Basic information

2012/2191(DEC) DEC - Discharge procedure	Procedure completed
2011 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	GERBRANDY Gerben-Jan (ALDE)	29/02/2012
	Shadow rapporteur SARVAMAA Petri (PPE) AYALA SENDER Inés (S&D) STAES Bart (Verts/ALE) BRADBOURN Philip (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	PAPANIKOLAOU Georgios (PPE)	05/11/2012

European Commission

Commission DG	Commissioner
Budget	ŠEMETA Algirdas

Key events

Date	Event	Reference	Summary
25/07/2012	Non-legislative basic document published	COM(2012)0436	Summary
13/09/2012	Committee referral announced in Parliament		

19/03/2013	Vote in committee		
21/03/2013	Committee report tabled for plenary	A7-0072/2013	Summary
16/04/2013	Debate in Parliament		
17/04/2013	Decision by Parliament	T7-0160/2013	Summary
17/04/2013	Results of vote in Parliament		
17/04/2013	End of procedure in Parliament		
16/11/2013	Final act published in Official Journal		

Technical information

Procedure reference	2012/2191(DEC)
Procedure type	DEC - Discharge procedure
Stage reached in procedure	Procedure completed
Committee dossier	CONT/7/10522

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE497.845	28/01/2013	
Amendments tabled in committee		PE497.846	27/02/2013	
Committee opinion	LIBE	PE500.648	01/03/2013	
Committee report tabled for plenary, single reading		A7-0072/2013	21/03/2013	Summary
Text adopted by Parliament, single reading		T7-0160/2013	17/04/2013	Summary

Council of the EU

Document type	Reference	Date	Summary
Document attached to the procedure	05753/2013	01/02/2013	Summary

European Commission

Document type	Reference	Date	Summary
Non-legislative basic document	COM(2012)0436	25/07/2012	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
		N7-0031/2013		

CofA	Court of Auditors: opinion, report	OJ C 388 15.12.2012, p. 0180	05/09/2012	Summary

Additional information		
Source	Document	Date
European Commission	EUR-Lex	

Final act	
Decision 2013/0604 OJ L 308 16.11.2013, p. 0308	Summary

2011 discharge: European Union's Judicial Cooperation Unit (Eurojust)

2012/2191(DEC) - 25/07/2012 - Non-legislative basic document

PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2011, as part of the 2011 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 2011 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 2011, 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 2011 financial year**: Eurojust's budget for 2011, as presented in the Commission document on the consolidated annual accounts of the European Union, gives the following figures:
  - forecasted income budget: EUR 32 million;
  - entitlements established: EUR 31 million;
  - amounts received: EUR 31 million;
  - outstanding: EUR 0 million.

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

2011 discharge: European Union's Judicial Cooperation Unit (Eurojust)

2012/2191(DEC) - 05/09/2012 - Court of Auditors: opinion, report

PURPOSE: presentation of the EU Court of Auditors' report on the annual accounts of EUROJUST for the financial year 2011, 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 2011** 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 2011 are, in all material respects, **legal and regular**.

The report confirms that EUROJUST's 2011 budget amounted to EUR 31.4 million. The number of staff employed by EUROJUST at the end of the year was 186.

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:

Court's comments:

- budgetary and financial management: the level of carry-over is again excessive and at odds with the principle of annuality;
- governance: in the report for the financial year 2010, the Court noted that there was scope to reconsider the definition of respective roles and responsibilities between the Director and the College of Eurojust in order to avoid the overlap of responsibilities, currently resulting from the Founding Regulation. No corrective measures were taken in 2011;
- recruitment: the Court again identified shortcomings in recruitment procedures.

Eurojust's replies:

- Eurojust acknowledges the Court's comments. A series of steps have been taken by Eurojust in order to improve the budget forecasting and implementation, such as new monthly forecasting reports and other monitoring tools, which will result in a reduced number of carry forwards and budget transfers;
- on governance, Eurojust again calls the attention of the Court to the fact that such definition of roles and responsibilities, other than the internal measures which have already been taken by Eurojust, corresponds to the EU legislator, within the framework of the preparation of the new Regulation on Eurojust. The College has no means to make any substantial modifications to the present situation;
- on the problem of recruitment, Eurojust states that it is a relatively small Agency with low gradings in comparison to other Agencies, which has occasionally in the past made it difficult to comply with the same or higher grading requirement for the members of a Selection Board. Eurojust has taken the necessary corrective actions on this regards, in particular the recruitment policy has been updated to comply fully with the requirements of the Staff Regulations.

Lastly, the Court of Auditors' report contains a summary of the **Agency's activities in 2011**. This is focused on the following:

- organisation of coordination meetings;
- 1 441 cases dealt with in the areas of fraud, drug trafficking, terrorism, murder, trafficking in human beings.

2011 discharge: European Union's Judicial Cooperation Unit (Eurojust)

2012/2191(DEC) - 01/02/2013

Having examined the revenue and expenditure accounts for the financial year 2011 and the balance sheet at 31 December 2011 of Eurojust, as well as the Court of Auditors' report on the annual accounts of Eurojust for the financial year 2011, 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 2011.

