

| Basic information | |
|---|---------------------|
| 2011/2221(DEC) DEC - Discharge procedure | Procedure completed |
| 2010 discharge: European Union's Judicial Cooperation Unit (EUROJUST) Subject 8.70.03.07 Previous discharges | |

| Key players | | | | |
|---------------------|---|--|---|------------------|
| European Parliament | Committee responsible | | Rapporteur | Appointed |
| | CONT Budgetary Control | | MACOVEI Monica (PPE) | 03/03/2011 |
| | | | Shadow rapporteur HERCZOG Edit (S&D) GERBRANDY Gerben-Jan (ALDE) STAES Bart (Verts/ALE) CZARNECKI Ryszard (ECR) SØNDERGAARD Søren Bo (GUE/NGL) ANDREASEN Marta (EFD) EHRENHAUSER Martin (NI) | |
| | Committee for opinion | | Rapporteur for opinion | Appointed |
| | LIBE Civil Liberties, Justice and Home Affairs | | SOMMER Renate (PPE) | 23/11/2011 |
| European Commission | Commission DG | | Commissioner | |
| | Budget | | ŠEMETA Algirdas | |

| Key events | | | |
|------------|--|--|---------|
| Date | Event | Reference | Summary |
| 26/07/2011 | Non-legislative basic document published | COM(2011)0473  | Summary |

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|------------|--|---|-------------------------|
| 12/10/2011 | Committee referral announced in Parliament | | |
| 27/03/2012 | Vote in committee | | |
| 11/04/2012 | Committee report tabled for plenary | A7-0128/2012 | Summary |
| 10/05/2012 | Decision by Parliament | T7-0184/2012 | Summary |
| 10/05/2012 | Results of vote in Parliament |  | |
| 10/05/2012 | Debate in Parliament |  | |
| 10/05/2012 | End of procedure in Parliament | | |
| 17/10/2012 | Final act published in Official Journal | | |

| Technical information | |
|-----------------------------------|---------------------------|
| Procedure reference | 2011/2221(DEC) |
| Procedure type | DEC - Discharge procedure |
| Other legal basis | Rules of Procedure EP 165 |
| Stage reached in procedure | Procedure completed |
| Committee dossier | CONT/7/07240 |

| Documentation gateway | | | | |
|---|--|------------------------------|-------------------------|-------------------------|
| European Parliament | | | | |
| Document type | Committee | Reference | Date | Summary |
| Committee draft report | | PE473.974 | 06/02/2012 | |
| Committee opinion | LIBE | PE478.344 | 09/02/2012 | |
| Amendments tabled in committee | | PE483.608 | 07/03/2012 | |
| Committee report tabled for plenary, single reading | | A7-0128/2012 | 11/04/2012 | Summary |
| Text adopted by Parliament, single reading | | T7-0184/2012 | 10/05/2012 | Summary |
| Council of the EU | | | | |
| Document type | Reference | Date | Summary | |
| Document attached to the procedure | 06083/2012 | 08/02/2012 | Summary | |
| European Commission | | | | |
| Document type | Reference | Date | Summary | |
| Non-legislative basic document | COM(2011)0473  | 26/07/2011 | Summary | |
| Other institutions and bodies | | | | |
| | | | | |

| Institution/body | Document type | Reference | Date | Summary |
|------------------|------------------------------------|--|------------|-------------------------|
| CofA | Court of Auditors: opinion, report | N7-0023/2012 OJ C 366 15.12.2011, p. 0140 | 06/09/2011 | Summary |

| Additional information | | |
|------------------------|----------|------|
| Source | Document | Date |
| European Commission | EUR-Lex | |

| Final act | |
|--|-------------------------|
| Decision 2012/0594 OJ L 286 17.10.2012, p. 0267 | Summary |

2010 discharge: European Union's Judicial Cooperation Unit (EUROJUST)

2011/2221(DEC) - 10/05/2012 - Final act

PURPOSE: to grant discharge to EUROJUST in respect of the implementation of the Agency's budget for the financial year 2010.

