



FINAL ACCOUNTS OF EUROJUST

REPORT ON BUDGETARY AND FINANCIAL MANAGEMENT

01.01.2005 – 31.12.2005

Adopted by Ernst Merz, Administrative Director of Eurojust, on 29 June 2006

1427



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INTRODUCTION

LEGAL BASIS

In accordance with Article 36 (2) of Council Decision 2003/659/JHA of 18 June 2003 (hereinafter referred to as the “Eurojust Decision”) and Article 76 of Commission Regulation 2343/2002 of 23 December 2002 (hereinafter known as the framework Financial Regulation), the following provisional accounts together with a report on budgetary and financial management have been drawn up.

BACKGROUND INFORMATION

This report and these financial statements have been drawn up for Eurojust, a European Union body established by the Council Decision 2002/187/JHA of 28 February 2002, amended by Council Decision 2003/659/JHA of 18 June 2003.

Eurojust’s principal activity is to enhance the effectiveness of the competent authorities within the Member States when they are dealing with the investigation and prosecution of serious cross-border and organized crime. The seat of Eurojust is in The Hague.¹

Eurojust’s expenditures are financed by an annual subsidy from the general budget of the European Communities.

Eurojust is composed of one national member seconded by each member state in accordance with its legal system, being a prosecutor, judge or police officer of equivalent competence. The collective name for these national members is the College. The President of the College is Mr. Michael Kennedy, National Member for the United Kingdom.

The College shall be assisted by an administration, headed by the Administrative Director, Mr. Ernst Merz. In accordance with Article 36 of the Eurojust decision, the Administrative Director is the authorizing officer for the Eurojust budget and in accordance with Article 28(6) of the Eurojust Decision and Art 25 (4) of the Rules of Procedure of Eurojust, the Administrative Director shall exercise over the staff the powers devolved to the Appointing Authority (AIPN).

In accordance with Article 43 (1) of the framework Financial Regulation, the College appointed Andrea Toth as the accountant for Eurojust on 30 June 2005 following a recruitment procedure.

¹ OJ L 29 of 03.02.2004, p.15 (2004/97/EC, Euratom)



PART I:

ECONOMIC RESULT AND FINANCIAL POSITION

ECONOMIC OUTTURN ACCOUNT**31.12.2005.**

	2005	2004
Revenues	11,990,722.50	8,725,822.43
Other operating revenue	58,820.53	397,586.17
TOTAL OPERATING REVENUE	12,049,543.03	9,123,408.60
Personnel expenses (Title 1)	5,149,324.93	4,142,114.19
Services and other goods (Title 2 & 3)	4,768,810.43	4,476,114.53
Fixed asset related expenses	507,569.03	332,009.22
Operational expenses - Provisions for risks and liabilities	85,123.41	0.00
TOTAL ADMINISTRATIVE AND OPERATIONAL EXPENSES	10,510,827.80	8,950,237.94
SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES	1,538,715.23	173,170.66
Financial operations revenues	41.63	39.14
Financial operations expenses	487.73	310.25
SURPLUS/ (DEFICIT) FROM FINANCIAL ACTIVITIES	-446.10	-271.11
SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES	1,538,269.13	172,899.55
Extraordinary gains	0.00	0.00
Extraordinary losses	2,127.67	0.00
SURPLUS/(DEFICIT) FROM EXTRAORDINARY ITEMS	-2,127.67	0.00
ECONOMIC RESULT OF THE YEAR	1,536,141.46	172,899.55

BALANCE SHEETS

31.12.2005.

