Basic information

2016/2170(DEC) DEC - Discharge procedure	Procedure completed
2015 discharge: European Union's Judicial Cooperation Unit (Eurojust) **Subject** 8.70.03.05 2015 discharge	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
CONT Budgetary Control	AYALA SENDER Inés (S&D)	05/08/2016
	Shadow rapporteur ZDECHOVSKÝ Tomáš (PPE) FITTO Raffaele (ECR) ALI Nedzhmi (ALDE) DE JONG Dennis (GUE/NGL) JÁVOR Benedek (Verts/ALE) VALLI Marco (EFDD) KAPPEL Barbara (ENF)	

Committee for opinion	Rapporteur for opinion	Appointed
LIBE Civil Liberties, Justice and Home Affairs	JEŽEK Petr (ALDE)	12/10/2016

European Commission

Commission DG	Commissioner
Budget	GEORGIEVA Kristalina

Key events

Date	Event	Reference	Summary
12/07/2016	Non-legislative basic document published	COM(2016)0475	Summary

04/10/2016	Committee referral announced in Parliament		
22/03/2017	Vote in committee		
30/03/2017	Committee report tabled for plenary	A8-0129/2017	Summary
26/04/2017	Debate in Parliament		
27/04/2017	Decision by Parliament	T8-0183/2017	Summary
27/04/2017	Results of vote in Parliament		
27/04/2017	End of procedure in Parliament		
29/09/2017	Final act published in Official Journal		

Technical information

Procedure reference	2016/2170(DEC)
Procedure type	DEC - Discharge procedure
Stage reached in procedure	Procedure completed
Committee dossier	CONT/8/07469

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE593.876	06/02/2017	
Committee opinion	LIBE	PE595.376	01/03/2017	
Amendments tabled in committee		PE600.894	07/03/2017	
Committee report tabled for plenary, single reading		A8-0129/2017	30/03/2017	Summary
Text adopted by Parliament, single reading		T8-0183/2017	27/04/2017	Summary

Council of the EU

Document type	Reference	Date	Summary
Supplementary non-legislative basic document	05873/2017	07/02/2017	Summary

European Commission

Document type	Reference	Date	Summary
Non-legislative basic document	COM(2016)0475	12/07/2016	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary

CofA	Court of Auditors: opinion, report	N8-0135/2016 OJ C 449 01.12.2016, p. 0193	13/09/2016	Summary

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

Final act	
Budget 2017/1714 OJ L 252 29.09.2017, p. 0308	Summary

2015 discharge: European Union's Judicial Cooperation Unit (Eurojust)

2016/2170(DEC) - 13/09/2016 - Court of Auditors: opinion, report

PURPOSE: presentation of the EU Court of Auditors' report on the annual accounts of Eurojust for the financial year 2015, 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 brief, Eurojust's objective is to improve the coordination of cross-border investigations and prosecutions between the Member States of the European Union, and between Member States and non-Member States.

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 2015, and
- 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 2015 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 2015 are legal and regular in all material respects.

The report also makes a series of observations on Eurojust's budgetary and financial management, accompanied by the latter's response. The main observations may be summarised as follows:

The Court's observations:

- **budgetary management**: the Court stated that the level of committed appropriations carried over is high for administrative expenditure at EUR 1.6 million, i.e. 21 %. These carry-overs are mainly related to specific contracts for security and hospitality services and for ICT projects, hardware and maintenance as well as consultancy and project costs for the new premises, whereby EUR 500 000 were committed late in the year, mostly for services to be provided in 2016.

Eurojust's replies:

- **budgetary management**: Eurojust accepts the fact that carry-overs to 2016 are relatively high and stated that it shall remain vigilant to avoid any unjustified carry-overs, which are not the direct result of the ongoing security requirements and operational expenses.

Lastly, the Court of Auditors' report contains a summary of the **Eurojust's key figures in 2015**:

- **Budget**: EUR 34 million.

- **Staff**: 246 including officials, temporary and contract staff and seconded national experts.

2015 discharge: European Union's Judicial Cooperation Unit (Eurojust)

2016/2170(DEC) - 27/04/2017 - Text adopted by Parliament, single reading

The European Parliament decided to **grant discharge** to the Administrative Director of the budget of Eurojust in respect of the implementation of its budget for the financial year 2015.

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

Noting that the Court of Auditors stated that it had obtained reasonable assurance that the annual accounts of Eurojust for the financial year 2015 were reliable and that the underlying transactions were legal and regular, Parliament adopted by 503 votes to 96 with 16 abstentions, a resolution containing a series of recommendations, which form an integral part of the decision on discharge and which add to the general recommendations set out in the resolution on performance, financial management and control of EU agencies.

