Basic information

2017/2155(DEC) DEC - Discharge procedure	Procedure completed
2016 discharge: Eurojust, European Union's Judicial Cooperation Unit **Subject** 8.70.03.06 2016 discharge	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
CONT Budgetary Control	STAES Bart (Verts/ALE)	14/09/2017
	Shadow rapporteur SARVAMAA Petri (PPE) LIBERADZKI Bogusław (S&D) MARIAS Notis (ECR) ALI Nedzhmi (ALDE) DE JONG Dennis (GUE/NGL) VALLI Marco (EFDD) KAPPEL Barbara (ENF)	

Committee for opinion	Rapporteur for opinion	Appointed
LIBE Civil Liberties, Justice and Home Affairs	CHRYSOGONOS Kostas (GUE/NGL)	19/10/2017

European Commission

Commission DG	Commissioner
Budget	OETTINGER Günther

Key events

Date	Event	Reference	Summary
26/06/2017	Non-legislative basic document published	COM(2017)0365	Summary

13/09/2017	Committee referral announced in Parliament		
20/03/2018	Vote in committee		
26/03/2018	Committee report tabled for plenary	A8-0113/2018	Summary
18/04/2018	Decision by Parliament	T8-0161/2018	Summary
18/04/2018	Results of vote in Parliament		
18/04/2018	Debate in Parliament		
18/04/2018	End of procedure in Parliament		
03/10/2018	Final act published in Official Journal		

Technical information

Procedure reference	2017/2155(DEC)
Procedure type	DEC - Discharge procedure
Stage reached in procedure	Procedure completed
Committee dossier	CONT/8/10790

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE613.448	24/01/2018	
Committee opinion	LIBE	PE613.649	07/02/2018	
Amendments tabled in committee		PE618.267	02/03/2018	
Committee report tabled for plenary, single reading		A8-0113/2018	26/03/2018	Summary
Text adopted by Parliament, single reading		T8-0161/2018	18/04/2018	Summary

Council of the EU

Document type	Reference	Date	Summary
Supplementary non-legislative basic document	05941/2018	09/02/2018	Summary

European Commission

Document type	Reference	Date	Summary
Non-legislative basic document	COM(2017)0365	26/06/2017	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary

CofA	Court of Auditors: opinion, report	N8-0039/2018 OJ C 417 06.12.2017, p. 0218	12/09/2017	Summary

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

Final act	
Budget 2018/1421 OJ L 248 03.10.2018, p. 0320	Summary

2016 discharge: Eurojust, European Union's Judicial Cooperation Unit

2017/2155(DEC) - 03/10/2018 - Final act

PURPOSE: to grant discharge to EUROJUST in respect of the Agency's budget for the financial year 2016.

NON-LEGISLATIVE ACT: Decision (EU) 2018/1421 of the European Parliament on discharge in respect of the implementation of the budget of Eurojust for the financial year 2016.

CONTENT: the European Parliament decided to grant discharge to EUROJUST's Administrative Director for the implementation of its budget for the financial year 2016.

This decision is accompanied by a resolution of the European Parliament containing the observations which form an integral part of the discharge decision in respect of the implementation of the general budget of the European Union for the financial year 2016 (*please refer to the summary dated 18.4.2018*).

In this resolution, Parliament noted that Eurojust successfully completed the move to its new premises in June and July 2017.

Again, it noted with concern, given the fast-reducing time frame, from Eurojust's reply that for the time being there is no information exchange between Eurojust and the Commission with regard to the preparation for carrying out Eurojust's future activities after Brexit. It called on both Eurojust and the Commission to ensure an efficient flow of the necessary information bearing in mind that a cooperation agreement with the United Kingdom will need to be put in place.

2016 discharge: Eurojust, European Union's Judicial Cooperation Unit

2017/2155(DEC) - 09/02/2018 - Supplementary non-legislative basic document

Having examined the revenue and expenditure accounts for the financial year 2016 and the balance sheet at 31 December 2016 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 2016, 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 2016.

The Council welcomed the Court's opinion that Eurojust's annual accounts present fairly its financial position as at 31 December 2016 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 2016 are legal and regular in all material respects.

Nevertheless, the following observation was made:

- **carry-overs**: the Council called on Eurojust to continue improving its financial programming in order to reduce the level of commitments carried over to the next financial year in line with the budgetary principle of annuality.

2016 discharge: Eurojust, European Union's Judicial Cooperation Unit

2017/2155(DEC) - 12/09/2017 - Court of Auditors: opinion, report

PURPOSE: presentation of the EU Court of Auditors' report on the annual accounts of Eurojust for the financial year 2016, 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 2016, 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 2016 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 2016 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 carrry-overs of committed appropriations were high for expenditure for support activities at EUR 6 446 530, i.e. 40 % (2015: EUR 1.6 million or 22 %). They mainly relate to works beyond year-end and purchases ordered in preparation of Eurojust's move to new premises in 2017 (EUR 4 867 482).

Eurojust's replies:

- **budgetary management**: Eurojust accepts the fact that carry-overs to 2017 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 2016**:

- **Budget**: EUR 43.5 million.
- **Staff**: 245 including officials, temporary and contract staff and seconded national experts.

2016 discharge: Eurojust, European Union's Judicial Cooperation Unit

2017/2155(DEC) - 26/03/2018 - Committee report tabled for plenary, single reading

The Committee on Budgetary Control adopted the report by Bart STAES (Greens/EFA, BE) on discharge in respect of the implementation of the budget of the European Union's Judicial Cooperation Unit (Eurojust) for the financial year 2016.

