



TEXTS ADOPTED

P8_TA(2015)0158

Discharge 2013: The European Union's Judicial Cooperation Unit (Eurojust)

1. European Parliament decision of 29 April 2015 on discharge in respect of the implementation of the budget of Eurojust for the financial year 2013 (2014/2103(DEC))

The European Parliament,

- having regard to the final annual accounts of Eurojust for the financial year 2013,
- having regard to the Court of Auditors' report on the annual accounts of Eurojust for the financial year 2013, together with Eurojust's replies¹,
- having regard to the statement of assurance² as to the reliability of the accounts and the legality and regularity of the underlying transactions provided by the Court of Auditors for the financial year 2013, pursuant to Article 287 of the Treaty on the Functioning of the European Union,
- having regard to the Council's recommendation of 17 February 2015 on discharge to be given to Eurojust in respect of the implementation of the budget for the financial year 2013 (05304/2015 – C8-0054/2015),
- having regard to Article 319 of the Treaty on the Functioning of the European Union,
- having regard to Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities³,
- having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002⁴, and in particular Article 208 thereof,
- having regard to Council Decision 2002/187/JHA of 28 February 2002 setting up Eurojust

¹ OJ C 442, 10.12.2014, p. 282.

² OJ C 442, 10.12.2014, p. 282.

³ OJ L 248, 16.9.2002, p. 1.

⁴ OJ L 298, 26.10.2012, p. 1.

with a view to reinforcing the fight against serious crime¹, and in particular Article 36 thereof,

- having regard to Commission Regulation (EC, Euratom) No 2343/2002 of 19 November 2002 on the framework Financial Regulation for the bodies referred to in Article 185 of Council Regulation (EC, Euratom) No 1605/2002 on the Financial Regulation applicable to the general budget of the European Communities²,
 - having regard to Commission Delegated Regulation (EU) No 1271/2013 of 30 September 2013 on the framework financial regulation for the bodies referred to in Article 208 of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council³, and in particular Article 108 thereof,
 - having regard to Rule 94 of and Annex V to its Rules of Procedure,
 - having regard to the report of the Committee on Budgetary Control and the opinion of the Committee on Civil Liberties, Justice and Home Affairs (A8-0091/2015),
1. Grants the Administrative Director of Eurojust discharge in respect of the implementation of Eurojust's budget for the financial year 2013;
 2. Sets out its observations in the resolution below;
 3. Instructs its President to forward this decision, and the resolution forming an integral part of it, to the Administrative Director of Eurojust, the Council, the Commission and the Court of Auditors, and to arrange for their publication in the *Official Journal of the European Union* (L series).

¹ OJ L 63, 6.3.2002, p. 1.

² OJ L 357, 31.12.2002, p. 72.

³ OJ L 328, 7.12.2013, p. 42.

2. European Parliament decision of 29 April 2015 on the closure of the accounts of Eurojust for the financial year 2013 (2014/2103(DEC))

The European Parliament,

- having regard to the final annual accounts of Eurojust for the financial year 2013,
- having regard to the Court of Auditors' report on the annual accounts of Eurojust for the financial year 2013, together with Eurojust's replies¹,
- having regard to the statement of assurance² as to the reliability of the accounts and the legality and regularity of the underlying transactions provided by the Court of Auditors for the financial year 2013, pursuant to Article 287 of the Treaty on the Functioning of the European Union,
- having regard to the Council's recommendation of 17 February 2015 on discharge to be given to Eurojust in respect of the implementation of the budget for the financial year 2013 (05304/2015 – C8-0054/2015),
- having regard to Article 319 of the Treaty on the Functioning of the European Union,
- having regard to Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities³,
- having regard to Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union and repealing Council Regulation (EC, Euratom) No 1605/2002⁴, and in particular Article 208 thereof,
- having regard to Council Decision 2002/187/JHA of 28 February 2002 setting up Eurojust with a view to reinforcing the fight against serious crime⁵, and in particular Article 36 thereof,
- having regard to Commission Regulation (EC, Euratom) No 2343/2002 of 19 November 2002 on the framework Financial Regulation for the bodies referred to in Article 185 of Council Regulation (EC, Euratom) No 1605/2002 on the Financial Regulation applicable to the general budget of the European Communities⁶,
- having regard to Commission Delegated Regulation (EU) No 1271/2013 of 30 September 2013 on the framework financial regulation for the bodies referred to in Article 208 of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council⁷, and in particular Article 108 thereof,

