

Document type	Reference	Date	Summary
Supplementary non-legislative basic document	06856/2005	08/03/2005	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
OS	Non-legislative basic document	N6-0220/2004	01/03/2004	Summary
CofA	Court of Auditors: opinion, report	C324/2004 OJ C 324 30.12.2004, p. 0001	30/12/2004	Summary

Additional information

Source	Document	Date
European Commission	EUR-Lex	

Final act

Budget 2005/0545
OJ L 196 27.07.2005, p. 0107-0107 Summary

2003 discharge: Eurojust

2004/2063(DEC) - 01/03/2004 - Non-legislative basic document

PURPOSE : presentation of the financial statements and balance sheets of Eurojust for the financial year 2003.

CONTENT : this report presented by Eurojust presents the financial statements and balance sheets of its activities in 2003 which was its first complete financial year since its creation on 28 February 2002 by Council Decision 2002/187/JHA.

The resources made available to Eurojust entered under the final budget for the financial year 2003 amount to EUR 8 million funded in full from the annual subsidy from the General budget of the European Communities.

As regards the issue of staffing of the headquarters in the Hague (Netherlands), Eurojust states that 53 posted are listed in the establishment plan but only 28 are occupied plus 15 other posts (auxiliary contracts, seconded national experts, local staff, employment - agency staff). Therefore, there is effectively a total of 43 posts carrying out operational tasks administrative tasks and mixed tasks.

Eurojust's main task is essentially to organize cooperation between the various national legal systems. Eurojust acts through its national members or as a college on various priority issues.

It is in this context that Eurojust concentrates on 300 cases of bilateral or multilateral cooperation. They concern the following themes :

- fraud 22%;

- drug trafficking : 22%;

- terrorism : 6%;

- murder : 4%;

- smuggling : 3%;

- trafficking in human beings : 4%;

- money laundering : 8%;

- others : 31%.

Members met 26 times throughout the year 2003.

2003 discharge: Eurojust

2004/2063(DEC) - 12/04/2005 - Text adopted by Parliament, single reading

The European Parliament adopted a resolution drafted by co-rapporteurs Inés AYALA SENDER (PES, ES) and Carl SCHLYTER (Greens/EFA, SE) giving discharge to the Administrative Director of Eurojust in respect of the implementation of its budget for the financial year 2003. (Please see the summary of 16/03/05.)

Parliament’s resolution is in two parts: the first concerns the discharge itself and the second part deals with an accompanying resolution on the management and implementation of the budget. The accompanying resolution also carries general points addressed to the Commission and the Agencies.

With regard to the management of the Centre, Parliament noted the progress made by Eurojust in solving problems related to compliance with the new Financial Regulation, and that the experience gained was used to overcome weaknesses in the control of budgetary transactions. Parliament stated that it expected Eurojust to implement a strict application of the rules on data protection to protect citizens’ rights. It regretted the absence of an equality plan and expected the Agency to work proactively and on a long-term basis to promote gender equality.

Finally, in light of the serious difficulties in ensuring appropriate funding for the growing number of independent agencies, Parliament asked that the Dutch authorities as hosts of this prestigious institution considerably to increase the logistical support for Eurojust.

Parliament went on to make some general observations common to all the agencies. The principal points may be summarized as follows:

General points addressed to the Commission and the Agencies: Parliament supported the Commission’s efforts to establish a limited number of models, at least for future ‘regulatory’ agencies. It took the view that the structure of current and future agencies merited in-depth consideration at inter-institutional level. Before the Commission defines the framework conditions for the use of regulatory agencies, an inter-institutional agreement should spell out common guidelines. Parliament invited the Commission to perform by the end of 2005 a cross-cutting analysis of the evaluations carried out on individual Agencies in order to:

- reach conclusions with regard to the coherence of Agency activity with EU policies in general and as regards the synergies existing or to be developed between the agencies and Commission departments and the avoidance of overlapping between them;

- make an assessment of the broader European added value of the Agencies' outputs in their respective area of activity and of the relevance and effectiveness of the Agency model in implementing or contributing to EU policies;

- determine the impact of the Agencies' actions in terms of the proximity and visibility of the EU to its citizens.

In parallel with this exercise, the Commission should present proposals for changes to be made in the existing Agencies' Constituent Acts with a view to optimising its relationship with the Agencies. Before any decision is taken to propose the creation of a new agency, the Commission must undertake a strict evaluation of the added value of the function of this agency, bearing in mind existing structures, the principles of subsidiarity, budgetary austerity and the simplification of procedures.

General points addressed to the Agencies:

Parliament wanted to receive from each of the Agencies, the report summarizing information on the audits carried out by the Internal Auditor, the recommendations made and the action taken on these recommendations in accordance with Regulation 2343/2002/EC. Agencies should also make further efforts to apply correctly the staff regulations and rules applicable to other civil servants with regard to their staff. Parliament made some remarks on the imbalance between men and women in high-grade positions in the agencies, and stated that relevant provisions on equal opportunities must be observed.

