Basic information

2014/2103(DEC) DEC - Discharge procedure	Procedure completed
2013 discharge: European Union's Judicial Cooperation Unit (Eurojust) **Subject** 8.70.03.03 2013 discharge	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
CONT Budgetary Control	CZARNECKI Ryszard (ECR)	09/10/2014
	Shadow rapporteur ZDECHOVSKÝ Tomáš (PPE) VAUGHAN Derek (S&D) ALI Nedzhmi (ALDE) DE JONG Dennis (GUE/NGL) JÁVOR Benedek (Verts/ALE) VALLI Marco (EFDD)	

Committee for opinion	Rapporteur for opinion	Appointed
LIBE Civil Liberties, Justice and Home Affairs	GUILLAUME Sylvie (S&D)	10/11/2014

European Commission

Commission DG	Commissioner
Budget	GEORGIEVA Kristalina

Key events

Date	Event	Reference	Summary
30/07/2014	Non-legislative basic document published	COM(2014)0510	Summary
20/10/2014	Committee referral announced in Parliament		

23/03/2015	Vote in committee		
30/03/2015	Committee report tabled for plenary	A8-0091/2015	Summary
28/04/2015	Debate in Parliament		
29/04/2015	Decision by Parliament	T8-0158/2015	Summary
29/04/2015	Results of vote in Parliament		
29/04/2015	End of procedure in Parliament		
30/09/2015	Final act published in Official Journal		

Technical information

Procedure reference	2014/2103(DEC)
Procedure type	DEC - Discharge procedure
Stage reached in procedure	Procedure completed
Committee dossier	CONT/8/01625

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE539.700	29/01/2015	
Committee opinion	LIBE	PE541.393	06/02/2015	
Amendments tabled in committee		PE539.754	05/03/2015	
Committee report tabled for plenary, single reading		A8-0091/2015	30/03/2015	Summary
Text adopted by Parliament, single reading		T8-0158/2015	29/04/2015	Summary

Council of the EU

Document type	Reference	Date	Summary
Document attached to the procedure	05304/2015	30/01/2015	Summary

European Commission

Document type	Reference	Date	Summary
Non-legislative basic document	COM(2014)0510	30/07/2014	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
CofA	Court of Auditors: opinion, report	N8-0096/2014 OJ C 442 10.12.2014, p. 0282	01/07/2014	Summary

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

Final act	
Budget 2015/1685 OJ L 255 30.09.2015, p. 0335	Summary

2013 discharge: European Union's Judicial Cooperation Unit (Eurojust)

2014/2103(DEC) - 29/04/2015 - Final act

PURPOSE: to grant discharge to EUROJUST in respect of the Agency's budget for the financial year 2013.

NON LEGISLATIVE ACT: Decision (EU) 2015/1685 of the European Parliament on discharge in respect of the implementation of the budget of Eurojust for the financial year 2013.

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 2013.

This decision is in line with the European Parliament's resolution adopted on 29 April 2015 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary of the opinion of 29 April 2015).

Amongst Parliament's main observations were the severe problems regarding **budgetary planning and implementation** at EUROJUST, which demonstrated weak internal management.

2013 discharge: European Union's Judicial Cooperation Unit (Eurojust)

2014/2103(DEC) - 30/03/2015 - Committee report tabled for plenary, single reading

The Committee on Budgetary Control adopted the report by Ryszard CZARNECKI (ECR, PL) on discharge in respect of the implementation of the budget of Eurojust for the financial year 2013.

It 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 2013.

Noting that the Court of Auditors stated that it has obtained reasonable assurances that the annual accounts of the Agency for the financial year 2013 are reliable, and that the underlying transactions are legal and regular, Members called on the Parliament to approve 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.

- **Eurojust's financial statements**: the final budget of Eurojustfor the financial year 2013 was EUR 33 828 256 of which the Union's contribution amounted to EUR 32 358 660, representing a decrease of 1.85% compared to 2012.
- **Commitments and carry-overs**: Members noted that the level of committed appropriations for the different titles varied between 99% and 98% of total appropriations, indicating that legal commitments were made in a timely manner. They noted that the level of committed appropriations carried over was high for Operational expenditure at EUR 2 341 825 or 32%. They acknowledged that the high level is mainly explained by the handover of internal software management to a new service provider at the year-end.

Members also made a series of observations on transfers, procurement procedures, recruitment, prevention and management of conflicts of interest as well as internal audits.

They called on Eurojust to urgently adopt its revised arrangements for the prevention and management of conflicts of interests, to inform the discharge authority and to make public the concrete results until the end of October 2015 as well as the publication of the **declarations of interests** filled in by its staff and experts until the end of October 2015.

Lastly, Members noted that there is an ongoing issue regarding the overlap of responsibilities between the Administrative Director and the College of Eurojust called for the resolution of this issues as a matter of urgency.

2013 discharge: European Union's Judicial Cooperation Unit (Eurojust)

2014/2103(DEC) - 30/01/2015

Having examined the revenue and expenditure accounts for the financial year 2013 and the balance sheet at 31 December 2013 of Eurojust, as well as the Court of Auditors' report on the annual accounts of Eurojust for the financial year 2013, 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 2013.

Overall, the Council welcomes the Court's opinion that, in all material respects, the Eurojust's annual accounts fairly present the financial position as at 31 December 2013 and the results of operations and cash flows for the year then ended, in accordance with the provisions of the Eurojust's Financial Regulation, and that the underlying transactions for that financial year are legal and regular.

Nevertheless, the Council made one observation concerning:

- **financial programming**: the Council calls on Eurojust to improve its financial programming and monitoring of the budget implementation, in order to reduce the number of budgetary transfers and the level of commitments carried over to the next financial year to the strict minimum.

