Basic information

2013/2216(DEC) DEC - Discharge procedure	Procedure completed
2012 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	SARVAMAA Petri (PPE)	10/10/2013
	Shadow rapporteur KADENBACH Karin (S&D) GERBRANDY Gerben-Jan (ALDE) STAES Bart (Verts/ALE) ANDREASEN Marta (ECR) DE JONG Dennis (GUE/NGL) VANHECKE Frank (EFD) EHRENHAUSER Martin (NI)	

Committee for opinion	Rapporteur for opinion	Appointed
LIBE Civil Liberties, Justice and Home Affairs	MATHIEU HOUILLON Véronique (PPE)	04/11/2013

European Commission

Commission DG	Commissioner
Budget	ŠEMETA Algirdas

Key events

Date	Event	Reference	Summary
26/07/2013	Non-legislative basic document published	COM(2013)0570	Summary
22/10/2013	Committee referral announced in Parliament		

17/03/2014	Vote in committee		
20/03/2014	Committee report tabled for plenary	A7-0186/2014	Summary
02/04/2014	Debate in Parliament		
03/04/2014	Decision by Parliament	T7-0326/2014	Summary
03/04/2014	Results of vote in Parliament		
03/04/2014	End of procedure in Parliament		
05/09/2014	Final act published in Official Journal		

Technical information

Procedure reference	2013/2216(DEC)
Procedure type	DEC - Discharge procedure
Other legal basis	Rules of Procedure EP 165
Stage reached in procedure	Procedure completed
Committee dossier	CONT/7/13882

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE521.665	23/01/2014	
Committee opinion	LIBE	PE524.740	24/02/2014	
Amendments tabled in committee		PE521.809	25/02/2014	
Committee report tabled for plenary, single reading		A7-0186/2014	20/03/2014	Summary
Text adopted by Parliament, single reading		T7-0326/2014	03/04/2014	Summary

Council of the EU

Document type	Reference	Date	Summary
Document attached to the procedure	05849/2014	05/02/2014	Summary

European Commission

Document type	Reference	Date	Summary
Non-legislative basic document	COM(2013)0570	26/07/2013	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary

CofA	Court of Auditors: opinion, report	N7-0036/2014 OJ C 365 13.12.2013, p. 0228	10/09/2013	Summary

Additional information		
Source	Document	Date
European Commission	EUR-Lex	

Final act	
Budget 2014/0611 OJ L 266 05.09.2014, p. 0286	Summary

2012 discharge: European Union's Judicial Cooperation Unit (Eurojust)

2013/2216(DEC) - 03/04/2014 - Final act

PURPOSE: to grant discharge to EUROJUST in respect of the implementation of the Agency's budget for the financial year 2012.

NON-LEGISLATIVE ACT: Decision 2014/611/EU of the European Parliament on discharge in respect of the implementation of the budget of EUROJUST for the financial year 2012.

CONTENT: with the present decision, the European Parliament grants discharge to EUROJUST's Administrative Director for the implementation of its budget for the financial year 2012.

This decision is in line with the European Parliament's resolution adopted on 3 April 2014 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary of the opinion of 3 April 2014).

Amongst the main observations made, Parliament highlighted the **failures as regards the legality and regularity of operations** and transparency in recruitment procedures of Eurojust, without calling into question its overall management.

2012 discharge: European Union's Judicial Cooperation Unit (Eurojust)

2013/2216(DEC) - 03/04/2014 - Text adopted by Parliament, single reading

The European Parliament adopted a decision concerning the discharge to be granted to the Administrative Director of Eurojust discharge in respect of the implementation of Eurojust's budget for the financial year 2012. The vote on the discharge decision approved the closure of the accounts (in accordance with Annex VI, Article 5(1) of the Rules of Procedure of the European Parliament.

Noting that the Court of Auditors stated that it had obtained reasonable assurances that the annual accounts of Eurojust for the financial year 2012 are reliable, and that the underlying transactions are legal and regular, Parliament adopted by 479 votes to 74, with 17 abstentions, a resolution containing a series of recommendations that form an integral part of the discharge decision and as well as the general recommendations that appear in the draft resolution on performance, financial management and control of EU agencies.

These recommendations are summarised as follows:

- **Financing, budget and financial management**: Parliament recalled that the budget of Eurojust for the financial year 2012 was EUR 33.33 million and that budget monitoring efforts during the financial year 2012 resulted in a high budget implementation rate.
- **Legality and regularity of operations**: Parliament was concerned that a framework contract for security services was signed in 2008 and amended in 2009, and that the amended formula to calculate prices progressively increased them by 22%, whereas the original framework contract had provided for a maximum increase of 4 %. It expressed concern that such a significant increase may undermine the transparency and fairness of the initial procurement procedure and distort competition.
- **Rate of implementation and carryovers**: Parliament acknowledged that the Court of Auditors' annual audit had found no notable issues as regards the level of carry-overs in 2012, and commended Eurojust for adhering to the principle of annuality and for the timely execution of its budget.
- **Performance**: Parliament requested that Eurojust communicate the results and impact its work has on European citizens in an accessible way, mainly through its website.

It also made a series of observations ontransfers, procurement and recruitment procedures as well as comments on internal controls.

Lastly, Parliament acknowledged Eurojust's arrangements for the prevention and management of conflicts of interests. It called on Eurojust to inform the discharge authority of its intention to review its arrangements on the basis of the Commission's Guidelines on the Prevention and Management of Conflict of Interest in EU Decentralised Agencies.