NON-LEGISLATIVE ACT: Decision 2012/594/EU of the European Parliament on discharge in respect of the implementation of the budget of EUROJUST for the financial year 2010.

CONTENT: with the present decision, and in accordance with Article 319 of the Treaty on the Functioning of the European Union, the European Parliament grants discharge to EUROJUST's Administrative Director for the implementation of its budget for the financial year 2010.

This decision is in line with the European Parliament's resolution adopted on 10 May 2012 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary of the opinion of 10/05/2012).

A parallel decision, 2012/595/EU, adopted on the same day, approves the closure of this Agency's accounts for the 2010 financial year.

2010 discharge: European Union's Judicial Cooperation Unit (EUROJUST)

2011/2221(DEC) - 06/09/2011 - Court of Auditors: opinion, report

PURPOSE: presentation of the EU Court of Auditors' report on the annual accounts of EUROJUST for the financial year 2010, together with the Centre's reply.

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 the Court's opinion, EUROJUST's **Annual Accounts fairly present, in all material respects, its financial position as of 31 December 2010** and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of its Financial Regulation.

The Court also considers that the **transactions underlying the annual accounts** of EUROJUST for the financial year ended 31 December 2010 are, in all material respects, **legal and regular**.

The report confirms that EUROJUST's 2010 budget amounted to EUR 32.3 million. The number of staff employed by EUROJUST at the end of the year was 295.

The report also makes a series of observations on the budgetary and financial management of

EUROJUST, accompanied by the latter's response. The main observations may be summarised as follows:

The Court's observations:

- **budgetary and financial management:** the level of operational expenditure carried forward to 2011 amounted to 38 % of the budget. This level of carry-over was excessive and at odds with the principle of annuality.
- **governance:** the Director of EUROJUST is accountable to the discharge authority for all of the duties detailed in the paragraph, 'The Director's responsibility'. However the Court states that he is not de facto responsible for the majority of the daily management decisions, which are taken by the College of EUROJUST on the basis of the relevant provisions of the founding Regulation. There is scope to consider redefining the respective roles and responsibilities of the actors involved to effectively deal with this accountability overlap;
- **recruitment:** despite the fact that recruitments cannot be made from expired reserve lists, an official was recruited in 2010 using a reserve list which had expired in January 2009.

EUROJUST's response:

- due to higher activities in 2010, automatic carry-overs increased compared to the previous year, mainly due to IT costs. If one makes abstraction of these elements, there was a reduction in carried forward as a whole on a like for like basis;
- on governance, the College needs to rectify this anomaly or a new regulation should redress this structural deficiency;
- on recruitment, although the documentation corresponding to the recruitment file was not complete, the Acting Administrative Director at the time confirmed having taken the decision for the extension of the reserve list. In order to ensure that such a situation does not arise in the future, EUROJUST will take measures to ensure that all the decisions concerning recruitments are adequately documented.

Lastly, the Court of Auditors' report contains a **summary of EUROJUST's activities** in 2010. This is focused on the following activities:

- coordination meetings on current cases;
- dealing with cases on fraud, drug trafficking, terrorism, human trafficking with a total of 1424 cases.

2010 discharge: European Union's Judicial Cooperation Unit (EUROJUST)

2011/2221(DEC) - 08/02/2012

Having examined the revenue and expenditure accounts for the financial year 2010 and the balance sheet at 31 December 2010 of Eurojust, as well as the Court of Auditors' report on the annual accounts of Eurojust for the financial year 2010, accompanied by Eurojust's replies to the Court's observations, 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 2010.

However, the Council considers that observations made in the Court of Auditor's report call for a certain number of remarks:

- the Council welcomes the Court's opinion that, in all material respects, Eurojust's annual accounts fairly present the financial position as at 31 December 2010 and the results of operations and cash flows for the year then ended, in accordance with the provisions of Eurojust's Financial Regulation, and that the underlying transactions for that financial year are legal and regular;
- the Council urges Eurojust to **improve its financial programming and monitoring of the budget implementation**, with the aim to reduce the amounts carried over to the next financial year, in line with the budgetary principle of annuality;
- it invites Eurojust to determine with precision the roles and responsibilities of both its Director and its College in order to **avoid any accountability overlap vis-à-vis the discharge authority**;
- the Council regrets the irregularities detected by the Court as regards both procurement and recruitment decisions. It recognises, however, the efforts already made in **reducing the rate of vacant posts**.