ASSETS

	31.12.2005	31.12.2004
A. NON CURRENT ASSETS		
Intangible fixed assets	166,891.58	133,920.14
Tangible fixed assets	1,605,218.41	1,319,769.56
Land and buildings	0.00	0.00
Plant and equipment	94,448.88	101,897.96
Computer hardware	696,519.17	449,012.78
Furniture and vehicles	781,408.34	740,922.81
Other fixtures and fittings	32,842.02	27,936.01
Tangible fixed assets under construction	0.00	0.00
Long-term receivables	945.00	945.00
Long-term receivables	945.00	945.00
Long-term receivables with consolidated EC entities	0.00	0.00
TOTAL NON CURRENT ASSETS	1,773,054.99	1,454,634.70
B. CURRENT ASSETS		
Stock	0.00	0.00
Short-term receivables	158,973.93	152,530.50
Current receivables	87,491.94	135,425.47
Long term receivables falling due within a year	0.00	0.00
Sundry receivables	0.00	0.00
Prepaid expenses and accrued income	71,481.99	17,105.03
Cash and cash equivalents	3,130,123.95	2,082,106.54
TOTAL CURRENT ASSETS	3,289,097.88	2,234,637.04
TOTAL	5,062,152.87	3,689,271.74

LIABILITIES

	31.12.2005	31.12.2004
A. CAPITAL		
Accumulated surplus/deficit	1,842,317.29	1,669,417.74
Economic result of the year	1,536,141.46	172,899.55
TOTAL CAPITAL	3,378,458.75	1,842,317.29
B. NON CURRENT LIABILITIES		
Provisions for risks and liabilities	0.00	0.00
Other long-term liabilities	0.00	0.00
TOTAL NON CURRENT LIABILITIES	0.00	0.00
C. CURRENT LIABILITIES		
Provisions for risks and liabilities	85,123.41	18,565.07
Accounts payable	1,598,570.71	1,828,389.38
Current payables	-1,415.71	1,314.25
Long-term liabilities falling due within the year	0.00	0.00
Sundry payables	4,154.43	36,450.76
Accrued expenses and deferred income	544,091.49	492,463.27
Accounts payable with consolidated EC entities	1,051,740.50	1,298,161.10
Pre-financing received from consolidated EC entities	1,009,277.50	1,258,257.67
Other accounts payable against consolidated EC entities	42,463.00	39,903.43
TOTAL CURRENT LIABILITIES	1,683,694.12	1,846,954.45
TOTAL	5,062,152.87	3,689,271.74

CASH-FLOW

31.12.2005.

	2005	2004
Cash Flows from operating activities		
Surplus/(deficit) from operating activities	1,538,715.23	173,170.66
<u>Adjustments</u>		
Amortization (intangible fixed assets)	73,118.59	41,853.00
Depreciation (tangible fixed assets)	434,450.44	290,156.00
Increase/(decrease) in Provisions for risks and liabilities	66,558.34	-395,521.05
(Increase)/decrease in Stock	0.00	0.00
(Increase)/decrease in Long term Receivables	0.00	0.00
(Increase)/decrease in Short term Receivables	-6,443.43	113,933.25
Increase/(decrease) in Other Long term liabilities	0.00	0.00
Increase/(decrease) in Current payables	-2,729.96	27,941.60
Increase / (decrease) in Other liabilities	19,331.89	157,649.94
Increase/(decrease) in Liabilities related to consolidated EC entities	-246,420.60	599,885.59
(Gains)/losses on sale of Property, plant and equipment	0.00	0.00
Extraordinary items	-2,127.67	0.00
Net cash Flow from operating activities	1,874,452.83	1,009,068.99
Cash Flows from investing activities		
Purchase of tangible and intangible fixed assets	-825,989.32	-657,628.34
Proceeds from tangible and intangible fixed assets	0.00	0.00
Granting of loans	0.00	0.00
Repayments of loans	0.00	0.00
Extraordinary items	0.00	0.00
Net cash flow from investing activities	-825,989.32	-657,628.34
Financing activities		
Increase/(decrease) currency exchange differences	-446.10	-271.11
Extraordinary items	0.00	0.00
Net Cash Flow from financing activities	-446.10	-271.11
Net increase/(decrease) in cash and cash equivalents	1,048,017.41	351,169.54
Cash and cash equivalents at the beginning of the period	2,082,106.54	1,730,937.00
Cash and cash equivalents at the end of the period	3,130,123.95	2,082,106.54



NOTES TO THE GENERAL ACCOUNTS 1.1.2005. – 31.12.2005.

