

# Procedure file

| Basic information   |                                |                     |
|---|--------------------------------|---------------------|
| DEC - Discharge procedure   | <a href="#">2015/2172(DEC)</a> | Procedure completed |
| 2014 discharge: European Union's Judicial Cooperation Unit (Eurojust) |                                |                     |
| Subject<br>8.70.03.04 2014 discharge                                  |                                |                     |

| Key players         |   |   |            |
|---------------------|---|---|------------|
| European Parliament | Committee responsible   | Rapporteur  | Appointed  |
|                     |  Budgetary Control                           |  <a href="#">VAUGHAN Derek</a>    | 19/08/2015 |
|                     |   | Shadow rapporteur   |            |
|                     |   |  <a href="#">DEUTSCH Tamás</a>    |            |
|                     |   |  <a href="#">VISTISEN Anders</a>  |            |
|                     |   |  <a href="#">ALI Nedzhmi</a>    |            |
|                     |   |  <a href="#">JÁVOR Benedek</a>  |            |
|                     |   |  <a href="#">VALLI Marco</a>    |            |
|                     |   |  <a href="#">KAPPEL Barbara</a> |            |
|                     | Committee for opinion   | Rapporteur for opinion  | Appointed  |
|                     |  Civil Liberties, Justice and Home Affairs |  <a href="#">MACOVEI Monica</a> | 19/11/2015 |
| European Commission | Commission DG<br><a href="#">Budget</a>   | Commissioner<br>GEORGIEVA Kristalina  |            |

| Key events |  |   |         |
|------------|--|---|---------|
| 22/07/2015 | Non-legislative basic document published   | <a href="#">COM(2015)0377</a>   | Summary |
| 05/10/2015 | Committee referral announced in Parliament |   |         |
| 04/04/2016 | Vote in committee                          |   |         |
| 07/04/2016 | Committee report tabled for plenary        | <a href="#">A8-0099/2016</a>  | Summary |
| 27/04/2016 | Debate in Parliament                       |  |         |
| 28/04/2016 | Results of vote in Parliament              |  |         |
|            |  |   |         |

|            |   |                              |         |
|------------|---|------------------------------|---------|
| 28/04/2016 | Decision by Parliament                  | <a href="#">T8-0187/2016</a> | Summary |
| 28/04/2016 | End of procedure in Parliament          |                              |         |
| 14/09/2016 | Final act published in Official Journal |                              |         |

### Technical information

|                            |                           |
|----------------------------|---------------------------|
| Procedure reference        | 2015/2172(DEC)            |
| Procedure type             | DEC - Discharge procedure |
| Stage reached in procedure | Procedure completed       |
| Committee dossier          | CONT/8/04182              |

### Documentation gateway

|   |             |  |            |      |         |
|---|-------------|--|------------|------|---------|
| Non-legislative basic document                      |             | <a href="#">COM(2015)0377</a>  | 23/07/2015 | EC   | Summary |
| Court of Auditors: opinion, report                  |             | <a href="#">N8-0148/2015</a><br><a href="#">OJ C 409 09.12.2015, p. 0315</a> | 08/09/2015 | CofA | Summary |
| Supplementary non-legislative basic document        |             | <a href="#">05584/2016</a>   | 27/01/2016 | CSL  | Summary |
| Committee draft report                              |             | <a href="#">PE569.765</a>  | 02/02/2016 | EP   |         |
| Committee opinion                                   | <b>LIBE</b> | <a href="#">PE575.092</a>  | 19/02/2016 | EP   |         |
| Amendments tabled in committee                      |             | <a href="#">PE576.967</a>  | 04/03/2016 | EP   |         |
| Committee report tabled for plenary, single reading |             | <a href="#">A8-0099/2016</a>   | 07/04/2016 | EP   | Summary |
| Text adopted by Parliament, single reading          |             | <a href="#">T8-0187/2016</a>   | 28/04/2016 | EP   | Summary |

### Final act

Budget 2016/1567  
[OJ L 246 14.09.2016, p. 0355](#) Summary

## 2014 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 2014, as part of the 2014 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 2014 as prepared on the basis of the information presented by the institutions, organisations and bodies of the EU, in accordance with Article 148 (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.

On this basis, the Financial Controller of the European Commission ensures the certification of the consolidated accounts as declared by the institutions, agencies and bodies of the European Union.

**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.

This document sets out how the Agencies spent and implemented their budget in 2014. Each agency is subject to its own discharge

procedure.