¹ OJ C 442, 10.12.2014, p. 282.

² OJ C 442, 10.12.2014, p. 282.

³ OJ L 248, 16.9.2002, p. 1.

⁴ OJ L 298, 26.10.2012, p. 1.

⁵ OJ L 63, 6.3.2002, p. 1.

⁶ OJ L 357, 31.12.2002, p. 72.

⁷ OJ L 328, 7.12.2013, p. 42.

- having regard to Rule 94 of and Annex V to its Rules of Procedure,
 - having regard to the report of the Committee on Budgetary Control and the opinion of the Committee on Civil Liberties, Justice and Home Affairs (A8-0091/2015),
1. Notes that the final annual accounts of Eurojust are as annexed to the Court of Auditors' report;
 2. Approves the closure of the accounts of Eurojust for the financial year 2013;
 3. Instructs its President to forward this decision to the Administrative Director of Eurojust, the Council, the Commission and the Court of Auditors, and to arrange for its publication in the *Official Journal of the European Union* (L series).

3. European Parliament resolution of 29 April 2015 with observations forming an integral part of the decision on discharge in respect of the implementation of the budget of Eurojust for the financial year 2013 (2014/2103(DEC))

The European Parliament,

- having regard to its decision on discharge in respect of the implementation of the budget of Eurojust for the financial year 2013,
 - having regard to Rule 94 of and Annex V to its Rules of Procedure,
 - having regard to the report of the Committee on Budgetary Control and the opinion of the Committee on Civil Liberties, Justice and Home Affairs (A8-0091/2015),
- A. whereas, according to its financial statements, the final budget of Eurojust for the financial year 2013 was EUR 33 828 256;
- B. whereas the Union's contribution for the financial year 2013 to the Eurojust budget amounted to EUR 32 358 660, representing a decrease of 1,85 % compared to 2012;
- C. whereas the Court of Auditors, in its report on the annual accounts of Eurojust for the financial year 2013 (“the Court’s report”), has stated that it has obtained reasonable assurances that Eurojust's annual accounts are reliable and that the underlying transactions are legal and regular;
- D. whereas Eurojust was set up with a view to stepping up the fight against serious organised crime and with the objective of improving the coordination of cross-border investigations and prosecutions between Member States, and also between Member States and third countries;

Follow-up of 2012 discharge

1. Notes from the Court’s report that regarding the two comments made in the Court's 2011 report and marked as “Ongoing” or “Outstanding” in the Court's 2012 report, corrective actions were taken and one comment is now marked in the Court's 2013 report as "Completed" and the other one as "Ongoing"; notes, furthermore, that regarding the two comments made in the Court's 2012 report, corrective actions were also taken and one comment is now marked as "Completed" and the other one as "Not Applicable";
2. Acknowledges from Eurojust that it has introduced a number of measures to reduce the automatic carry-overs of commitment appropriations, including a new forecasting report and mandatory “Expenditure Lifecycle” training for all actors involved in the budget implementation;

Budget and financial management

3. Notes from the Court's report that the level of committed appropriations for the different titles varied between 99 % and 98 % of total appropriations, indicating that legal commitments were made in a timely manner;
4. Takes note of the Court' observations pointing to necessary improvements in budget

planning and implementation; points out, at the same time, that the timing of the submission of claims for the reimbursement of joint investigation team costs from Eurojust grants is in the majority of cases directly dependent on the fact that investigative work cannot always be planned in advance and can often continue until the end of the year;