ACCOUNTING POLICIES AND PRINCIPLES

Pending the approval of the Eurojust Financial Regulation, these financial statements have been drawn up in accordance with the Eurojust Decision, the Commission Regulation 2343/2002 (hereinafter referred to as the framework Financial Regulation), and the Commission Regulation 2342/2002 (hereinafter referred to as the Implementing Rules), and the accrual basis accounting rules and IPSAS (International Public Sector Accounting Standards).

The objectives of financial statements are to provide information about the financial position, performance and cash flows of an entity that is useful to a wide range of users. For a public sector entity such as the Eurojust, the objectives are more specifically to provide information useful for decision making, and to demonstrate the accountability of the entity for the resources entrusted to it.

The accounting system of the Eurojust comprises general accounts and budget accounts. These accounts are kept in Euro on the basis of the calendar year. The budget accounts give a detailed picture of the implementation of the budget. They are based on the modified cash accounting principle.² The general accounts allow for the preparation of the financial statements as they show all charges and income for the financial year and are designed to establish the financial position in the form of a balance sheet at 31 December.

The Eurojust financial statements have been drawn up using the methods of preparation as set out in the accounting rules laid down by the European Commission's accounting officer.

Article 78 of the framework Financial Regulation sets out the accounting principles to be applied in drawing up the financial statements:

Going concern basis

The financial statements have been made in accordance with the going concern principle, which means that Eurojust is deemed to have been established for an indefinite duration (IPSAS 1; framework Financial Regulation, Article 78; Implementing Rules, Article 187).

Prudence

Assets and income in these financial statements have not been overstated, and liabilities and expenses have not been understated. No hidden reserves have been created (IPSAS 1; framework Financial Regulation, Article 78; Implementing Rules, Article 188).

² This differs from cash-based accounting because of elements such as carryovers.

Consistency of accounting methods and presentation

According to this principle the accounting methods and valuation rules may not be changed from one year to the next (IPSAS 1; framework Financial Regulation, Article 78; Implementing Rules, Article 189).

Comparability of information

In accordance with this principle, for each item the financial statements shall show the amount of the corresponding item for the previous year. Where the presentation or the classification of one of the components of the financial statements is changed, the corresponding amounts for the previous year shall be made comparable and reclassified (IPSAS 1; framework Financial Regulation, Article 78; Implementing Rules, Article 190).

Materiality and aggregation

According to this principle, items that are material by virtue of their nature should be presented separately in the financial statements. Items that are material by virtue of their size but which have the same nature may be aggregated. Immaterial amounts should be aggregated with amounts of a similar nature or function and need not be presented separately (IPSAS 1; framework Financial Regulation, Article 78; Implementing Rules, Article 191).

Offsetting/no netting

The offsetting principle means that assets and liabilities may not be offset against each other, nor may revenues and expenses, save where the revenues and expenses derive from the same transaction, from similar transactions or from hedging operations and provided that they are not individually material (IPSAS 1; framework Financial Regulation, Article 78; Implementing Rules, Article 192).

Reality over appearance

This principle states that if information is to represent faithfully the transactions and other events that it purports to represent, it is necessary that they are accounted for and presented in accordance with their substance and economic reality and not merely their legal form. The substance of transactions or other events is not always consistent with their legal form (IPSAS 1; framework Financial Regulation, Article 78; Implementing Rules, Article 193).

Accrual-based accounting

Accrual based accounting is an accounting method that measures the performance and position of the entity by recognizing economic events regardless of when cash transactions occur. (Income and expense items are recognized and recorded when income is earned and expense is incurred, regardless of when cash is actually received or paid.) (framework Financial Regulation, Article 78; Implementing Rules, Article 194).