EUROJUST: in 2014, the tasks and budget of this agency were as follows:

- description of Eurojust's tasks: 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. Its objectives are to stimulate and improve coordination between the competent authorities of Member States, of investigations and prosecutions in the Member States;
- Eurojust's budget for the 2014 financial year: Eurojust's budget for 2014, 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 34 million;
- carried over : 0.

Payment appropriations:

- committed : EUR 39 million;
- paid : EUR 34 million;
- carried over : EUR 4 million.

Also see the [final accounts of EUROJUST](#).

## 2014 discharge: European Union's Judicial Cooperation Unit (Eurojust)

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**PURPOSE:** presentation of the EU Court of Auditors report on the annual accounts of EUROJUST for the financial year 2014, together with the Eurojusts 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 2014, and
- the legality and regularity of the transactions underlying those accounts.

**Opinion on the reliability of the accounts:** in the Courts opinion, Eurojusts annual accounts present fairly, in all material respects, its financial position as at 31 December 2014 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 Commissions accounting officer.

**Opinion on the legality and regularity of the transactions underlying the accounts:** in the Courts opinion, the transactions underlying the annual accounts for the year ended 31 December 2014 are legal and regular in all material respects.

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

The Courts observations:

- budgetary management: the Court stated that the financial impact of salary adjustments and of the increase in the correction coefficient of the previous and the current years were not included in the initial budget for the year 2014. The shortfall in salary budget of some EUR 1.8 million required temporary cut-backs on operational expenditure. The shortfall was partly balanced by an amended budget providing additional EUR 1.2 million to the agency. In addition, the level of committed appropriations carried over to 2015 was high.

Eurojusts replies:

- budgetary management: Eurojust agreed with the comment and will in future include in the budget the anticipated salary adjustments and increases of the correction coefficient, which are likely to be decided after the adoption of the budget.

Lastly, the Court of Auditors report contains a summary of the Eurojusts activities in 2014. This is focused on the following:

Budget: EUR 33.9 million.

Activities:

- organisation of coordination meetings concerning current cases;
- treatment of 1 804 cases concerning fraud, organised crime, drug trafficking, illegal immigration; trafficking in human beings; cybercrime; terrorism; crimes against the protection of financial interests.

## 2014 discharge: European Union's Judicial Cooperation Unit (Eurojust)

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Having examined the revenue and expenditure accounts for the financial year 2014 and the balance sheet at 31 December 2014 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 2014, 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 2014.

The Council welcomed the Court's opinion that, in all material respects, Eurojust's annual accounts present fairly its financial position as at 31 December 2014 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 2014 are legal and regular in all material respects. Nevertheless, the Council made the following observation:

- financial programming: the Council called on Eurojust to continue improving its financial programming, in particular, as regards salary adjustments, 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, in line with the budgetary principle of annuality.

## 2014 discharge: European Union's Judicial Cooperation Unit (Eurojust)

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The Committee on Budgetary Control adopted the report by Derek VAUGHAN (S&D, UK) on discharge in respect of the implementation of the budget of the European Union's Judicial Cooperation Unit (Eurojust) for the financial year 2014.

The parliamentary committee calls on the European Parliament to grant the Administrative Director of Eurojust discharge in respect of the implementation of Eurojusts budget for the financial year 2014.

Noting that the Court of Auditors issued a statement of assurance as to the reliability of the accounts and the legality and regularity of the underlying transactions for the financial year 2014, Members call on Parliament to approve the closure of Eurojusts 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](#):

- Eurojusts financial statements: Members noted the final budget of Eurojust for the financial year 2014 was EUR 33 667 239, representing an increase of 4.04 % compared to 2013. The entire budget of Eurojust derives from the Union budget.
- Budget and financial management: Members note that the budget monitoring efforts during the financial year of 2014 resulted in a budget implementation rate of 99.82 %, representing an increase of 0.21 % from 2013. They also note that Eurojust provides grants from its own budget to support the joint investigation teams (JIT). They note, furthermore, that only 32.8 % was paid by the end of the year mainly due to the budget implementation depending on beneficiaries and their submitted claims for reimbursement, putting the budget execution at risk. They call on Eurojust to report to the discharge authority on the measures taken to address this issue and to provide better guidance to its beneficiaries.

Members also made a series of observations regarding commitments and carryovers, the prevention of conflicts of interest, as well as on contract award, recruitment and internal audit and control procedures.

Members acknowledge Eurojust's statement that the ongoing issue identified by the Court in 2011 regarding the overlap of responsibilities between the administrative director and the college of Eurojust can only be resolved by the legislative authorities in the ongoing legislative proposal for a new Eurojust regulation. They believe that this proposal should be adopted in line with the proposed regulation to create a European Public Prosecutor. They urge the Council to proceed with the necessary reforms in these proposals.