5. Notes, however, in this connection, the reasons identified by the Court and the efforts already made by Eurojust in this respect, in that it has already acted on the Court's guidance and reduced the number of budget lines used in financial year 2014 by 26,4%;
6. Considers, in general, that Eurojust should pay greater attention to the principle of sound financial management in respect of the budgetary principle of annuality, i.e., to using appropriations economically, efficiently and effectively in carrying out its remit;

Commitments and carry-overs

7. Notes with concern that the level of committed appropriations carried over was high for Title III (Operational expenditure) at EUR 2 341 825 or 32 %; acknowledges that this high level is mainly explained by the handover of internal software management to a new service provider at the year-end;

Transfers

8. Expresses its serious concerns that in 2013 Eurojust made 49 budget transfers, affecting 101 budget lines, proving severe weaknesses in budget planning and implementation and poor management; encourages Eurojust to fulfil its goal to reduce the number of budget lines and to inform the discharge authority on progress in this regard;

Procurement and recruitment procedures

9. Acknowledges from Eurojust that its recruitment procedures were changed following the Court's recommendations; notes that the procedures now ensure that the questions for tests and interviews are prepared before the examination of the applications by the Selection Board and that the weight values between written tests and interviews are defined before the screening of candidates;

Prevention and management of conflicts of interests and transparency

10. Takes note of Eurojust firm intention to review its arrangements for the prevention and management of conflicts of interests on the basis of the Commission's Guidelines on the Prevention and Management of Conflict of Interest in EU Decentralised Agencies;
11. Regrets, however, that the reviewing process was not finalised and doubts of the commitment of Eurojust to implement a strong policy for the prevention and management of conflicts of interests; considers that the failure to adopt an anti-conflict of interests policy prevents any concrete results in this matter;
12. Calls on Eurojust to urgently adopt its revised arrangements for the prevention and management of conflicts of interests, to inform the discharge authority and to make public concrete results by the end of October 2015;

13. Acknowledges from Eurojust that the CVs of the members of its Management Board and its Administrative Director are publicly available on its website; notes that the approval of the templates for the declarations of interests by the Management Board is pending and calls for their adoption by the end of July 2015; calls on Eurojust to inform the discharge authority on the progress made in this regard as soon as possible and urges it to publish the declarations of interests of its staff and experts by the end of October 2015;
14. Concludes with regret that Eurojust failed to undertake any relevant steps for the prevention and management of conflicts of interests and to ensure transparency;

Internal audit

15. Takes note that in 2013 the Commission's Internal Audit Service (IAS) conducted an audit in Eurojust to provide re-assurance that its control systems are adequate to manage material risks;
16. Is concerned that in the course of that risk analysis, the IAS identified certain processes of high inherent risk which could not be considered as auditable within the audit plan as controls assessed were absent or insufficient; notes that Eurojust submitted an action plan to address those weaknesses, which is considered appropriate and will be followed-up by the IAS during its next in-depth risk assessment;
17. Acknowledges that in 2013 the IAS also performed a desk review to follow-up on the implementation of its earlier recommendations; notes that from the two recommendations rated as "Very Important", the implementation of one of them was delayed in respect to the original plan, while the other one was considered as closed, and that at year-end no critical recommendations were open;

Other comments

18. Notes that in 2011 the Court identified an issue regarding the overlap of responsibilities between the Administrative Director and the College of Eurojust; notes that this issue is still opened, as no corrective measures were taken by the College to reconsider the definition of the respective roles and responsibilities in order to avoid this overlap; calls on Eurojust to inform the discharge authority on the resolution of this issue as a matter of urgency;

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19. Refers, for other observations of a cross-cutting nature accompanying its decision on discharge, to its resolution of 29 April 2015¹ on the performance, financial management and control of the agencies.

¹ Texts adopted of that date, P8_TA(2015)0130.