These recommendations may be summarised as follows:

- **Eurojust's financial statements**: Parliament noted that Eurojust's final budget for the financial year 2015 was EUR 33 818 351 entirely derived from the Union budget.
- **Budget and financial management**: It also noted that the budget monitoring efforts during the financial year of 2015 resulted in a budget implementation rate of 99.99 %, representing an increase of 0.17 % from 2014. Parliament regretted that Eurojust faced budgetary availability issues due to known structural problems with its funding and that for the second successive year was forced to resort to **mitigation measures subject to an amending budget**. It equally regretted that the financial uncertainty with which Eurojust was confronted required the postponement of some of its on-going activities and the deferral of valuable technological developments and called on Eurojust and the Commission to solve these known structural problems and secure a proper level of funding for the coming years.

Parliament made a series of observations regarding commitment and carry-overs, the prevention and management of conflicts of interests, procurement and recruitment procedures and internal audits and controls.

Eurojust's seat: Parliament acknowledged that Eurojust is currently, together with its host Member State, in the process of preparing for the transition to its new premises. It noted that the construction of the premises started in spring 2015 and the expected move was planned for spring 2017. It invited Eurojust to report further to the discharge authority on the transition to its new premises, as well as to outline total incurred transition costs.

Eurojust's priority actions: Parliament regretted that in its 2015 annual report, Eurojust stated that **corruption is not a Union priority**. Parliament encouraged Eurojust to continue to treat terrorism, trafficking and smuggling, and cybercrime as priorities.

2015 discharge: European Union's Judicial Cooperation Unit (Eurojust)

2016/2170(DEC) - 30/03/2017 - Committee report tabled for plenary, single reading

The Committee on Budgetary Control adopted the report by Inés AYALA SENDER (S&D, ES) on discharge in respect of the implementation of the budget of the European Union's Judicial Cooperation Unit (Eurojust) for the financial year 2015.

The committee 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 2015.

Noting that the Court of Auditors stated that it had obtained reasonable assurance that the annual accounts of Eurojust for the financial year 2015 were reliable and that the underlying transactions were legal and regular, Members called on Parliament to approve the closure of its 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**: Members noted that Eurojust's final budget for the financial year 2015 was EUR 33 818 351 entirely derived from the Union budget.
- **Budget and financial management**: Members also noted that the budget monitoring efforts during the financial year of 2015 resulted in a budget implementation rate of 99.99 %, representing an increase of 0.17 % from 2014. They regretted that Eurojust faced budgetary availability issues due to known structural problems with its funding and that for the second successive year was forced to resort to **mitigation measures subject to an amending budget**. They equally regretted that the financial uncertainty with which Eurojust was confronted required the postponement of some of its on-going activities and the deferral of valuable technological developments and called on Eurojust and the Commission to solve these known structural problems and secure a proper level of funding for the coming years.

Members also made a series of observations regarding commitment and carry-overs, the prevention and management of conflicts of interests, procurement and recruitment procedures and internal audits and controls.

Members acknowledged that Eurojust is currently, together with its host Member State, in the process of preparing for the transition to its new premises. They noted that the construction of the premises started in spring 2015 and the expected move was planned for spring 2017. They invited Eurojust to report further to the discharge authority on the transition to its new premises, as well as to outline total incurred transition costs.

Lastly, they regretted that in its 2015 annual report, Eurojust stated that **corruption is not a Union priority**.

2015 discharge: European Union's Judicial Cooperation Unit (Eurojust)

2016/2170(DEC) - 27/04/2017 - Final act

PURPOSE: to grant discharge to EUROJUST in respect of the Agency's budget for the financial year 2015.

NON-LEGISLATIVE ACT: Decision (EU) 2017/1714 of the European Parliament on discharge in respect of the implementation of the budget of Eurojust for the financial year 2015.

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 2015.

This decision is in line with the European Parliament's resolution adopted on 27 April 2017 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 April 2017).

Amongst Parliament's main observations in the resolution accompanying the discharge decision, it regretted that Eurojust faced budgetary availability issues due to known structural problems with its funding and that for the second successive year was forced to resort to mitigation measures subject to an amending budget. It also regretted that the financial uncertainty with which Eurojust was confronted required the postponement of some of its ongoing activities and the deferral of valuable technological developments.

Parliament called on Eurojust and the Commission to solve these known structural problems and secure a proper level of funding for the coming years.

