Basic information

2005/2115(DEC) DEC - Discharge procedure	Procedure completed
2004 discharge: Eurojust **Subject** 8.70.03.07 Previous discharges	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
CONT Budgetary Control	GUIDONI Umberto (GUE/NGL)	20/04/2005

Committee for opinion	Rapporteur for opinion	Appointed
LIBE Civil Liberties, Justice and Home Affairs	DEPREZ Gérard (ALDE)	13/06/2005

Council of the European Union

Council configuration	Meetings	Date
Economic and Financial Affairs ECOFIN	2716	2006-03-14

European Commission

Commission DG	Commissioner
Budget	

Key events

Date	Event	Reference	Summary
28/02/2005	Non-legislative basic document published	N6-0010/2005	Summary
19/01/2006	Committee referral announced in Parliament		
21/03/2006	Vote in committee		Summary
27/03/2006	Committee report tabled for plenary	A6-0092/2006	
26/04/2006	Debate in Parliament		
27/04/2006	Decision by Parliament	T6-0176/2006	Summary
27/04/2006	Results of vote in Parliament		
27/04/2006	End of procedure in Parliament		

06/12/2006	Final act published in Official Journal		

Technical information

Procedure reference	2005/2115(DEC)
Procedure type	DEC - Discharge procedure
Legal basis	Rules of Procedure EP 102
Stage reached in procedure	Procedure completed
Committee dossier	CONT/6/28450

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE367.989	03/02/2006	
Committee opinion	LIBE	PE367.663	24/02/2006	
Amendments tabled in committee		PE370.237	28/02/2006	
Committee report tabled for plenary, single reading		A6-0092/2006	27/03/2006	
Text adopted by Parliament, single reading		T6-0176/2006	27/04/2006	Summary

Council of the EU

Document type	Reference	Date	Summary
Supplementary non-legislative basic document	05972/2006	06/02/2006	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
OS	Non-legislative basic document	N6-0010/2005 OJ C 269 28.10.2005, p. 0033	28/02/2005	Summary
CofA	Court of Auditors: opinion, report	N6-0010/2006 OJ C 332 28.12.2005, p. 0068-0074	05/10/2005	Summary

Additional information

Source	Document	Date
European Commission	EUR-Lex	

Final act

Budget 2006/0838
OJ L 340 06.12.2006, p. 0112-0112 Summary

2004 discharge: Eurojust

2005/2115(DEC) - 28/02/2005 - Non-legislative basic document

PURPOSE : presentation of the final accounts of Eurojust for the financial year 2004.

CONTENT : this document published in the Official Journal of the EU sets out a detailed account of the implementation of the 2004 budget, including the revenue and expenditure and the balance sheet for the year concerned.

According to this document, the final budget amounted to EUR 9,3 million (compared to EUR 8 million in 2003) including a 100% Community subsidy.

As regards the staffing policy, Eurojust officially set out 76 posts in the establishment plan. 52 of these posts are occupied+ 13 other staff (auxiliary contracts, seconded national experts, local staff, 12 agency staff) totalling 65 staff carrying out operational, administrative and mixed tasks. Staff expenditure amounted to nearly EUR 4,1 million in 2004.

Eurojust's objective is to improve the coordination of investigations and prosecutions covering the territories of several Member States of the European Union, as well as that of non-member States. In 2004, it held 52 meetings, examined 272 bilateral cases and 109 multilateral cases on the following issues:

- Fraud: 20 %;

- Drug-trafficking: 20 %;

- Terrorism: 7 %;

- Murder: 7 %;

- Trafficking in human beings: 4 %;

- Money-laundering: 7 %;

- Other: 35 %.

The total operating expenditure represented roughly EUR 1,5 million.

The complete version of the final accounts may be found at the following address:

www.eurojust.eu.int

2004 discharge: Eurojust

2005/2115(DEC) - 06/02/2006

Having examined Eurojust's revenue and expenditure account and the observations made by the Court of Auditors, 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 2004.

In doing so, the Council confirms that EUR 0.85 million (67%) of the EUR 1.26 million in appropriations carried forward from the financial year 2003 to the financial year 2004 have been used. In addition, EUR 0.87 million in appropriations have been forwarded from the financial year 2004 to the financial year 2005 and EUR 0.16 million have been cancelled.

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

§ takes note that Eurojust is waiting for the Commission's opinion and consent before adopting its own Financial Regulation. It expects an adoption and an implementation of the Financial Regulation as soon as possible;

§ regrets the fact that Eurojust did not submit an amending budget when entering the appropriations needed for enlargement, hence contravening the provisions in force, and calls on Eurojust, for the future, to comply with the appropriate procedure each time it has to modify its budget;

§ points out the fundamental nature of the principle of the segregation of the duties of authorising officer and accounting officer, and welcomes the fact that Eurojust has completed a recruitment procedure for an accountant, therefore putting an end to a conflicting situation, where one member of the staff covered the two functions at the same time.

2004 discharge: Eurojust

2005/2115(DEC) - 05/10/2005 - Court of Auditors: opinion, report

This report from the Court of Auditors concerns the annual accounts of Eurojust for the financial year ended 31 December 2004.

The Court states that Eurojust's accounts for the financial year 2004 are, in all material respects, reliable and the transactions underlying Eurojust's annual accounts, taken as a whole, are legal and regular.

The report shows that the appropriations entered in the final budget amount to EUR 9 300 000with EUR 9 144 000committed and EUR 8 276 000 paid. EUR 868 000 was carried over to 2005, and EUR 156 000 cancelled. The outstanding commitments carried over from the previous financial year were EUR 1 263 000.

