



# Procedure file

Basic information		
DEC - Discharge procedure	<a href="#">2011/2221(DEC)</a>	Procedure completed
2010 discharge: European Union's Judicial Cooperation Unit (EUROJUST)		
Subject 8.70.03.07 Previous discharges		

Key players			
European Parliament	Committee responsible	Rapporteur	Appointed
	<b>CONT</b> Budgetary Control	PPE <a href="#">MACOVEI Monica</a> Shadow rapporteur S&D <a href="#">HERCZOG Edit</a> ALDE <a href="#">GERBRANDY Gerben-Jan</a> Verts/ALE <a href="#">STAES Bart</a> ECR <a href="#">CZARNECKI Ryszard</a> EFD <a href="#">ANDREASEN Marta</a> NI <a href="#">EHRENHAUSER Martin</a>	03/03/2011
European Commission	Committee for opinion	Rapporteur for opinion	Appointed
	<b>LIBE</b> Civil Liberties, Justice and Home Affairs	PPE <a href="#">SOMMER Renate</a>	23/11/2011
	Commission DG <a href="#">Budget</a>	Commissioner ŠEMETA Algirdas	

Key events			
25/07/2011	Non-legislative basic document published	<a href="#">COM(2011)0473</a>	Summary
12/10/2011	Committee referral announced in Parliament		
27/03/2012	Vote in committee		
11/04/2012	Committee report tabled for plenary	<a href="#">A7-0128/2012</a>	Summary
10/05/2012	Results of vote in Parliament		
10/05/2012	Debate in Parliament		
10/05/2012	Decision by Parliament	<a href="#">T7-0184/2012</a>	Summary
10/05/2012	End of procedure in Parliament		
17/10/2012	Final act published in Official Journal		

Technical information

Procedure reference	2011/2221(DEC)
Procedure type	DEC - Discharge procedure
Other legal basis	Rules of Procedure EP 159
Stage reached in procedure	Procedure completed
Committee dossier	CONT/7/07240

### Documentation gateway

Non-legislative basic document		<a href="#">COM(2011)0473</a>	26/07/2011	EC	Summary
Court of Auditors: opinion, report		N7-0023/2012 <a href="#">OJ C 366 15.12.2011, p. 0140</a>	06/09/2011	CofA	Summary
Committee draft report		<a href="#">PE473.974</a>	06/02/2012	EP	
Document attached to the procedure		<a href="#">06083/2012</a>	08/02/2012	CSL	Summary
Committee opinion	LIBE	<a href="#">PE478.344</a>	09/02/2012	EP	
Amendments tabled in committee		<a href="#">PE483.608</a>	07/03/2012	EP	
Committee report tabled for plenary, single reading		<a href="#">A7-0128/2012</a>	11/04/2012	EP	Summary
Text adopted by Parliament, single reading		<a href="#">T7-0184/2012</a>	10/05/2012	EP	Summary

### Final act

[Decision 2012/594](#)  
[OJ L 286 17.10.2012, p. 0267](#) Summary

## 2010 discharge: European Union's Judicial Cooperation Unit (EUROJUST)

**PURPOSE:** presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2010, as part of the 2010 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 2010 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 2010, 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 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;
- Eurojust's budget for the 2010 financial year: following the adoption of the amending budget, the Eurojust 2010 budget amounted to EUR 32.3 million, compared with EUR 28.2 million the previous year. The number of staff employed by Eurojust at the end of the year was 295, as compared with 248 the previous year.

The complete version of the Eurojust final accounts may be found at the following address:  
<http://eurojust.europa.eu/doclibrary/budget-finance/Pages/final-accounts.aspx>

## 2010 discharge: European Union's Judicial Cooperation Unit (EUROJUST)

**PURPOSE:** presentation of the EU Court of Auditors report on the annual accounts of EUROJUST for the financial year 2010, together with the Centres reply.

**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 Courts opinion, EUROJUSTs Annual Accounts fairly present, in all material respects, its financial position as of 31 December 2010 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of its Financial Regulation.

The Court also considers that the transactions underlying the annual accounts of EUROJUST for the financial year ended 31 December 2010 are, in all material respects, legal and regular.

The report confirms that EUROJUSTs 2010 budget amounted to EUR 32.3 million. The number of staff employed by EUROJUST at the end of the year was 295.