The observations in the Court of Auditors' report in relation to the financial year 2011 call for some comments by the Council, which may be summarised as follows:

- the Council welcomes the Court's opinion that, in all material respects, Eurojust's annual accounts present fairly its financial position as at 31 December 2011 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 that financial year are legal and regular;
- it urges Eurojust to continue to improve its financial programming and its monitoring of the budget implementation in order to reduce the amounts carried over to the next financial year, in line with the budgetary principle of annuality;
- it takes note of the Court's observation that there is still scope to reconsider the roles and responsibilities of both its Director and its College in order to avoid any accountability overlap;
- lastly, the Council regrets that Eurojust has not yet adopted all Implementing Rules of the Staff Regulations and the shortcomings detected by the Court in some recruitment procedures.

2011 discharge: European Union's Judicial Cooperation Unit (Eurojust)

2012/2191(DEC) - 21/03/2013 - Committee report tabled for plenary, single reading

The Committee on Budgetary Control adopted the report by Gerben-Jan GERBRANDY (ADLE, NL) on discharge to be granted to the Director of Eurojust in respect of the implementation of the budget of Eurojust for the financial year 2011.

Noting that the Court of Auditors stated that it has obtained reasonable assurances that the annual accounts of Eurojust for the financial year 2011 are reliable and that the underlying transactions are legal and regular, Members approve the closure of Eurojust's accounts. 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:

- **Financing, budget and financial management**: the budget of Eurojust for the financial year 2011 was EUR 31.358 million, which represents a decrease of 2.91% compared to 2010. The balance for the outturn account for Eurojust in 2011 was positive, totalling EUR 2.5 million.
- **Implementation rate of appropriations**: Members acknowledge that the payments execution ratio was 58% in 2011 and call on Eurojust to inform the discharge authority of the actions taken to address that deficiency as the low execution ratio indicates difficulties in the planning or implementation of Eurojust activities. They deplore the high level of carry-overs to 2012 (16% of total payment appropriations). They call on Eurojust to inform the discharge authority of the actions taken to address that deficiency as its level is excessive and at odds with the principle of annuality.

Lastly, Members made a series of observations as regards the accounting system, premises, transfers as well as the recruitment procedures of this Agency.

2011 discharge: European Union's Judicial Cooperation Unit (Eurojust)

2012/2191(DEC) - 17/04/2013 - Text adopted by Parliament, single reading

The European Parliament adopted a decision on discharge to be granted to the Director of Eurojust in respect of the implementation of the budget of Eurojust for the financial year 2011.

The vote on the decision to grant discharge covers the closure of the accounts (in accordance with Annex VI, Article 5(1) of the European Parliament's Rules of Procedure).

Noting that the Court of Auditors stated that it has obtained reasonable assurances that the annual accounts of Eurojust for the financial year 2011 are reliable and that the underlying transactions are legal and regular, Parliament adopted a resolution containing 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:

- **Financing, budget and financial management**: Parliament recalls that the budget of Eurojust for the financial year 2011 was EUR 31.358 million, which represents a decrease of 2.91% compared to 2010. The balance for the outturn account for Eurojust in 2011 was positive, totalling EUR 2.5 million.
- **Implementation rate of appropriations**: Parliament acknowledges that the payments execution ratio was 58% in 2011 and calls on Eurojust to inform the discharge authority of the actions taken to address that deficiency as the low execution ratio indicates difficulties in the planning or implementation of Eurojust activities. Members deplore the high level of carry-overs to 2012 (16% of total payment appropriations). They call on Eurojust to inform the discharge authority of the actions taken to address that deficiency as its level is excessive and at odds with the principle of annuality.
- **Premises**: Parliament takes note that from the 2011 Eurojust Annual Activity Report (AAR) that an agreement was reached with the Netherlands, as host Member State, for the new Eurojust premises in 2015.

Lastly, Parliament made a series of observations as regards the accounting system, transfers as well as the recruitment procedures of this Agency.

2011 discharge: European Union's Judicial Cooperation Unit (Eurojust)

2012/2191(DEC) - 17/04/2013 - Final act

PURPOSE: to grant discharge to EUROJUST in respect of the implementation of the Agency's budget for the financial year 2011.

NON-LEGISLATIVE ACT: Decision 2013/604/EU of the European Parliament on discharge in respect of the implementation of the budget of EUROJUST for the financial year 2011.

CONTENT: with the present decision, and in accordance with Article 319 of the Treaty on the Functioning of the European Union (TFEU), the European Parliament grants discharge to EUROJUST's Administrative Director for the implementation of its budget for the financial year 2011.

This decision is in line with the European Parliament's resolution adopted on 17 April 2013 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary of the opinion of 17 April 2013).

A parallel decision, 2012/605/EU, adopted on the same day, approves the closure of this Agency's accounts for the 2011 financial year.