

REPORT**on the financial statements of Eurojust for the financial year 2002, together with Eurojust's replies**

(2003/C 319/07)

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THE COURT'S OPINION

1. This report is addressed to the European Parliament and to the Council in accordance with Article 36 of Council Decision 2002/187/JHI ⁽¹⁾.

2. The Court has examined the financial statements of Eurojust for its first financial year, which ended on 31 December 2002. In accordance with Article 36 of Council Decision 2002/187/JHI of 28 February 2002, the budget was implemented on the responsibility of Eurojust's Administrative Director. This responsibility includes the drawing-up and presentation of the financial statements ⁽²⁾, in accordance with the internal financial provisions set out in Article 37 of the Council Decision. The Court of Auditors is required pursuant to Article 248 of the Treaty establishing the European Community to audit those accounts.

3. The Court performed its audit in accordance with its auditing standards and policies. These have been adapted from generally accepted international auditing standards to reflect the specific characteristics of the Community context. The Court examined the accounting records and applied such other audit procedures as it deemed necessary in the circumstances. By means

of this audit the Court obtained a reasonable basis for the opinion expressed below.

4. This examination has enabled the Court to obtain reasonable assurance that the annual accounts for the financial year ended 31 December 2002 are reliable and that the underlying transactions, taken as a whole, are legal and regular.

5. Eurojust, which became operational at the end of 2002, was set up pursuant to Council Decision 2002/187/JHI in order to step up the fight against serious organised crime. Its objective is to improve the coordination of investigations and prosecutions covering the territory of more than one Member State of the Union, as well as that of non-member countries. Eurojust is financed from the general budget of the European Union, except as regards the salaries and emoluments of the national members and their assistants, which are borne by their Member State of origin.

6. *Table 1* shows the implementation of the appropriations for the financial year 2002. The revenue and expenditure account and balance sheet published by Eurojust for the financial year 2002 are presented in summary form in *Tables 2 and 3*.

This report was adopted by the Court of Auditors in Luxembourg at its meeting of 15 and 16 October 2003.

For the Court of Auditors
Juan Manuel FABRA VALLÉS
President

⁽¹⁾ Decision of 28 February 2002 setting up Eurojust (OJ L 63, 6.3.2002, p. 1).

⁽²⁾ As required pursuant to Article 36(1), the final accounts for all the revenue and expenditure for the financial year 2002 were drawn up on 9 September 2003 and forwarded to the Parliament, the Commission and the Court of Auditors. The Court received them on 10 September 2003. A summarised version of these financial statements is published in the tables annexed to this report.

Table 1

Eurojust — Implementation of the budget for the financial year 2002

(EUR million)

Revenue			Expenditure					
Origin of revenue	Revenue entered in the final budget for the financial year	Revenue received	Allocation of expenditure	Appropriations in the final budget				
				entered	committed	paid	carried over	cancelled
Community subsidies	2,8	1,5	Title I Staff	0,4	0,2	0,2	0,0	0,2
Other subsidies	—	—	Title II Administration	1,8	1,1	0,8	0,3	0,7
Other revenue	—	—	Title III Operational activities	0,6	0,3	0,2	0,1	0,3
Total	2,8	1,5	Total	2,8	1,6	1,2	0,4	1,2

Source: Data compiled by Eurojust. These tables summarise the data supplied by Eurojust in its own financial statements.

Table 2

Eurojust — Revenue and expenditure account for the financial year 2002

(EUR 1 000)

	2002
Revenue	
Commission subsidies	1 478
Total revenue (a)	1 478
Expenditure	
<i>Staff — Title I of the budget</i>	
Payments	205
Appropriations carried over	42
<i>Administration — Title II of the budget</i>	
Payments	793
Appropriations carried over	268
<i>Operational activities — Title III of the budget</i>	
Payments	213
Appropriations carried over	37
Total expenditure (b)	1 558
Outturn for the financial year (c = a – b) ⁽¹⁾	- 80

⁽¹⁾ Calculated as specified in Article 15 of Council Regulation (EC, Euratom) No 1150/2000 of 22 May 2000 (OJ L 130, 31.5.2000, p. 8).

Source: Data compiled by Eurojust. These tables summarise the data supplied by Eurojust in its own financial statements.

Table 3

Eurojust — Balance sheet at 31 December 2002

(EUR 1 000)

Assets	2002	Liabilities	2002
Fixed assets		Fixed capital	
Intangible assets	7	Own capital	567
Equipment and furniture	229	Balance for the financial year	- 80
Computer equipment	477		
Depreciation	- 147		
<i>Subtotal</i>	566	<i>Subtotal</i>	487
Stock		Current liabilities	
Office supplies	1	Automatic carryover of appropriations	347
		Sundry accounts payable	0
<i>Subtotal</i>	1	<i>Subtotal</i>	347
Current receivables		Suspense accounts	
VAT to be recovered	154	Deferred revenue	28
Recovery orders	28	Payments in progress	130
Sundry accounts receivable	2		
<i>Subtotal</i>	184	<i>Subtotal</i>	158
Cash accounts			
Bank accounts	241		
Cash	0		
<i>Subtotal</i>	241		
Total	992	Total	992

Source: Eurojust data. These tables summarise the data supplied by Eurojust in its own financial statements.

EUROJUST'S REPLIES

Eurojust welcomes the Court's concluding statement that the examination of Eurojust's accounts for the budget year 2002 confirms that the annual accounts are reliable and that the underlying transactions, taken as a whole, are legal and regular.
