












Procedure file

| Basic information | | |
|--|--------------------------------|---------------------|
| DEC - Discharge procedure | 2018/2186(DEC) | Procedure completed |
| 2017 discharge: Eurojust, European Union's Judicial Cooperation Unit | | |
| Subject 8.70.03.02 2017 discharge | | |

| Key players | | | |
|---------------------|---|---|------------|
| European Parliament | Committee responsible | Rapporteur | Appointed |
| |  Budgetary Control |  SARVAMAA Petri | 26/07/2018 |
| | | Shadow rapporteur | |
| | |  KADENBACH Karin | |
| | |  MACOVEI Monica | |
| | |  ALI Nedzhmi | |
| | |  STAES Bart | |
| | |  KAPPEL Barbara | |
| | Committee for opinion | Rapporteur for opinion | Appointed |
| |  Civil Liberties, Justice and Home Affairs |  FRANZ Romeo | 18/10/2018 |
| European Commission | Commission DG Budget | Commissioner OETTINGER Günther | |

| Key events | | | |
|------------|--|-------------------------------|---------|
| 28/06/2018 | Non-legislative basic document published | COM(2018)0521 | Summary |
| 11/09/2018 | Committee referral announced in Parliament | | |
| 20/02/2019 | Vote in committee | | |
| 04/03/2019 | Committee report tabled for plenary | A8-0155/2019 | Summary |
| | | | |

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|------------|---|--|---------|
| 26/03/2019 | Results of vote in Parliament |  | |
| 26/03/2019 | Debate in Parliament |  | |
| 26/03/2019 | Decision by Parliament | T8-0282/2019 | Summary |
| 26/03/2019 | End of procedure in Parliament | | |
| 27/09/2019 | Final act published in Official Journal | | |

Technical information

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|----------------------------|---------------------------|
| Procedure reference | 2018/2186(DEC) |
| Procedure type | DEC - Discharge procedure |
| Other legal basis | Rules of Procedure EP 159 |
| Stage reached in procedure | Procedure completed |
| Committee dossier | CONT/8/14289 |

Documentation gateway

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|---|-------------|--|------------|------|---------|
| Non-legislative basic document | | COM(2018)0521 | 28/06/2018 | EC | Summary |
| Court of Auditors: opinion, report | | N8-0012/2019 OJ C 434 30.11.2018, p. 0001 | 18/09/2018 | CofA | Summary |
| Committee draft report | | PE626.810 | 10/12/2018 | EP | |
| Committee opinion | LIBE | PE630.581 | 17/01/2019 | EP | |
| Supplementary non-legislative basic document | | 05825/2019 | 31/01/2019 | CSL | Summary |
| Amendments tabled in committee | | PE634.516 | 31/01/2019 | EP | |
| Committee report tabled for plenary, single reading | | A8-0155/2019 | 04/03/2019 | EP | Summary |
| Text adopted by Parliament, single reading | | T8-0282/2019 | 26/03/2019 | EP | Summary |

Final act

Budget 2019/1518
[OJ L 249 27.09.2019, p. 0289](#)

2017 discharge: Eurojust, European Union's Judicial Cooperation Unit

PURPOSE: presentation by the Commission of the consolidated annual accounts of the European Union for the financial year 2017, as part of the 2017 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 2017 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 cash flows of the EU institutions and bodies with a view to granting discharge.

Discharge procedure: the final step of a budget lifecycle is the discharge. It is the decision by which the European Parliament releases the

Commission from its responsibility for management of a given budget by marking the end of that budget's existence. It is granted by the European Parliament on the recommendation of the Council.

The decision is based in particular on the European Court of Auditors reports, in particular its annual report, in which the Court provides a Statement of Assurance (DAS) on the legality and regularity of transactions (payments and commitments).

The procedure results in the granting, postponement or refusal of 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.

All EU institutions and other agencies, bodies and joint undertakings are subject to their own discharge procedures.

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.

In 2017, Eurojust moved to its permanent new premises which resulted in additional costs.

As regards Eurojusts accounts, these are presented in detail in the document on the consolidated annual accounts of the European Union for 2017:

Commitment appropriations:

- available: EUR 50 million;
- made: EUR 49 million.

Payment appropriations:

- available: EUR 58 million;
- made: EUR 49 million.

For further details on expenditure, please refer to the [final accounts of Eurojust](#).

2017 discharge: Eurojust, European Union's Judicial Cooperation Unit

Having examined the revenue and expenditure accounts for the financial year 2017 and the balance sheet at 31 December 2017 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 2017, 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 2017.