Eurojust is currently in the process of preparing for the transition to its new premises. Construction started in spring 2015 and the expected move was planned for spring 2017. Eurojust should report further to the discharge authority on the transition to its new premises, as well as to outline total incurred transition costs.

Lastly, regretting that in its 2015 annual report, Eurojust stated that corruption is not a Union priority, Parliament noted that this statement was contradicted by the 90 corruption cases for which Eurojust expertise was requested in 2015 (twice as many as in 2014) according to the Eurojust annual report. Greece, Romania and Croatia were the Member States to request the most assistance in corruption-related cases.

2015 discharge: European Union's Judicial Cooperation Unit (Eurojust)

2016/2170(DEC) - 07/02/2017 - Supplementary non-legislative basic document

Having examined the revenue and expenditure accounts for the financial year 2015 and the balance sheet at 31 December 2015 of the European Union's Judicial Cooperation Unit (Eurojust), as well as the Court of Auditors' report on the annual accounts of Eurojust for the financial year 2015, accompanied by Eurojust's replies to the Court's observations, the Council recommended 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 2015.

The Council welcomed the Court's opinion that Eurojust's annual accounts present fairly its financial position as at 31 December 2015 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 2015 are legal and regular in all material respects.

Nevertheless, the Council made some observations:

- **carry-overs**: the Council noted that a high level of commitment appropriations was carried over to 2016. It encouraged Eurojust to continue improving its financial programming and monitoring of the budget implementation, in order to reduce the level of commitments carried over to the following financial year to the minimum strictly necessary;
- **salary adjustments**: the Council took note of the corrective measures taken by Eurojust so far following the non-budgetisation of the salary adjustments for the financial year 2014, and called on Eurojust to complete them without delay.

2015 discharge: European Union's Judicial Cooperation Unit (Eurojust)

2016/2170(DEC) - 12/07/2016 - Non-legislative basic document

PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2015, as part of the 2015 discharge procedure.

Analysis of the accounts of **Eurojust.**

CONTENT: the organisational governance of the EU consists of institutions, agencies and other EU bodies whose expenditure is included in the general budget of the Union.

The EU's operational expenditure of these institutions takes different forms, depending on how the money is paid out and managed.

From 2014 onwards, the Commission classifies its expenditure as follows:

- **Direct management**: the budget is implemented directly by the Commission services.
- **Indirect management**: the Commission confers tasks of implementation of the budget to bodies of EU law or national law, **such as the EU agencies**.

- **Shared management**: under this method of budget implementation tasks are delegated to Member States. About 80 % of the expenditure falls under this management mode covering such areas as agricultural spending and structural actions.

This Commission document concerns the EU's consolidated accounts for the year 2015 and details how spending by the EU institutions and bodies was carried out. The consolidated annual accounts of the EU provide financial information on the activities of the institutions, agencies and other bodies of the EU from an accrual accounting and budgetary perspective.

It is the responsibility of the Commission's Accounting Officer to prepare the EU's consolidated annual accounts and ensure that they present fairly, in all material aspects, the financial position, the result of the operations and the cashflows of the EU institutions and bodies, including Eurojust, with a view to granting discharge.

Discharge procedure: the final step of a budget lifecycle is the discharge of the budget for a given financial year. It represents the political aspect of the external control of budget implementation and is the decision by which the European Parliament, acting on a Council recommendation, "releases" the Commission (and other EU bodies) from its responsibility for management of a given budget by marking the end of that budget's existence. The European Parliament is the discharge authority within the EU.

The discharge procedure may produce three outcomes: (i) the granting; (ii) postponement or; (iii) the refusal of the discharge.

The final discharge report including specific recommendations to the Commission for action is adopted in plenary by the European Parliament and are subject to an annual follow up report in which the Commission outlines the concrete actions it has taken to implement the recommendations made.

Each agency is subject to its own discharge procedure, including Eurojust.

Eurojust: Eurojust which is located in The Hague (NL), was set up by Council Decision 2002/187/JHA with a view to stepping up the fight against serious organised crime and to improve cooperation between the competent authorities of the Member States, in particular by facilitating the execution of international mutual legal assistance and the implementation of extradition requests.

As regards Eurojust's accounts, these are presented in detail in the document on the consolidated annual accounts of the European Union for 2015:

Commitment appropriations:

- **committed**: EUR 34 million;
- **paid**: EUR 34 million;
- **carried over**: 0.

Payment appropriations:

- **committed** : EUR 38 million;
- **paid**: EUR 34 million;
- **carried over**: EUR 4 million.

For further details on expenditure, please refer to the final accounts of Eurojust.