They welcome the annual learning plan established in 2014 to cover the professional needs of staff, as well as the establishment of a competency framework with the purpose of reflecting the core and leadership needs of Eurojust.

Lastly, Members are of the opinion that further steps need to be taken both to tackle ethical issues relating to the political role of lobbies, their practices and their influence and to promote safeguards for integrity, in order to raise the level of transparency of lobbying activities. They propose that common rules governing the pursuit of lobbying activities within the Union institutions and agencies should be introduced.

## 2014 discharge: European Union's Judicial Cooperation Unit (Eurojust)

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The European Parliament decided to grant discharge to the Administrative Director of the budget of the European Union's Judicial Cooperation Unit (Eurojust) in respect of the implementation of Eurojusts budget for the financial year 2014. The vote on the decision on discharge covers the closure of the accounts (in accordance with Annex V, Article 5 (1)(a) to Parliaments Rules of Procedure.

Noting that the Court of Auditors has stated that it has obtained reasonable assurances that Eurojusts annual accounts for the financial year 2014 are reliable and that the underlying transactions are legal and regular, Parliament adopted by 509 votes to 113 with 13 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](#):

- Eurojusts financial statements: Parliament noted the final budget of Eurojust for the financial year 2014 was EUR 33 667 239, representing an increase of 4.04 % compared to 2013. The entire budget of Eurojust derives from the Union budget.
- Budget and financial management: Parliament noted that the budget monitoring efforts during the financial year of 2014 resulted in a budget implementation rate of 99.82 %, representing an increase of 0.21 % from 2013. It acknowledged Eurojust's statement that it has reduced the number of budget lines for its 2015 budget in order to reduce weaknesses in budget planning and implementation.

Parliament noted that Eurojust provides grants from its own budget to support the joint investigation teams (JIT). It noted, furthermore, that only 32.8 % was paid by the end of the year mainly due to the budget implementation depending on beneficiaries and their submitted claims for reimbursement, putting the budget execution at risk. It called on Eurojust to report to the discharge authority on the measures taken to address this issue and to provide better guidance to its beneficiaries.

Parliament also made a series of observations regarding commitments and carryovers, the prevention of conflicts of interest, as well as on contract award, recruitment and internal audit and control procedures.

It acknowledged Eurojust's statement that the ongoing issue identified by the Court in 2011 regarding the overlap of responsibilities between the administrative director and the college of Eurojust can only be resolved by the legislative authorities in the ongoing legislative proposal for a new Eurojust regulation. It believed that this proposal should be adopted in line with the proposed regulation to create a European Public Prosecutor. It urged the Council to proceed with the necessary reforms in these proposals.

Parliament welcomed the annual learning plan established in 2014 to cover the professional needs of staff, as well as the establishment of a competency framework with the purpose of reflecting the core and leadership needs of Eurojust.

Lastly, Parliament is of the opinion that further steps need to be taken both to tackle ethical issues relating to the political role of lobbies, their practices and their influence and to promote safeguards for integrity, in order to raise the level of transparency of lobbying activities. It proposed that common rules governing the pursuit of lobbying activities within the Union institutions and agencies should be introduced.

## 2014 discharge: European Union's Judicial Cooperation Unit (Eurojust)

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**PURPOSE:** to grant discharge to EUROJUST in respect of the Agency's budget for the financial year 2014.

**NON LEGISLATIVE ACT:** Decision (EU) 2016/1567 of the European Parliament on discharge in respect of the implementation of the budget of Eurojust for the financial year 2014.

**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 2014.

This decision is in line with the European Parliament's resolution adopted on 28 April 2016 and comprises a series of observations that form an integral part of the discharge decision (please refer to the summary of the opinion of 28 April 2016).

Amongst Parliament's main observations in the resolution accompanying the discharge decision, it noted with concern from the Court's report that the financial impact of salary adjustments and of the increase in the correction coefficient were not included in the initial budget for the financial year 2014. It regretted that the shortfall in the salary budget of approximately EUR 1.8 million required temporary reductions in operational expenditure and substantial transfers from administrative and operating budget lines at year-end. Although this shortfall was partly balanced by an amending budget, Parliament called on Eurojust to remedy this issue.

Parliament brought attention to the ethical issues relating to the political role of lobbies, their practices and their influence. It proposed that common rules governing the pursuit of lobbying activities within the Union institutions and agencies should be introduced.