The Council welcomed the Court's opinion that Eurojust's annual accounts present fairly its financial position as at 31 December 2017 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 2017 are legal and regular in all material respects.

Nevertheless, the following observation was made relating to Eurojust improving the transparency and publicity of its vacancy notices, while avoiding unjustified costs.

2017 discharge: Eurojust, European Union's Judicial Cooperation Unit

The Committee on Budgetary Control adopted the report by Petri SARVAMAA (EPP, FI) on discharge in respect of the implementation of the budget of the European Union's Judicial Cooperation Unit (Eurojust) for the financial year 2017.

The committee called on the European Parliament to grant the Administrative Director of Eurojust discharge in respect of the implementation of Eurojusts budget for the financial year 2017.

Noting that the Court of Auditors stated that it had obtained reasonable assurance that the annual accounts of Eurojust for the financial year 2017 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](#):

Eurojusts financial statement

Eurojusts final budget for the financial year 2017 was EUR 48 689 237, representing an increase of 11.83 % compared to 2016. The budget increase relates mainly to transition of Eurojust to its new premises.

Budget and financial management

The budget monitoring efforts during the financial year 2017 resulted in a budget implementation rate of 99.97 %, representing a slight increase of 0.08 % compared to 2016 and including EUR 11 130 000 that was ring-fenced for the new building. Payment appropriations execution rate was 83.95 %, representing an increase of 3.53 % compared to 2016.

Members welcomed the lack of remarks of the Court regarding the execution of the 2017 budget of Eurojust.

As for the cancellations of carry-overs from 2016 to 2017, these amount to EUR 234 228, representing 2.96 % of the total amount carried over, a decrease of 2.64 % compared to 2016.

Members also made a series of observations regarding performance, staff policy and internal controls.

In particular, they noted that:

- Eurojust contributed to counter-terrorism projects of the European Union Agency for Law Enforcement Cooperation (Europol) and other justice and home affairs partners and furthermore participated in two joint tender procedures with Europol;
- Eurojust intends to develop a procurement strategy aimed at further reaping the benefits of inter-agency and inter-institutional joint procurement procedures;
- on 31 December 2017 the establishment plan was 97.2 % executed, with 202 temporary agents, appointed out of 208 temporary agents authorised under the Union budget;
- a mechanism was set up to ensure that any violation of fundamental rights be detected and reported;
- Eurojust successfully completed the move to its new premises in June 2017 with no loss of operational capacity and that all necessary financial, security, legal and other practical arrangements were made in a timely manner. Regarding the investments in the new premises planned for 2017, EUR 11 130 000 were committed and EUR 8 790 000 (79 %) had been paid by 31 December 2017.

2017 discharge: Eurojust, European Union's Judicial Cooperation Unit

The European Parliament decided to grant discharge to the Administrative Director of the Eurojust for the financial year 2017 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 Agency's annual accounts for the financial year 2017 are reliable and that the underlying transactions are legal and regular, Parliament adopted by 507 votes to 105 with 21 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 [draft resolution on performance, financial management and control of EU agencies](#):

Eurojust's financial statement

Eurojust's final budget for the financial year 2017 was EUR 48 689 237, representing an increase of 11.83 % compared to 2016. The budget increase relates mainly to transition of Eurojust to its new premises.

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The budget monitoring efforts during the financial year 2017 resulted in a budget implementation rate of 99.97 %, representing a slight increase of 0.08 % compared to 2016 and including EUR 11 130 000 that was ring-fenced for the new building. Payment appropriations execution rate was 83.95 %, representing an increase of 3.53 % compared to 2016.

As for the cancellations of carry-overs from 2016 to 2017, these amount to EUR 234 228, representing 2.96 % of the total amount carried over, a decrease of 2.64 % compared to 2016.

Members also made a series of observations regarding performance, staff policy and internal controls.

In particular, they noted that:

- Eurojust implemented an in-depth reorganisation of its administration, with more resources being devoted to reinforcing support to operational work, which has created synergies and efficiency gains;
- Eurojust contributed to counter-terrorism projects of the European Union Agency for Law Enforcement Cooperation (Europol) and other justice and home affairs partners and furthermore participated in two joint tender procedures with Europol;
- Eurojust intends to develop a procurement strategy aimed at further reaping the benefits of inter-agency and inter-institutional joint procurement procedures;
- on 31 December 2017 the establishment plan was 97.2 % executed, with 202 temporary agents, appointed out of 208 temporary agents authorised under the Union budget;
- a mechanism was set up to ensure that any violation of fundamental rights be detected and reported;
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