The report also makes a series of observations on the budgetary and financial management of

EUROJUST, accompanied by the latters response. The main observations may be summarised as follows:

The Courts observations:

- budgetary and financial management: the level of operational expenditure carried forward to 2011 amounted to 38 % of the budget. This level of carry-over was excessive and at odds with the principle of annuality.
- governance: the Director of EUROJUST is accountable to the discharge authority for all of the duties detailed in the paragraph, The Directors responsibility. However the Court states that he is not de facto responsible for the majority of the daily management decisions, which are taken by the College of EUROJUST on the basis of the relevant provisions of the founding Regulation. There is scope to consider redefining the respective roles and responsibilities of the actors involved to effectively deal with this accountability overlap;
- recruitment: despite the fact that recruitments cannot be made from expired reserve lists, an official was recruited in 2010 using a reserve list which had expired in January 2009.

EUROJUSTs response:

- due to higher activities in 2010, automatic carry-overs increased compared to the previous year, mainly due to IT costs. If one makes abstraction of these elements, there was a reduction in carried forward as a whole on a like for like basis;
- on governance, the College needs to rectify this anomaly or a new regulation should redress this structural deficiency;
- on recruitment, although the documentation corresponding to the recruitment file was not complete, the Acting Administrative Director at the time confirmed having taken the decision for the extension of the reserve list. In order to ensure that such a situation does not arise in the future, EUROJUST will take measures to ensure that all the decisions concerning recruitments are adequately documented.

Lastly, the Court of Auditors report contains a summary of EUROJUSTs activities in 2010. This is focused on the following activities:

- coordination meetings on current cases;
- dealing with cases on fraud, drug trafficking, terrorism, human trafficking with a total of 1424 cases.

## 2010 discharge: European Union's Judicial Cooperation Unit (EUROJUST)

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The Committee on Budgetary Control adopted the report by Monica Luisa MACOVEI (EPP, RO) on discharge to be granted to the Administrative Director of Eurojust discharge in respect of the implementation of Eurojust's budget for the financial year 2010.

Noting that the Court of Auditors stated that it has obtained reasonable assurances that the annual accounts of Eurojust for the financial year 2010 are reliable and that the underlying transactions are legal and regular, Members approve the closure of Eurojusts accounts for the financial year 2010.

However, they make a number of recommendations that need 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:

- Carry-overs: Members ascertain that automatic carryovers of the commitment appropriations (excluding grants) increased from 16% in 2009 to 20% in 2010 with a total of EUR 6.1 million in 2010. They call on the Agency to inform the discharge authority of the steps taken to avoid carrying forward appropriations. They are also concerned, in particular, by the excessive carryovers, which amounted to 38% of the Title III (operational expenditure) total budget. Members regret the high level of operational expenditure carried forward to 2011 and call on the Agency to implement those measures without further delay;
- Procurement procedures: Members acknowledge the observations from the Court of Auditors that in one case the evaluation committee failed to apply the weightings published in the tender specifications. They therefore call on the Agency to prevent further similar mistakes and to ensure that the quality standards of procedure used in the tender are respected;
- Human Resources (HR): Members expresses concern about the fact that the Court of Auditors has once again observed shortcomings in the implementation of recruitment procedures. Accordingly, they call on the Agency to set up a comprehensive recruitment action plan to significantly reduce the vacancy rate and to inform the discharge authority about this. They state that recruitment cannot be made from expired reserve lists. They call on the Agency to monitor closely the validity of all reserve lists for recruitment and to respect recruitment rules;
- Responsibilities of the Administrative Director: Members recall that the Administrative Director of the Agency is accountable to the discharge authority for the implementation of the revenue and expenditure of the budget and is responsible for putting in place the organisational structure, the internal management and control systems and procedures relevant for drawing up final accounts that are free from material misstatement. They acknowledge, however, the Court of Auditors' observation that the Administrative Director is not de facto responsible for the majority of the daily management decisions, which are taken by the College of the Agency on the basis of the relevant provisions of its founding Decision. Members call on the Agency to address and review this anomaly as soon as possible;
- Annual Work Programme (AWP): Members consider that the Agencys internal process supporting the establishment of its AWP has a significant impact on the reliability of information that the Agency provides to its stakeholders and to the discharge authority. They urge the Agency, therefore, to ensure consistency in its planning, adequate procedures and guidelines, and to furnish sufficient

documentation supporting the AWP in order to provide information on all activities carried out and on the resources planned per activity. They urge the Agency to take action to ensure that the legal basis for executing its budget is not put in question and that its AWP is complete and contains all the information required;

- Internal Audit: Members acknowledge that 12 very important recommendations from the Internal Audit Service (IAS) are still open and urge the Agency to properly address the recommendations issued by the IAS.