2012 discharge: European Union's Judicial Cooperation Unit (Eurojust)

2013/2216(DEC) - 26/07/2013 - Non-legislative basic document

PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2012, as part of the 2012 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 2012 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 2012, 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 are: (i) to stimulate and improve coordination between the competent authorities of Member States, of investigations and prosecutions in the Member States; (ii) facilitate the execution of requests for, and decisions on, judicial cooperation; (iii) to strengthen the effectiveness of investigations and prosecutions in Member States.
- **Eurojust's budget for the 2012 financial year**: Eurojust's budget for 2012, as presented in the Commission document on the consolidated annual accounts of the European Union, gives the following figures:
    - § **Commitment appropriations**:
        - **committed** : EUR 35 million;
        - **paid** : EUR 34 million;
        - **carried over** : EUR 1 million.
    - § **Payment appropriations**:
        - **committed** : EUR 41 million;
        - **paid** : EUR 35 million;
        - **carried over** : EUR 5 million.

Also see the final accounts of EUROJUST.

2012 discharge: European Union's Judicial Cooperation Unit (Eurojust)

2013/2216(DEC) - 10/09/2013 - Court of Auditors: opinion, report

PURPOSE: presentation of the EU Court of Auditors' report on the annual accounts of EUROJUST for the financial year 2012, together with the Eurojust's replies.

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 2012** and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of its financial rules and the accounting rules adopted by the Commission's accounting officer.

The Court also considers that the transactions underlying the annual accounts of EUROJUST for the financial year ended 31 December 2012 are, in all material respects, **legal and regular**.

The report confirms that the resources made available to EUROJUST in 2012 amounted to EUR 33.3 million.

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:

- legality of transactions: a framework contract for security services was signed in 2008 and amended in 2009. The amended formula to calculate prices increased them progressively up to 22 %, whereas the original framework contract had provided for a maximum increase of 4 %. The total price increase above the 4 % ceiling amounted to some 440 000 euro for the 2008 to 2012 period, of which some 68 000 euro were paid in 2012. Such a significant increase may undermine the transparency and fairness of the initial procurement procedure and distort competition.
- recruitment procedures: the Court noted that there is room to improve the transparency of recruitment procedures.

Eurojust's replies:

- legality of transactions: Eurojust accepts the fact that retroactive price increases above what is agreed in the contract could undermine the transparency and fairness of the initial procurement procedure and distort competition. The increase in the case at hand was based on changes in the Dutch Collective Labour Agreement and thus would have affected all other competitors offering their services on the territory of the Netherlands equally.

Lastly, the Court of Auditors' report contains a summary of the **Eurojust's activities in 2012**. This is focused on the following:

- organisation of coordination meetings;
- 1533 cases dealt with in the areas of fraud, drug trafficking, terrorism, murder, trafficking in human beings.

2012 discharge: European Union's Judicial Cooperation Unit (Eurojust)

2013/2216(DEC) - 05/02/2014

Having examined the revenue and expenditure accounts for the financial year 2012 and the balance sheet at 31 December 2012 of Eurojust, as well as the Court of Auditors' report on the annual accounts of Eurojust for the financial year 2012, 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 2012.

The observations in the Court of Auditors' report in relation to the financial year 2012 call for some comments by the Council, which may be summarised as follows:

- in general, 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 2012 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 the accounting rules adopted by the Commission's accounting officer, and that the underlying transactions for that financial year are legal and regular.
- **Procurement procedures**: the Council calls on Eurojust to ensure that the principles of transparency and fairness are applied to all procurement procedures. While taking into consideration Eurojust's comments, the Council considers that any distortion of competition should be avoided and calls on Eurojust to take measures in this direction.
- **Recruitment procedures**: the Council takes note of the improvements reported by the Court regarding Eurojust's recruitment procedures and encourages Eurojust to continue to address the remaining weaknesses in this area.

2012 discharge: European Union's Judicial Cooperation Unit (Eurojust)

2013/2216(DEC) - 20/03/2014 - Committee report tabled for plenary, single reading

The Committee on Budgetary Control adopted the report by Petri SARVAMAA (EPP, FI) on discharge in respect of the implementation of the budget of Eurojust for the financial year 2012, and called on the European Parliament to grant the Administrative Director of Eurojust discharge in respect of the implementation of Eurojust's budget for the financial year 2012.

Noting that the Court of Auditors stated that it had obtained reasonable assurances that the annual accounts of Eurojust for the financial year 2012 are reliable, and that the underlying transactions are legal and regular, Members approved the closure of Eurojust's accounts. They made, however, a number of recommendations that needed 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**: Members recalled that the budget of Eurojust for the financial year 2012 was EUR 33.33 million.

- **Legality and regularity of operations**: Members were concerned that a framework contract for security services was signed in 2008 and amended in 2009, and that the amended formula to calculate prices progressively increased them by 22 %, whereas the original framework contract had provided for a maximum increase of 4 %. They expressed concern that such a significant increase may undermine the transparency and fairness of the initial procurement procedure and distort competition.

- **Rate of implementation and carryovers**: they acknowledged that the Court of Auditors' annual audit had found no notable issues as regards the level of carry-overs in 2012, and commended Eurojust for adhering to the principle of annuality and for the timely execution of its budget.

Members also made a series of observations ontransfers, procurement and recruitment procedures as well as comments on internal controls.

Lastly, they asked Eurojust to strengthen transparency and prevent conflicts of interests, as well as make publicly available the Declarations of Interests of certain members.