



# Procedure file

Basic information		
DEC - Discharge procedure	<a href="#">2005/2115(DEC)</a>	Procedure completed
2004 discharge: Eurojust		
Subject 8.70.03.07 Previous discharges		

Key players			
European Parliament	Committee responsible	Rapporteur	Appointed
	<b>CONT</b> Budgetary Control		
European Parliament	Committee for opinion	Rapporteur for opinion	Appointed
	<b>LIBE</b> Civil Liberties, Justice and Home Affairs	ALDE <a href="#">DEPREZ Gérard</a>	13/06/2005
Council of the European Union	Council configuration	Meeting	Date
	<a href="#">Economic and Financial Affairs ECOFIN</a>	<a href="#">2716</a>	14/03/2006
European Commission	Commission DG	Commissioner	
	<a href="#">Budget</a>		

Key events			
28/02/2005	Non-legislative basic document published	<a href="#">N6-0010/2005</a>	Summary
19/01/2006	Committee referral announced in Parliament		
21/03/2006	Vote in committee		Summary
27/03/2006	Committee report tabled for plenary	<a href="#">A6-0092/2006</a>	
26/04/2006	Debate in Parliament		
27/04/2006	Results of vote in Parliament		
27/04/2006	Decision by Parliament	<a href="#">T6-0176/2006</a>	Summary
27/04/2006	End of procedure in Parliament		
06/12/2006	Final act published in Official Journal		

Technical information	
Procedure reference	2005/2115(DEC)
Procedure type	DEC - Discharge procedure

Legal basis	Rules of Procedure EP 100
Stage reached in procedure	Procedure completed
Committee dossier	CONT/6/28450

## Documentation gateway

Non-legislative basic document		<a href="#">N6-0010/2005</a> <a href="#">OJ C 269 28.10.2005, p. 0033</a>	28/02/2005	OS	Summary
Court of Auditors: opinion, report		<a href="#">N6-0010/2006</a> <a href="#">OJ C 332 28.12.2005, p. 0068-0074</a>	05/10/2005	CofA	Summary
Committee draft report		<a href="#">PE367.989</a>	03/02/2006	EP	
Supplementary non-legislative basic document		<a href="#">05972/2006</a>	06/02/2006	CSL	Summary
Committee opinion	LIBE	<a href="#">PE367.663</a>	24/02/2006	EP	
Amendments tabled in committee		<a href="#">PE370.237</a>	28/02/2006	EP	
Committee report tabled for plenary, single reading		<a href="#">A6-0092/2006</a>	27/03/2006	EP	
Text adopted by Parliament, single reading		<a href="#">T6-0176/2006</a>	27/04/2006	EP	Summary
Commission response to text adopted in plenary		<a href="#">SP(2006)2095</a>	11/05/2006	EC	

## Final act

[Budget 2006/838](#)  
[OJ L 340 06.12.2006, p. 0112-0112](#) Summary

## 2004 discharge: Eurojust

**PURPOSE** : presentation of the final accounts of Eurojust for the financial year 2004.

**CONTENT** : this document published in the Official Journal of the EU sets out a detailed account of the implementation of the 2004 budget, including the revenue and expenditure and the balance sheet for the year concerned.

According to this document, the final budget amounted to EUR 9,3 million (compared to EUR 8 million in 2003) including a 100% Community subsidy.

As regards the staffing policy, Eurojust officially set out 76 posts in the establishment plan. 52 of these posts are occupied+ 13 other staff (auxiliary contracts, seconded national experts, local staff, 12 agency staff) totalling 65 staff carrying out operational, administrative and mixed tasks. Staff expenditure amounted to nearly EUR 4,1 million in 2004.

Eurojust's 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. In 2004, it held 52 meetings, examined 272 bilateral cases and 109 multilateral cases on the following issues:

- Fraud: 20 %;
- Drug-trafficking: 20 %;
- Terrorism: 7 %;
- Murder: 7 %;
- Trafficking in human beings: 4 %;
- Money-laundering: 7 %;
- Other: 35 %.

The total operating expenditure represented roughly EUR 1,5 million.

The complete version of the final accounts may be found at the following address:

## 2004 discharge: Eurojust

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This report from the Court of Auditors concerns the annual accounts of Eurojust for the financial year ended 31 December 2004.

The Court states that Eurojust's accounts for the financial year 2004 are, in all material respects, reliable and the transactions underlying Eurojust's annual accounts, taken as a whole, are legal and regular.

The report shows that the appropriations entered in the final budget amount to EUR 9 300 000 with EUR 9 144 000 committed and EUR 8 276 000 paid. EUR 868 000 was carried over to 2005, and EUR 156 000 cancelled. The outstanding commitments carried over from the previous financial year were EUR 1 263 000.

The Court makes the following observations:

In 2004, Eurojust still did not have its own financial regulation and, in these circumstances, continued to apply the framework financial regulation for Community bodies. The last amending budget adopted by the College of Eurojust forecast revenue and expenditure of EUR 8,3 million. In practice, Eurojust implemented a budget of EUR 9,3 million, which was neither formally adopted by the College nor published in the Official Journal, and hence contravened the provisions in force.