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 2016.

Noting that the Court of Auditors stated that it had obtained reasonable assurance that the annual accounts of Eurojust for the financial year 2016 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**: Eurojust's final budget for the financial year 2016 was EUR 43 539 737, representing an increase of 28.75 % compared to 2015.
- **Budget and financial management**: Members noted with satisfaction that the budget monitoring efforts during the financial year of 2016 resulted in a budget **implementation rate of 99.89 %,** including EUR 6 980 000 that is ring-fenced for the new building. They deplored the fact that Eurojust faced budgetary availability issues due to known structural problems with its funding and that yet again they were forced to resort to **mitigation measures subject to an amending budget**, leading to the postponement of some of its ongoing activities and the deferral of valuable technological developments.
- **Carry-overs**: Eurojust demonstrated a significant improvement in carry-overs from 2015, with much lower cancellations (5.6%) than in previous years. The carryovers were mainly related to works beyond year-end and purchases ordered in preparation of Eurojust's move to new premises in 2017. Members called on the Court to keep the volume to be carried over to the next year as low as possible.
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- **Building policy**: Members noted that Eurojust successfully completed the move to its new premises in June and July 2017. The redelivery of the former building to the host state took place on 31 August 2017 and that the host state will determine the costs related to the redelivery to be borne by Eurojust.

Members also made a series of observations regarding procurement and staff policy, the prevention and management of conflicts of interest, internal audits and controls.

Lastly, they noted with concern that for the time being there is no information exchange between Eurojust and the Commission with regard to the preparation for carrying out Eurojust's future activities after **Brexit**. They called on both Eurojust and the Commission to ensure an efficient flow of the necessary information bearing in mind that a cooperation agreement with the United Kingdom will need to be put in place.

2016 discharge: Eurojust, European Union's Judicial Cooperation Unit

2017/2155(DEC) - 18/04/2018 - Text adopted by Parliament, single reading

The European Parliament decided to **grant discharge** to the Administrative Director of the European Union's Judicial Cooperation Unit (Eurojust) in regard to the implementation of Eurojust's budget for the 2016 financial year and to approve the closure of the accounts for the financial year in question.

Noting that the Court of Auditors has stated that it has obtained reasonable assurances that the Eurojust's annual accounts for the financial year 2016 are reliable and that the underlying transactions are **legal and regular**, Parliament adopted by 556 votes to 127 with 10 abstentions, a resolution containing a series of recommendations, which form an int egral 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:

- **Eurojust's financial statements:** Eurojust's final budget for the financial year 2016 was EUR 43 539 737, representing an increase of 28.75 % compared to 2015.
- **Budget and financial management:** Members noted with satisfaction that the budget monitoring efforts during the financial year of 2016 resulted in a **budget implementation rate of 99.89 %,** including EUR 6 980 000 that is ring-fenced for the new building. They deplored the fact that Eurojust faced budgetary availability issues due to known structural problems with its funding and that yet again they were forced to resort to **mitigation measures subject to an amending budget**, leading to the postponement of some of its ongoing activities and the deferral of valuable technological developments.
- **Carry-overs:** Eurojust demonstrated a **significant improvement** in carry-overs from 2015, with much lower cancellations (5.6%) than in previous years. The carryovers were mainly related to works beyond year-end and purchases ordered in preparation of Eurojust's move to new premises in 2017. Members called on the Court to keep the volume to be carried over to the next year as low as possible.
- **Building policy:** Members noted that Eurojust successfully completed the move to its new premises in June and July 2017. The redelivery of the former building to the host state took place on 31 August 2017 and that the host state will determine the costs related to the redelivery to be borne by Eurojust.

Parliament also made a series of observations regarding procurement and staff policy, the prevention and management of conflicts of interest, internal audits and controls. Eurojust implemented the third wave of post reductions (1 % - 3 posts) to achieve the **5 % target** agreed by Parliament and the Council. Parliament regretted that in the entire number of posts occupied on 31 December 2016, the **gender balance ratio** was 69 % female to 31 % male

Eurojust was called upon to intensify its efforts to finalise clear internal rules on the protection of **whistleblowers**. Members emphasised the need to establish an independent body with sufficient budgetary resources to support whistleblowers wishing to disclose information on possible irregularities negatively impacting on the Union's financial interests, while ensuring their confidentiality is protected.

Members noted with concern that for the time being there is no information exchange between Eurojust and the Commission with regard to the preparation for carrying out Eurojust's future activities **after Brexit**. They called on both Eurojust and the Commission to ensure an efficient flow of the necessary information bearing in mind that a cooperation agreement with the United Kingdom will need to be put in place.

Lastly, Parliament welcomed the strengthening of the Eurojust's position as the centre for judicial cooperation and coordination against cross-border crime and as a centre for judicial expertise within the Union.

2016 discharge: Eurojust, European Union's Judicial Cooperation Unit

2017/2155(DEC) - 26/06/2017 - Non-legislative basic document

PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2016, as part of the 2016 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.

This Commission document concerns the EU's consolidated accounts for the year 2016 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 2016:

Commitment appropriations:

- available: EUR 44 million;
- made: EUR 44 million.

Payment appropriations:

- available: EUR 47 million;
- made: EUR 39 million.

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