## 2010 discharge: European Union's Judicial Cooperation Unit (EUROJUST)

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**PURPOSE:** to grant discharge to EUROJUST in respect of the implementation of the Agency's budget for the financial year 2010.

**NON-LEGISLATIVE ACT:** Decision 2012/594/EU of the European Parliament on discharge in respect of the implementation of the budget of EUROJUST for the financial year 2010.

**CONTENT:** with the present decision, and in accordance with Article 319 of the Treaty on the Functioning of the European Union, the European Parliament grants discharge to EUROJUST's Administrative Director for the implementation of its budget for the financial year 2010.

This decision is in line with the European Parliament's resolution adopted on 10 May 2012 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary of the opinion of 10/05/2012).

A parallel decision, 2012/595/EU, adopted on the same day, approves the closure of this Agency's accounts for the 2010 financial year.

## 2010 discharge: European Union's Judicial Cooperation Unit (EUROJUST)

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The European Parliament adopted a decision on the granting of discharge to the Administrative Director of Eurojust discharge in respect of the implementation of Eurojust's budget for the financial year 2010. This decision also approves the closure of the Agency's accounts.

Noting that the Court of Auditors stated that it has obtained reasonable assurances that the annual accounts of Eurojusts for the financial year 2010 are reliable and that the underlying transactions are legal and regular, Parliament adopted a resolution containing a series of recommendations that need 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.

These recommendations may be summarised as follows:

- Carry-overs: Parliament ascertains that automatic carryovers of the commitment appropriations (excluding grants) increased from 16% in 2009 to 20% in 2010 with a total of EUR 6.1 million in 2010. It calls on the Agency to inform the discharge authority of the steps taken to avoid carrying forward appropriations. It is also concerned, in particular, by the excessive carryovers, which amounted to 38% of the Title III (operational expenditure) total budget. Members regret the high level of operational expenditure carried forward to 2011 and call on the Agency to implement those measures without further delay;
- Procurement procedures: Members acknowledge the observations from the Court of Auditors that in one case the evaluation committee failed to apply the weightings published in the tender specifications. They therefore call on the Agency to prevent further similar mistakes and to ensure that the quality standards of procedure used in the tender are respected;
- Human Resources (HR): Parliament expresses concern about the fact that the Court of Auditors has once again observed shortcomings in the implementation of recruitment procedures. It notes in particular that the level of vacant posts (13 %) is still high, and calls on the Agency to set up a comprehensive recruitment action plan to significantly reduce the vacancy rate and to inform the discharge authority about this. Parliament calls for recruitment rules to be respected;
- Responsibilities of the Administrative Director: Parliament recalls that the Administrative Director of the Agency is accountable to the discharge authority for the implementation of the revenue and expenditure of the budget and is responsible for putting in place the organisational structure, the internal management and control systems and procedures relevant for drawing up final accounts that are free from material misstatement. It acknowledges, however, the Court of Auditors' observation that the Administrative Director is not de facto responsible for the majority of the daily management decisions, which are taken by the College of the Agency on the basis of the relevant provisions of its founding Decision. Members call on the Agency to address and review this anomaly as soon as possible;
- Annual Work Programme (AWP): Members consider that the Agency's internal process supporting the establishment of its AWP has a significant impact on the reliability of information that the Agency provides to its stakeholders and to the discharge authority. They urge the Agency, therefore, to ensure consistency in its planning, adequate procedures and guidelines, and to furnish sufficient documentation supporting the AWP in order to provide information on all activities carried out and on the resources planned per activity. They urge the Agency to take action to ensure that the legal basis for executing its budget is not put in question and that its AWP is complete and contains all the information required;
- Internal Audit: Parliament acknowledges that 12 very important recommendations from the Internal Audit Service (IAS) are still open and urge the Agency to properly address the recommendations issued by the IAS.