CURRENCY AND BASIS FOR CONVERSION

Functional and reporting currency

The financial statements are presented in Euros, which is the functional and reporting currency of Eurojust. (framework Financial Regulation, Article 80)

Transactions

Foreign currency transactions were translated into Euros using the official EC exchange rates of the day on which the payment order was drawn up. (Implementing Rules, Article 8)

Foreign exchange gains and losses resulting from the settlement of foreign currency transactions are recognised in the economic outturn account.

CHART OF ACCOUNT

The chart of accounts used by Eurojust follows the structure used by the European Commission as it is laid down in the Implementing rules, Article 212.

ECONOMIC OUTTURN STATEMENT

Revenue

Revenues for 2005 and 2004 consist solely of the subsidy received from the European Commission.

	2005	2004
Revenues	11,990,722.5	8,725,822.43

Other operating income

	2005	2004
Other operating income	58,820.53	397,586.17

Other operating income consists of amounts recovered or to be recovered due over- and double payments as well as the amount of the liquidation of the unused provisions.

Administrative and operational expenses

	2005	2004
Budget title 1 expenses	5,149,324.93	4,142,114.19
Budget title 2 expenses	2,715,062.21	3,179,160.44
Budget title 3 expenses	2,053,748.22	1,296,954.09
Total	9,918,135.36	8,618,228.72

Budget title 1 expenses contain personnel related expenses: salaries, allowances, medical services and other welfare expenses. Budget title 2 expenses contain investments in immovable and movable property, rental of buildings and associated costs. Budget title 3 expenses contain the mission, meeting and other operative expenses for the Members of the College, expenses for the European Judicial Network (EJN), as well as the expenses for the Joint Supervisory Body. A closer analysis of these expenses can be found in the specifications to the financial statements.

Average number of employees

	2005	2004
Temporary agents	63	37
Auxiliary staff	0	0
Total	63	37

Financial activities

	2005	2004
Financial operations revenues	41.63	39.14
Financial operations losses	-487.73	-310.25
Total	-446.1	-271.11

Financial activities consist solely of foreign exchange gains and losses resulting from the settlement of foreign currency transactions.

Extraordinary activities

	2005	2004
Extraordinary gains	0.00	0.00
Extraordinary losses	-2,127.67	0.00
Total	-2,127.67	0.00

The extraordinary loss consists solely of one waived debit note to SkyTravel from 2004.

BALANCE SHEET

ASSETS

Fixed assets

Fixed assets in these financial statements are valued at their acquisition price or production cost. The book value of a fixed asset is equal to its acquisition price or production cost, plus or minus revaluations, depreciation and other amounts written off.

Intangible fixed assets

Intangible fixed assets consist of computer softwares.

Tangible fixed assets

Tangible fixed assets consist of technical equipments, vehicles, furniture, kitchen and cafeteria equipment, computer hardware and telecommunication and audiovisual equipment.

Depreciation

Depreciation on fixed assets is calculated using the straight-line method to allocate their cost to their residual values over their estimated useful lives (IPSAS 17), as follows:

Depreciation rates

Type of asset	Straight line depreciation rate
Computer software	25%
Technical equipment	12.5%
Vehicles	25%
Furniture	10%
Kitchen, cafeteria equipment	12.5%
Computer hardware	25%
Telecommunication and audiovisual equipment	25%

The gross and net carrying amount as well as the accumulated depreciation at the beginning and at the end of the reported period can be found in the table on the next page.

FIXED ASSETS
01.01.2005. - 31.12.2005.