A member of staff who was appointed as the accounting officer on the departure of the titular accounting officer retained his role as the authorising officer by delegation. Since May 2004 he has been carrying out, at the same time and for the same expenditure, the duties of the authorising officer and the accounting officer. In this instance, the Court must point out the fundamental nature of the principle of the segregation of the duties of authorising officer and accounting officer and asks Eurojust to take the utmost care to ensure that this principle is adhered to.

Eurojust responds point by point to the Court's observations:

- it awaits the Commission's prior consent before adopting its own financial regulation in accordance with Article 37(1) of the Eurojust decision;

- it tried to follow as closely as possible the structure given in the European Parliament decision concerning its budget. As a consequence, Eurojust presented for formal adoption to the College a budget decision covering the budget concerning EU 15 and informing it of a further increase of one million euros due to the enlargement and informing it where these appropriations would be allocated once released. In the future, Eurojust will ensure it presents as complete a budget as possible to the College.

- as regards the member of staff, the situation referred to began in June 2004 when the accountant resigned unexpectedly. At this time, no reserve list existed and the only statutory member of staff with the necessary experience to assume the responsibilities of the accountant was the authorising officer in question. It should be noted however that the risk due to this 'force majeure' situation has been reduced by limiting the capacity to act as authorising officer to transactions of up to EUR 1 000. In the meantime, Eurojust has successfully completed a recruitment procedure for an accountant. It recognises

the importance of the segregation of duties and will avoid such a situation arising in future.

## 2004 discharge: Eurojust

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The committee adopted the report by Umberto GUIDONI (GUE/NGL, IT) recommending that Parliament should grant discharge for the implementation of Eurojust's budget for 2004.

In their accompanying comments, MEPs noted that the enlargement of the EU in 2004 had affected the structures and operating arrangements of the Community agencies in many ways. They called on the Commission to "assess the real or supposed problems encountered and to recommend the regulatory changes required".

In addition to calling on the agencies to spend the money available to them as efficiently and effectively as possible, MEPs urged them to avoid duplication as far as possible and to clarify measures for improving transparency and communication with the public. This was particularly important as Community agencies "do not always have a good image or good press" and many of them did not deserve such a negative image. In its other recommendations, the committee called on the Commission to help harmonise the activity reports of the agencies - which differed significantly in terms of content - by informing them of the common indicators that they must provide, and to improve cooperation between the agencies, particularly in such common areas as training, the use of the latest management systems and solving problems relating to sound management of the budget.

## 2004 discharge: Eurojust

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The European Parliament adopted a resolution drafted by Umberto GUIDONI (GUE/NGL, IT) and granted discharge to the Administrative Director of Eurojust for the implementation of the budget for the financial year 2004. In its accompanying comments, Parliament wished to be kept fully informed of the intentions of the Dutch host authorities regarding any new premises for Eurojust. It wanted to know, in particular, about the possibilities for Eurojust and Europol occupying the same premises and about the financial support that the host state will grant to Eurojust in that respect.

Parliament noted that Eurojust implemented a different budget from the one set by the budgetary authority. It insisted that Eurojust follow the correct procedures and await approval from the budgetary authority before implementing any such change in future. Parliament stressed that the principle of the segregation of the duties of authorising officer and accounting officer should be respected and that there should be no

repetition of the situation which occurred in 2004, when one member of staff filled both roles.

Parliament also made a series of general remarks on the agencies. As well as spending money properly, agencies should also strive to spend money as efficiently and effectively as possible. The Court of Auditors was asked to consider the possibility of extending its specific annual reports on the agencies to include an examination of performance and achievement of objectives. The following aspects should be taken into account: duplication of work among the agencies must be avoided as much as possible and measures designed to improve transparency and communication with the public must be clarified, along with Community affirmative action measures at all levels of recruitment, training and the assignment of responsibilities.

Parliament noted that Community agencies did not always have a good image or good press and that many of them did not deserve such a negative image. EU citizens should be made aware of this, and Parliament called on the Commission to act accordingly, using whatever means it considers necessary.

Furthermore, the enlargement of the European Union in 2004 had affected the structures and operating arrangements of the Community agencies in many ways, and several of the agencies draw attention to these effects in their activity reports, focusing in particular on the increase in the number of administrators. The Commission needed to assess the problems encountered and recommend the regulatory changes required.

The Commission had made a commitment to harmonising the way in which activity reports concerning its directorates-general were presented. Parliament called for a similar approach to be taken in respect of the activity reports of the Communities' agencies, which differed significantly in terms of content. The Commission should point out to the agencies the information and activity indicators that they must provide.

Finally, Parliament asked the Commission to improve synergies between agencies by making cooperation more effective, avoiding duplication of work and addressing shortcomings, in particular as regards common areas such as training, the implementation of Community policies across the board, the use of the latest management systems and solving problems relating to sound management of the budget.

## 2004 discharge: Eurojust

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**PURPOSE:** to grant discharge to EUROJUST for the financial year 2004.

**LEGISLATIVE ACTS:** Decisions 2006/838/EC and 2006/839/EC of the European Parliament on the discharge for the implementation of the budget of EUROJUST for the financial year 2004 and closure of accounts for the year in question.

**CONTENT:** with the present decisions, the European Parliament grants discharge to the Director of EUROJUST for the implementation of its budget for the financial year 2004 and approves the closure of its accounts.

This decision is in line with the European Parliament's resolution adopted on 27 April 2006 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary of the opinion of 27/04/2006).