

(Acts adopted pursuant to Title VI of the Treaty on European Union)

COUNCIL DECISION 2003/659/JHA

of 18 June 2003

amending Decision 2002/187/JHA setting up Eurojust with a view to reinforcing the fight against serious crime

THE COUNCIL OF THE EUROPEAN UNION,

HAS DECIDED AS FOLLOWS:

Having regard to the Treaty on European Union, and in particular Articles 31 and 34(2)(c) thereof,

Having regard to the initiative from the Commission ⁽¹⁾,

Having regard to the opinion of the European Parliament ⁽²⁾,

Having regard to the opinion of the Court of Auditors ⁽³⁾,

Whereas:

- (1) Eurojust is a body established under the Treaty on European Union which actually receives a subsidy charged to the general budget of the European Union. Consequently, Eurojust expenditure financed by the general budget is managed in accordance with the Community rules and procedures applicable to the general budget of the European Union in conformity with Article 41(4) of the Treaty on European Union.
- (2) Under these conditions, certain provisions of Council Decision 2002/187/JHA of 28 February 2002 setting up Eurojust with a view to reinforcing the fight against serious crime ⁽⁴⁾ should be brought into line with Council Regulation (EC, Euratom) No 1605/2002 of 25 June 2002 on the Financial Regulation applicable to the general budget of the European Communities (hereinafter referred to as 'the general Financial Regulation') ⁽⁵⁾.
- (3) Decision 2002/187/JHA should therefore be amended,

⁽¹⁾ OJ C 331 E, 31.12.2002, p. 67.

⁽²⁾ Opinion delivered on 27 March 2003 (not yet published in the Official Journal).

⁽³⁾ OJ C 285, 21.11.2002, p. 4.

⁽⁴⁾ OJ L 63, 6.3.2002, p. 1.

⁽⁵⁾ OJ L 248, 16.9.2002, p. 1 with Corrigendum in OJ L 25, 30.1.2003, p. 43.

Article 1

Decision 2002/187/JHA is hereby amended as follows:

1. Articles 35, 36 and 37 shall be replaced by the following:

'Article 35

Drawing up of the budget

1. Each year the College, on the basis of a draft drawn up by the Administrative Director, shall produce an estimate of revenue and expenditure for Eurojust for the following financial year. This estimate, which shall include a draft establishment plan, shall be forwarded by the College to the Commission by 31 March at the latest.
2. On the basis of the estimate, the Commission shall propose in the preliminary draft general budget of the European Union the amount of the annual subsidy as well as the posts of a permanent or temporary nature and submit this proposal to the budgetary authority in accordance with Article 272 of the Treaty.
3. The budgetary authority shall authorise the appropriations for the subsidy to Eurojust and determine the posts of a permanent or temporary nature within the framework of the Staff Regulations of officials and other Servants of the European Communities.
4. Before the beginning of the financial year, the College of Eurojust shall adopt the budget, including the establishment plan referred to in Article 34(1), third sentence, on the basis of the annual subsidy and posts authorised by the budgetary authority in accordance with paragraph 3 of this Article, adjusting it to the various contributions granted to Eurojust and the funds from other sources.

Article 36

Implementation of the budget and discharge

1. The Administrative Director shall, as authorising officer, implement the Eurojust budget. He shall report to the College on the implementation of the budget.

2. By 1 March at the latest following each financial year, the accounting officer of Eurojust shall communicate the provisional accounts to the Commission's accounting officer together with a report on the budgetary and financial management for that financial year. The Commission's accounting officer shall consolidate the provisional accounts of the institutions and decentralised bodies in accordance with Article 128 of the general Financial Regulation.

3. By 31 March at the latest following each financial year, the Commission's accounting officer shall forward Eurojust's provisional accounts to the Court of Auditors, together with a report on the budgetary and financial management for that financial year. The report on the budgetary and financial management for the financial year shall also be forwarded to the European Parliament and the Council.

4. On receipt of the Court of Auditors' observations on Eurojust's provisional accounts, pursuant to Article 129 of the general Financial Regulation, the Administrative Director shall draw up Eurojust's final accounts under his own responsibility and submit them to the College of Eurojust for an opinion.

5. The College of Eurojust shall deliver an opinion on Eurojust's final accounts.

6. The Administrative Director shall, by 1 July at the latest following each financial year, forward the final accounts to the European Parliament, the Council, the Commission and the Court of Auditors, together with the College of Eurojust's opinion.

7. The final accounts shall be published.

8. The Administrative Director shall send the Court of Auditors a reply to its observations by 30 September at the latest. He shall also send this reply to the College of Eurojust.

9. The Administrative Director, acting under the authority of the College of Eurojust and its President, shall submit to the European Parliament at the latter's request any information required for the smooth application of the discharge procedure for the financial year in question, as laid down in Article 146(3) of the general Financial Regulation.

10. The European Parliament, on a recommendation from the Council acting by a qualified majority, shall, before 30 April of year N + 2, give a discharge to the Administrative Director in respect of the implementation of the budget for year N.

Article 37

Financial regulation applicable to the budget

1. The financial rules applicable to Eurojust's budget shall be adopted unanimously by the College after the Commission has been consulted. They may not depart from 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 Communities (*) unless specifically required for Eurojust's operation and with the Commission's prior consent.

(*) OJ L 357, 31.12.2002, p. 72 with Corrigendum in OJ L 2, 7.1.2003, p. 39.'

2. Article 38(1) shall be replaced by the following:

'1. The responsibility for putting in place internal control systems and procedures suitable for carrying out his tasks shall lie with the authorising officer.'

Article 2

This Decision shall enter into force on the first day of the month following that of its publication in the *Official Journal of the European Union*.

Done at Luxembourg, 18 June 2003.

For the Council

The President

G. DRYS