Account number	Asset Category	Opening Balance	Acquisition price			Depreciation Rate and Method	Depreciation				Closing book value
			Additions	Disposals	Closing Balance		Opening Balance	Depreciation Charge for Year	Accumulated Depr. on Disposal	Closing Balance	
21100000	Computer software	191,223.37	106,090.03		297,313.40	L 25%	57,303.23	73,118.59		130,421.82	166,891.58
24200000	Telecommunications and Audiovisual	43,221.89	17,377.40		60,599.29	L 25%	15,285.88	12,471.39		27,757.27	32,842.02
23000000	Technical equipment	121,813.66	8,890.00		130,703.66	L 12,5%	19,915.70	16,339.08		36,254.78	94,448.88
24020000	Kitchen, cafeteria and nursery	17,608.50	429.00		18,037.50	L 12,5%	2,404.84	2,254.68		4,659.52	13,377.98
24000000	Movable furniture	791,370.79	111,344.35		902,715.14	L 10%	112,063.78	88,103.22		200,167.00	702,548.14
24010000	Vehicles	70,629.02	44,072.80		114,701.82	L 25%	24,216.88	25,002.72		49,219.60	65,482.22
24100000	Computer hardware	790,327.02	537,785.74		1,328,112.76	L 25%	341,314.24	290,279.35		631,593.59	696,519.17
	Totals	2,026,194.25	825,989.32	0.00	2,852,183.57		572,504.55	507,569.03	0.00	1,080,073.58	1,772,109.99

Eurojust Accounts 2005

Receivables

Receivables are carried at original invoice amount less write-down for impairment. A write-down for impairment of receivables is established when there is objective evidence that Eurojust will not be able to collect all amounts due according to the original terms of receivables. The amount of the write-down is recognised in the economic outturn account statement.

Non-current receivables

	2005	2004
Rental deposit	945	945

Current receivables

	2005	2004
VAT receivable – Netherlands	42,613.11	94,755.42
Salary advances	13,043.24	39,230.17
Mission advances	54.95	1,439.88
Debtors	31,780.64	0.00
Total	87,491.94	135,425.47

Prepaid expenses and accrued income

	2005	2004
Accrued interest	19,791.58	4,002.29
Prepaid software maintenance	19,448.14	0.00
Prepaid subscriptions	31,793.21	5,865.00
Other prepaid expenses	496.32	148.26
Over- and double payments	-47.26	7,089.48
Total	71,481.99	17,105.03

Cash and cash equivalents

	2005	2004
Bank accounts	3,129,705.19	2,082,106.54
Cash	418.76	0.00
Total	3,130,123.95	2,082,106.54

The bank accounts are held at Rabobank, Bezuidenhoutsweg 5, 2502 AR, The Hague. Next to the current bank account Eurojust opened a savings account in 2005. The reason to set up this account was to be in line with the requirement of sound financial management of the funds the EU budget provides. The interest rate on the savings account higher therefore it results in a greater benefit for the EU budget and the EU tax payer.

EQUITY AND LIABILITIES

Statement of changes in capital

Accumulated surplus/deficit as of 31 December 2004	1,717,617.85
Changes in accounting policies	-48,200.11
Accumulated surplus/deficit (restated)	1,669,417.74
Economic result of 2004	172,899.55
Total capital as of 1 January 2005 (restated)	1,842,317.29
Economic result of 2005	1,536,141.46
Total capital as of 31 December 2005	3,378,458.75

Due to changes in accounting policies the own equity has been restated – more explanation can be found under “Changes in accounting policies”.

Provisions for risks and liabilities

Provisions for risks and liabilities are recognised when Eurojust has a present legal or constructive obligation as a result of past events; an outflow of resources might be required to settle the obligation, and the amount can be reliably estimated. The provisions for risks and liabilities consist solely of the calculated amount of the holiday compensation.

	2005	2004
Accrued holiday compensation	85,123.41	18,565.07

Due to changes in accounting policies the data for 2004 has been restated – more explanation can be found under “Changes in accounting policies”.

Current payables

	2005	2004
Creditors	-1,415.71	1,314.25

Accrued expenses

	2005	2004
Accrued expenses title 1	78,679.71	85,083.01
Accrued expenses title 2	198,373.84	155,234.45
Accrued expenses title 3	267,037.94	252,145.81
Total	544,091.49	492,463.27

Accounts payable with consolidated EC entities

	2005	2004
Repayable positive budgetary outturn	1,009,277.5	1,258,257.67
Repayable interest earned on pre-financing	42,463.00	39,903.43
Total	1,051,740.50	1,298,161.10

Pre-financing is a payment intended to provide Eurojust with a cash advance which is used for the budget implementation. Pre-financing remains the property of the Communities (Implementing Rules, Article 3) therefore when the total incurred eligible expenditures do not cover the total received amount, Eurojust has the obligation to return the unused pre-financing advance to the European Communities.