2010 discharge: European Union's Judicial Cooperation Unit (EUROJUST)

2011/2221(DEC) - 11/04/2012 - Committee report tabled for plenary, single reading

The Committee on Budgetary Control adopted the report by Monica Luisa MACOVEI (EPP, RO) on discharge to be granted to the Administrative Director of Eurojust discharge in respect of the implementation of Eurojust's budget for the financial year 2010.

Noting that the Court of Auditors stated that it has obtained reasonable assurances that the annual accounts of Eurojust for the financial year 2010 are reliable and that the underlying transactions are legal and regular, Members approve the closure of Eurojust's accounts for the financial year 2010.

However, they make a number of recommendations that need to be taken into account when the discharge is granted, in addition to the general recommendations that appear in the [draft resolution](#) on performance, financial management and control of EU agencies:

- **Carry-overs:** Members ascertain that automatic carryovers of the commitment appropriations (excluding grants) increased from 16% in 2009 to 20% in 2010 with a total of EUR 6.1 million in 2010. They call on the Agency to inform the discharge authority of the steps taken to avoid carrying forward appropriations. They are also concerned, in particular, by the excessive carryovers, which amounted to 38% of the Title III (operational expenditure) total budget. Members regret the high level of operational expenditure carried forward to 2011 and call on the Agency to implement those measures without further delay;
- **Procurement procedures:** Members acknowledge the observations from the Court of Auditors that in one case the evaluation committee failed to apply the weightings published in the tender specifications. They therefore call on the Agency to prevent further similar mistakes and to ensure that the quality standards of procedure used in the tender are respected;

- **Human Resources (HR):** Members express concern about the fact that the Court of Auditors has once again observed shortcomings in the implementation of recruitment procedures. Accordingly, they call on the Agency to set up a comprehensive recruitment action plan to significantly reduce the vacancy rate and to inform the discharge authority about this. They state that recruitment cannot be made from expired reserve lists. They call on the Agency to monitor closely the validity of all reserve lists for recruitment and to respect recruitment rules;
- **Responsibilities of the Administrative Director:** Members recall that the Administrative Director of the Agency is accountable to the discharge authority for the implementation of the revenue and expenditure of the budget and is responsible for putting in place the organisational structure, the internal management and control systems and procedures relevant for drawing up final accounts that are free from material misstatement. They acknowledge, however, the Court of Auditors' observation that the Administrative Director is not de facto responsible for the majority of the daily management decisions, which are taken by the College of the Agency on the basis of the relevant provisions of its founding Decision. Members call on the Agency to address and review this anomaly as soon as possible;
- **Annual Work Programme (AWP):** Members consider that the Agency's internal process supporting the establishment of its AWP has a significant impact on the reliability of information that the Agency provides to its stakeholders and to the discharge authority. They urge the Agency, therefore, to ensure consistency in its planning, adequate procedures and guidelines, and to furnish sufficient documentation supporting the AWP in order to provide information on all activities carried out and on the resources planned per activity. They urge the Agency to take action to ensure that the legal basis for executing its budget is not put in question and that its AWP is complete and contains all the information required;
- **Internal Audit:** Members acknowledge that 12 "very important" recommendations from the Internal Audit Service (IAS) are still open and urge the Agency to properly address the recommendations issued by the IAS.

2010 discharge: European Union's Judicial Cooperation Unit (EUROJUST)

2011/2221(DEC) - 10/05/2012 - Text adopted by Parliament, single reading

The European Parliament adopted a decision on the granting of discharge to the Administrative Director of Eurojust discharge in respect of the implementation of Eurojust's budget for the financial year 2010. This decision also approves the closure of the Agency's accounts.