2013 discharge: European Union's Judicial Cooperation Unit (Eurojust)

2014/2103(DEC) - 29/04/2015 - Text adopted by Parliament, single reading

The European Parliament adopted by 551 votes to 132, with 1 abstention, a decision to grant discharge to the Administrative Director of Eurojust for the financial year 2013. 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 has obtained reasonable assurances that the annual accounts of the Office for the financial year 2013 are reliable, and that the underlying transactions are legal and regular, Parliament adopted by 572 votes to 104, with 5 abstentions, a resolution containing a number of recommendations that form an integral part of the discharge decision and as well as the general recommendations that appear in the resolution on performance, financial management and control of EU agencies:

- **Eurojust's financial statements**: Parliament noted that the final budget of Eurojust for the financial year 2013 was EUR 33 828 256 of which the Union's contribution amounted to EUR 32 358 660, representing a decrease of 1.85% compared to 2012.
- **Commitments and carry-overs**: It noted that the level of committed appropriations for the different titles varied between 99% and 98% of total appropriations, indicating that legal commitments were made in a timely manner. Members noted that the level of committed appropriations carried over was high for Operational expenditure at EUR 2 341 825 or 32%. They acknowledged that the high level is mainly explained by the handover of internal software management to a new service provider at the year-end.

Parliament also made a series of observations on transfers, procurement procedures, recruitment, prevention and management of conflicts of interest as well as internal audits. It called on Eurojust to urgently adopt its revised arrangements for the prevention and management of conflicts of interests, to inform the discharge authority and to make public the concrete results until the end of October 2015 as well as the publication of the **declarations of interests** filled in by its staff and experts until the end of October 2015.

Lastly, Parliament noted that there is an ongoing issue regarding the **overlap of responsibilities** between the Administrative Director and the College of Eurojust. This issue is still opened, as no corrective measures were taken by the College to reconsider the definition of the respective roles and responsibilities in order to avoid this overlap. Parliament called on Eurojust to inform the discharge authority on the resolution of this issue as a matter of urgency.

2013 discharge: European Union's Judicial Cooperation Unit (Eurojust)

2014/2103(DEC) - 01/07/2014 - Court of Auditors: opinion, report

PURPOSE: presentation of the EU Court of Auditors' report on the annual accounts of EUROJUST for the financial year 2013, 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.

Statement of assurance: pursuant to the provisions of Article 287 of the Treaty on the Functioning of the European Union (TFEU), the Court has audited:

- the annual accounts of Eurojust, which comprise the financial statements and the reports on the implementation of the budget for the financial year ended 31 December 2013,
- the legality and regularity of the transactions underlying those accounts.

Opinion on the reliability of the accounts: in the Court's opinion, Eurojust's annual accounts present fairly, in all material respects, its financial position as at 31 December 2013 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of its Financial Regulation and the accounting rules adopted by the Commission's accounting officer.

Opinion on the legality and regularity of the transactions underlying the accounts: in the Court's opinion, the transactions underlying the annual accounts for the year ended 31 December 2013 are legal and regular in all material respects.

The Court's observations:

- **budgetary management**: the level of committed appropriations carried over to 2014 was high for operating expenditure (32%). This was mainly the result of delays associated with the handover of internal software management to a new service provider at the year-end. Also, reimbursements of expenditure from grant schemes which were used to support 'Joint Investigation Teams' were only due in 2014. In 2013, the Agency made 49 budget transfers affecting 101 budget lines. This indicates weaknesses in budget planning and implementation.

Eurojust's replies:

- **budgetary management**: Eurojust accepted the comment and has already implemented the guidance of the Court through the reduction of the number of budget lines used in financial year 2014 by 26.4%.

Lastly, the Court of Auditors' report contains a summary of the **Eurojust's activities in 2013**. This is focused on the following:

Budget: EUR 32.4 million.

Activities:

- organisation of coordination meetings;
- 1 576 cases dealt with in the areas of fraud, organised crime, drug trafficking, money laundering, illegal immigration and trafficking in human beings, corruption, terrorism, criminal offences affecting the EU's financial interests.

2013 discharge: European Union's Judicial Cooperation Unit (Eurojust)

2014/2103(DEC) - 30/07/2014 - Non-legislative basic document

PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2013, as part of the 2013 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 2013 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.

The document contains the figures on which the discharge procedure is based.

Discharge procedure of the EU agencies: the EU Budget finances a wide range of policies and programmes throughout the EU. In accordance with the priorities set by the European Parliament and the Council in the multi-annual financial framework (MFF), the European Commission carries out specific programmes, activities and projects in the field with the technical support of some specialised agencies.

The consolidated annual accounts of the EU provide information on the activities of the institutions, agencies and other bodies of the EU from a budgetary and accrual accounting perspective.

The consolidated reports on the implementation of the general budget of the EU include the budget implementation of all Institutions. **Agencies do not have a separate budget inside the EU budget**; and they are partially financed by a Commission budget subsidy.

Each agency is subject to its own discharge procedure.

EUROJUST: in 2013, 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 objectives 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 2013 financial year**: Eurojust's budget for 2013, as presented in the Commission document on the consolidated annual accounts of the European Union, gives the following figures:

  § **Commitment appropriations**:

  - **committed** : EUR 34 million;
  - **paid** : EUR 33 million;
  - **carried over** : EUR 1 million.

  § **Payment appropriations**:

  - **committed** : EUR 37 million;
  - **paid** : EUR 32 million;
  - **carried over** : EUR 5 million.

Also see the final accounts of EUROJUST.