If pre-financing yields interest Eurojust has the obligation to return it to the European Communities (Implementing Rules, Article 4).

LEASES

Eurojust has one operational lease contract with KBC Lease for photocopy machines. (Operational leases are classified where the lessor retains a significant portion of the risks and rewards of ownership.) Under operating lease no asset is recognised.

The end date of the contract is 30/04/2009. Payments made under the contract are charged to the economic outturn account on a straight-line basis over the period of the lease.

Description	Charges paid in 2005	Charges to be paid next year	Charges to be paid later than one year	Total charges to be paid	Total charges
Photocopy machines	40,546.4	24,327.84	56,764.96	81,092.8	121,639.2

CONTINGENT LIABILITIES

A contingent liability is a possible obligation that arises from past events and of which the existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events; or a present obligation that arises from past events but is not recognised because the amount of the obligation cannot be measured with sufficient reliability.

Eurojust recognises as contingent liability the difference between the amount of the automatic carryover of commitment appropriations (the budgetary commitment is the operation reserving the appropriation necessary to cover subsequent payments to honour a legal commitment) and the accrued expenses.

	2005	2004
Automatic carryovers	1,828,480.93	867,208.03
Accrued expenses	544,091.49	492,463.27
Contingent liabilities	1,284,389.43	374,744.76

CHANGES IN ACCOUNTING POLICIES

Stocks

According to the accounting rules of the Communities stock comprises goods (raw materials, intermediate products, finished goods) intended for sale or for direct or indirect distribution in the ordinary course of the operation.

In 2004 Eurojust recognised the annual reports and some gift items (on purchase cost, in total 29,635.04 Euro) as stocks in the balance sheet. Since these items serve promotional purposes and they are distributed at no charge and the amount the beneficiary would need to pay to acquire the economic benefits is most probably zero, it should have been entered into the account as expenses. In 2005 this method was followed therefore to be able to present comparative figures for 2004 and 2005, the stocks from the accounts were reversed against the accumulated surplus/deficit account.

Provisions for risks and liabilities

Provisions are special category of liabilities where there is an existing present obligation arising from a past event; the amount can be reliably estimated; an outflow of resources might be required to settle the obligation but the timing is uncertain.

According to the Communities' Staff regulation (Annex V: Leave, Article 4) if the person at the time of leaving the service has not used up his annual leave, he shall be paid compensation equal to one thirtieth of his monthly remuneration for each leave's day due to him. The sum calculated according to this method was recognised as provision for risk and liability in the 2005 accounts. Since the amount was not booked in 2004, to be able to present comparative figures for 2004 and 2005, the calculation was retroactively done and the amount (18,565.07 Eur) was booked against the accumulated surplus/deficit account.

The total effect of the changes in accounting policies on the accumulated surplus/deficit account is 48,200.11 EUR as it shown in the statement of changes in capital.



PART II:

BUDGETARY OUTTURN



BUDGETARY OUTTURN STATEMENT 1.1.2005-31.12.2005

	2005	2004
INCOME		
Commission subsidy	13,000,000.00	9,300,000.00
Miscellaneous income	8,474.82	2,065.12
TOTAL INCOME	13,008,474.82	9,302,065.12
EXPENSES		
Personnel expenses - Budget title I		
Payments	5,084,401.09	4,044,247.33
Carryovers	111,743.85	87,838.37
Miscellaneous operative expenses - Budget title II		
Payments	2,591,019.54	3,112,242.42
Carryovers	722,125.38	434,328.69
Operative expenses - Budget title III		
Payments	2,276,453.00	1,120,058.22
Carryovers	1,280,095.24	345,040.97
TOTAL EXPENSES	12,065,838.10	9,143,756.00
REVENUE OUTTURN BEFORE SPECIAL ITEMS	942,636.72	158,309.12
Cancelled carryovers	67,086.88	416,139.45
Exchange rate differences	-446.10	-271.00
REVENUE OUTTURN	1,009,277.50	574,177.57
Accumulated balance previous years	1,258,257.67	684,080.10
Previous years positive balance reimbursed to the Commission	-1,258,257.67	0.00
Pre-financing to be reimbursed to the Commission	1,009,277.50	1,258,257.67
Interest income on Commission subsidy to be reimbursed to the Commission	42,463.00	21,566.73

RECONCILIATION BUDGETARY OUTTURN VERSUS ECONOMIC RESULT

	2005 Detail	2005 Total	2004 Detail	2004 Total
Budgetary revenue outturn		1,009,277.50		574,177.57
<u>Impact of budgetary result (repay to the Commission)</u>		-1,009,277.50		-574,177.57
<u>Impact of purchase of fixed assets and depreciation</u>				
Purchase of intangible fixed assets	106,090.03		113,468.86	
Purchase of tangible fixed assets	719,899.29		544,159.48	
Depreciation	-507,569.03		-332,009.22	
		318,420.29		325,619.12
<u>Impact of the activation of some items</u>				
Non-current receivables	0.00		0.00	
Stock	0.00		29,635.04	
		0.00		29,635.04
<u>Impact of accrued expenses of the year</u>				
Carryovers	2,113,964.47		867,208.03	
Accrued expenses	-544,091.49		-492,463.27	
		1,569,872.98		374,744.76
<u>Reversal of previous year accrued expenses</u>				
Carryovers	-867,208.03		-1,263,276.05	
Accrued expenses	492,463.27		299,646.85	
		-374,744.76		-963,629.20
<u>Creation of provisions</u>	-85,123.41	-85,123.41	-	0.00
<u>Cancellation of provisions</u>	18,565.07	18,565.07	395,521.05	395,521.05
<u>Other impacts</u>				
Prepaid expenses	51,737.67		6,013.26	
Reversal of prepayments previous year	-6,013.26		-10,134.70	
Extraordinary losses	-2,127.67		0.00	
Debtors	31,780.64		0.00	
Other corrections	13,773.91		15,130.22	
		89,151.29		11,008.78
Total adjustments		526,863.96		-401,278.02
Economic result		1,536,141.46		172,899.55

Note: To assure a consistent presentation of data between the financial years 2005 and 2004, the 2004 data were reclassified accordingly.



BUDGET IMPLEMENTATION 1.1.2005-31.12.2005

	2005	2004
TITLE 1		
Budget	5,418,596.02	4,197,625.70
Committed	5,196,144.94	4,132,085.70
Paid	5,084,401.09	4,044,247.33
Automatic carryovers	111,743.85	87,838.37
Non-automatic carryovers	0.00	0.00
Total expenditure	5,196,144.94	4,132,085.70
Appropriations not utilized	222,451.08	65,540.00
Committed on budget	95.89%	98.44%
TITLE 2		
Budget	3,380,378.30	3,563,356.35
Committed	3,206,661.37	3,546,571.11
Paid	2,591,019.54	3,112,242.42
Automatic carryovers	615,641.83	434,328.69
Non-automatic carryovers	106,483.55	0.00
Total expenditure	3,313,144.92	3,546,571.11
Appropriations not utilized	67,233.38	16,785.24
Committed on budget	94.86%	99.53%
TITLE 3		
Budget	4,201,025.68	1,539,017.95
Committed	3,377,548.24	1,465,099.19
Paid	2,276,453.00	1,120,058.22
Automatic carryovers	1,101,095.24	345,040.97
Non-automatic carryovers	179,000.00	0.00
Total expenditure	3,556,548.24	1,465,099.19
Appropriations not utilized	644,477.44	73,918.76
Committed on budget	80.40%	95.20%