Noting that the Court of Auditors stated that it has obtained reasonable assurances that the annual accounts of Eurojust's for the financial year 2010 are reliable and that the underlying transactions are legal and regular, Parliament adopted a resolution containing a series of recommendations that need to be taken into account when the discharge is granted, in addition to the general recommendations that appear in the [draft resolution](#) on performance, financial management and control of EU agencies.

These recommendations may be summarised as follows:

- **Carry-overs:** Parliament ascertains that automatic carryovers of the commitment appropriations (excluding grants) increased from 16% in 2009 to 20% in 2010 with a total of EUR 6.1 million in 2010. It calls on the Agency to inform the discharge authority of the steps taken to avoid carrying forward appropriations. It is also concerned, in particular, by the excessive carryovers, which amounted to 38% of the Title III (operational expenditure) total budget. Members regret the high level of operational expenditure carried forward to 2011 and call on the Agency to implement those measures without further delay;
- **Procurement procedures:** Members acknowledge the observations from the Court of Auditors that in one case the evaluation committee failed to apply the weightings published in the tender specifications. They therefore call on the Agency to prevent further similar mistakes and to ensure that the quality standards of procedure used in the tender are respected;
- **Human Resources (HR):** Parliament expresses concern about the fact that the Court of Auditors has once again observed shortcomings in the implementation of recruitment procedures. It notes in particular that the level of vacant posts (13 %) is still high, and calls on the Agency to set up a comprehensive recruitment action plan to significantly reduce the vacancy rate and to inform the discharge authority about this. Parliament calls for recruitment rules to be respected;
- **Responsibilities of the Administrative Director:** Parliament recalls that the Administrative Director of the Agency is accountable to the discharge authority for the implementation of the revenue and expenditure of the budget and is responsible for putting in place the organisational structure, the internal management and control systems and procedures relevant for drawing up final accounts that are free from material misstatement. It acknowledges, however, the Court of Auditors' observation that the Administrative Director is not de facto responsible for the majority of the daily management decisions, which are taken by the College of the Agency on the basis of the relevant provisions of its founding Decision. Members call on the Agency to address and review this anomaly as soon as possible;
- **Annual Work Programme (AWP):** Members consider that the Agency's internal process supporting the establishment of its AWP has a significant impact on the reliability of information that the Agency provides to its stakeholders and to the discharge authority. They urge the Agency, therefore, to ensure consistency in its planning, adequate procedures and guidelines, and to furnish sufficient documentation supporting the AWP in order to provide information on all activities carried out and on the resources planned per activity. They urge the Agency to take action to ensure that the legal basis for executing its budget is not put in question and that its AWP is complete and contains all the information required;
- **Internal Audit:** Parliament acknowledges that 12 "very important" recommendations from the Internal Audit Service (IAS) are still open and urge the Agency to properly address the recommendations issued by the IAS.

2010 discharge: European Union's Judicial Cooperation Unit (EUROJUST)

2011/2221(DEC) - 26/07/2011 - Non-legislative basic document

PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2010, as part of the 2010 discharge procedure.

Analysis of the accounts of EUROJUST

CONTENT: this Commission document sets out the consolidated annual accounts of the European Union for the financial year 2010 as prepared on the basis of the information presented by the institutions, organisations and bodies of the EU, in accordance with Article 129 (2) of the Financial Regulation applicable to the EU's General Budget, including Eurojust.

In 2010, the tasks and budget of this agency were as follows:

- **description of Eurojust's tasks:** Eurojust, which is located in The Hague, was set up by [Council Decision 2002/187/JHA](#) with a view to stepping up the fight against serious organised crime. Its 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;
- **Eurojust's budget for the 2010 financial year:** following the adoption of the amending budget, the Eurojust 2010 budget amounted to EUR 32.3 million, compared with EUR 28.2 million the previous year. The number of staff employed by Eurojust at the end of the year was 295, as compared with 248 the previous year.

The complete version of the Eurojust final accounts may be found at the following address: <http://eurojust.europa.eu/doclibrary/budget-finance/Pages/final-accounts.aspx>