In response to the relevant observations of the Court of Auditors, the Agencies must comply fully with the budgetary principles as set out in the Financial Regulation, in particular those of unity and budgetary accuracy.

Parliament went on to encourage the Agencies to strengthen their co-operation, thus opening up opportunities for developing synergies, and avoiding duplication of work. Parliament expected to be informed regularly on this issue.

It called on the Agencies to pay special attention to procedures for the award and management of contracts, and to strengthen their internal control procedures. Parliament suggested the setting-up of specialised units entrusted with the task of advising, on the basis of risk analysis, on how best to prepare contract award procedures.

General points addressed to the European Court of Auditors and the Agencies:

Parliament asked Court of Auditors and the Agencies to strengthen their co-operation in order to enhance the procedures and technical tools to improve the sound management of all the budgetary and finance issues. They should do this in order to establish a methodology that prepares the ground for a positive budget discharge from the start of the process.

2003 discharge: Eurojust

2004/2063(DEC) - 30/12/2004 - Court of Auditors: opinion, report

This report from the Court of Auditors concerns the results of the audit carried out by the Court on the annual accounts of Eurojust for the financial year ended 31 December 2003.

The Court has obtained reasonable assurance that the annual accounts for the financial year ended 31 December 2003 were reliable and that the underlying transactions, taken as a whole, were legal and regular.

The revenue entered under the final budget for the financial year amounts to EUR 8.1 million with EUR 6.2 million committed and EUR 5.2 million paid. The amount of EUR 1.3 million was carried over and EUR 1.6 million was cancelled.

In its report, the Court states that Eurojust was unable to adopt its new financial regulation during the financial year. Pending adoption, it has been applying the framework financial regulation for the decentralized bodies. The documentation describing the roles and tasks of those responsible for the internal control system is still unclear. Supporting documents for orders or for the receipt of goods and services are not all kept.

The management of transfers of appropriations must be monitored more closely.

Eurojust replied point by point to the observations made by the Court and stated that on 11 November 2003 the College of Eurojust adopted the proposal for a new Financial Regulation submitted to it by the Administrative Director and its text was forwarded to the Commission for approval.

Eurojust has revised its guidelines on financial circuits and the separation of tasks and has finalised specific verification lists for each financial sector. Eurojust has decided to centralise all supporting documents in the unit responsible for Budget and finance so as to avoid the risks associated with them being spread throughout the operational departments. Eurojust's Accounting Officer took up his post in September 2003. The time required to settle and test the accounting systems meant that it was 2004 before they could be validated.

Lastly, the experience gained in financial year 2003, Eurojust's first complete financial year, exposed some weaknesses in the control of budgetary transactions. This has since been strengthened to avoid any repetition of the problems noted by the Court.

2003 discharge: Eurojust

2004/2063(DEC) - 12/04/2005 - Final act

OBJECTIVE: granting of discharge for implementing the EU's general budget for 2003 – EUROJUST.

LEGISLATIVE ACT: Decision 2005/545/EC of the European Parliament concerning the discharge for implementing the general budget of the EU - EUROJUST.

CONTENT: With this Decision, the European Parliament grants discharge to the Director of EUROJUST for the implementation of the budget for the 2003 financial year.

This decision is in line with the European Parliament’s resolution adopted on 12 April 2005 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary of the opinion of 12/04/2005).

2003 discharge: Eurojust

2004/2063(DEC) - 08/03/2005 - Supplementary non-legislative basic document

Having examined the revenue and expenditure account for the financial year 2003, the balance sheet of revenue and expenditure at 31 December 2003 of Eurojust and the Court of Auditors' report on the annual accounts of Eurojust, the Council recommends that the European Parliament give a discharge to the Administrative Director of Eurojust in respect of the implementation of the budget for the financial year 2003.

To recall, EUR 0.4 million (100%) of the EUR 0.4 million in appropriations carried forward from the financial year 2002 to the financial year 2003 have been used. EUR 1.3 million in appropriations have been forwarded from the financial year 2003 to the financial year 2004 and EUR 1.6 million have been cancelled.

Observations in the Court of Auditors' report in relation to the financial year 2003 call for certain comments by the Council, which are annexed to this Recommendation.

The Council invites Eurojust to clearly define the role and tasks of those responsible for the internal control and to make sure that all supporting documents for orders or receipt of goods are carefully kept. In addition, Eurojust should put in place the validation of the accounting system requested by the new Financial regulation.

Lastly, the Council stresses the importance of a more accurate monitoring of the transfers of appropriations, in order to ensure a better control of implementation of the budget.