The Court makes the following observations:

In 2004, Eurojust still did not have its own financial regulation and, in these circumstances, continued to apply the framework financial regulation for Community bodies. The last amending budget adopted by the College of Eurojust forecast revenue and expenditure of EUR 8,3 million. In practice, Eurojust implemented a budget of EUR 9,3 million, which was neither formally adopted by the College nor published in the Official Journal, and hence contravened the provisions in force.

A member of staff who was appointed as the accounting officer on the departure of the titular accounting officer retained his role as the authorising officer by delegation. Since May 2004 he has been carrying out, at the same time and for the same expenditure, the duties of the authorising officer and the accounting officer. In this instance, the Court must point out the fundamental nature of the principle of the segregation of the duties of authorising officer and accounting officer and asks Eurojust to take the utmost care to ensure that this principle is adhered to.

Eurojust responds point by point to the Court's observations:

- it awaits the Commission's prior consent before adopting its own financial regulation in accordance with Article 37(1) of the Eurojust decision;

- it tried to follow as closely as possible the structure given in the European Parliament decision concerning its budget. As a consequence, Eurojust presented for formal adoption to the College a budget decision covering the budget concerning EU 15 and informing it of a further increase of one million euros due to the enlargement and informing it where these appropriations would be allocated once released. In the future, Eurojust will ensure it presents as complete a budget as possible to the College.

- as regards the member of staff, the situation referred to began in June 2004 when the accountant resigned unexpectedly. At this time, no reserve list existed and the only statutory member of staff with the necessary experience to assume the responsibilities of the accountant was the authorising in question. It should be noted however that the risk due to this 'force majeure' situation has been reduced by limiting the capacity to act as authorising officer to transactions of up to EUR 1 000. In the meantime, Eurojust has successfully completed a recruitment procedure for an accountant. It recognises

the importance of the segregation of duties and will avoid such a situation arising in future.

2004 discharge: Eurojust

2005/2115(DEC) - 14/03/2006

The Council approved, without discussion, recommendations to the European Parliament on the discharge to be given to the directors of the following Community bodies for execution of the 2004 budget:

- European Agency for Safety and Health at Work
- European Environment Agency
- European Training Foundation
- European Foundation for the Improvement of Living and Working Conditions
- European Maritime Safety Agency
- Eurojust
- European Food Safety Authority
- European Centre for the Development of Vocational Training
- Translation Centre for the Bodies of the European Union
- European Medicines Agency
- European Monitoring Centre on Racism and Xenophobia
- European Monitoring Centre for Drugs and Drugs Addiction
- European Aviation Safety Authority
- European Agency for Reconstruction

(for details of the Council recommendations, please refer to the respective summaries of 6 February 2006).

2004 discharge: Eurojust

2005/2115(DEC) - 27/04/2006 - Text adopted by Parliament, single reading

The European Parliament adopted a resolution drafted by Umberto **GUIDONI** (GUE/NGL, IT) and granted discharge to the Administrative Director of Eurojust for the implementation of the budget for the financial year 2004. In its accompanying comments, Parliament wished to be kept fully informed of the intentions of the Dutch host authorities regarding any new premises for Eurojust. It wanted to know, in particular, about the possibilities for Eurojust and Europol occupying the same premises and about the financial support that the host state will grant to Eurojust in that respect.

Parliament noted that Eurojust implemented a different budget from the one set by the budgetary authority. It insisted that Eurojust follow the correct procedures and await approval from the budgetary authority before implementing any such change in future. Parliament stressed that the principle of the segregation of the duties of authorising officer and accounting officer should be respected and that there should be no repetition of the situation which occurred in 2004, when one member of staff filled both roles.

Parliament also made a series of general remarks on the agencies. As well as spending money properly, agencies should also strive to spend money as efficiently and effectively as possible. The Court of Auditors was asked to consider the possibility of extending its specific annual reports on the agencies to include an examination of performance and achievement of objectives. The following aspects should be taken into account: duplication of work among the agencies must be avoided as much as possible and measures designed to improve transparency and communication with the public must be clarified, along with Community affirmative action measures at all levels of recruitment, training and the assignment of responsibilities.

Parliament noted that Community agencies did not always have a good image or good press and that many of them did not deserve such a negative image. EU citizens should be made aware of this, and Parliament called on the Commission to act accordingly, using whatever means it considers necessary.

Furthermore, the enlargement of the European Union in 2004 had affected the structures and operating arrangements of the Community agencies in many ways, and several of the agencies draw attention to these effects in their activity reports, focusing in particular on the increase in the number of administrators. The Commission needed to assess the problems encountered and recommend the regulatory changes required.

The Commission had made a commitment to harmonising the way in which activity reports concerning its directorates-general were presented. Parliament called for a similar approach to be taken in respect of the activity reports of the Communities" agencies, which differed significantly in terms of content. The Commission should point out to the agencies the information and activity indicators that they must provide.

Finally, Parliament asked the Commission to improve synergies between agencies by making cooperation more effective, avoiding duplication of work and addressing shortcomings, in particular as regards common areas such as training, the implementation of Community policies across the board, the use of the latest management systems and solving problems relating to sound management of the budget.

2004 discharge: Eurojust

2005/2115(DEC) - 27/04/2006 - Final act

PURPOSE: to grant discharge to EUROJUST for the financial year 2004.

LEGISLATIVE ACTS: Decisions 2006/838/EC and 2006/839/EC of the European Parliament on the discharge for the implementation of the budget of EUROJUST for the financial year 2004 and closure of accounts for the year in question.

CONTENT: with the present decisions, the European Parliament grants discharge to the Director of EUROJUST for the implementation of its budget for the financial year 2004 and approves the closure of its accounts.

This decision is in line with the European Parliament’s resolution adopted on 27 April 2006 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary of the opinion of 27/04/2006).