TOTAL

Budget	13,000,000.00	9,300,000.00
Committed	11,780,354.55	9,143,756.00
Paid	9,951,873.63	8,276,547.97
Automatic carryovers	1,828,480.92	867,208.03
Non-automatic carryovers	285,483.55	0.00
Total expenditure	12,065,838.10	9,143,756.00
Appropriations not utilized	934,161.90	156,244.00
Committed on budget	90.62%	98.32%

All titles are broken down into Chapters, Articles and Items, following the nomenclature and structure used by the European Commission.

The most relevant details and commentary on budget implementation by Title, Chapter and Item are provided in the Notes to the Budgetary Management report.



BUDGETARY MANAGEMENT 1.1.2005 – 31.12.2005

Budgetary principles

The budget of Eurojust has been established in compliance with the principles of unity, budgetary accuracy, annuality, equilibrium, unit of account, universality, specification, sound financial management and transparency as set out in Commission Regulation (framework Financial Regulation), Article 3 and in Commission Regulation 2342/2002 (Implementing Rules), Title II.

Subsidy from the general budget of the European Union

In 2005, Eurojust received a budget of 13m Euro from the general budget of the European Union. The budget was composed of non-differentiated appropriations.

Management Systems

The budget is managed by the information tool Sincom II which is also used by the European Commission. The reporting system for Sincom II which is used by Eurojust is Business Objects. These systems combined allow for the efficient management of the appropriations allocated to Eurojust while respecting the principles of the financial regulation. The workflow system in Sincom II allows the authorising officer to ensure that the “four eyes” principle has been observed for each transaction.

Nomenclature

The nomenclature of appropriations is as follows:

- C1: Current Appropriations
- C2: Appropriations non-automatically carried forward
- C8: Appropriations automatically carried over
- IC1: Universal income voted in the budget
- IC4: Internal assigned revenue

Financial Circuit

Eurojust has adopted a centralized financial circuit which implies that the initiation of all transactions is done by the operational units, verified there for all operational aspects and once approved, sent to the financial unit for financial initiation and verification. Once these 4 steps have been followed, the file is sent to the authorizing officer for approval. For transactions of <1000 € the authorising officer is the financial verifier.

The accountant also controls the payments before they are processed through to the Sincom II link with the accounting software Exact. This circuit ensures sound financial controls are in place and each actor takes responsibility for their step in the process. This segregation of duties has been put in place in accordance with Article 38 of the framework Financial Regulation. An internal document entitled "Guidelines on Financial Circuits and segregation of duties at Eurojust" and has been distributed to all actors in the workflow so that they are aware of their responsibilities.

REVENUE

The only source of revenue for the Eurojust budget is the subsidy it receives from the general budget of the European Union. In 2005, Eurojust received 13m Euro. Other revenue received was through bank interest gained on the subsidy on the Eurojust bank account. This revenue has to be returned to the general budget of the European Union in accordance with Article 51 of the framework Financial Regulation.

EXPENDITURE

C1 – Current Appropriations

Title 1

2004		2005	
Commitments	Payments	Commitments	Payments
99%	96%	96%	94%

As the office grew, the number of temporary agents in post also grew. 23 new contracts were offered in 2005 which had an effect on the consumption of the budget. Unfortunately the office was not able to recruit all positions in 2005 and 5 vacancy notices had to be re-launched. The execution of the budget clearly shows the direct link between commitments and payments for this title which were able to be executed during the budget year. The budget and expenditure on training for staff was considerably increased (from 17000 € in 2004 to 120000 € approximately in 2005).

Title 2

2004		2005	
Commitments	Payments	Commitments	Payments
99%	87%	95%	77%

This title contains the appropriations for costs relating to the building, office infrastructure and communication costs. The main lines which were executed were the Information Management and General Services budget lines. 99% and 95% respectively of the budget allocated to these areas was executed in 2005. The main projects which benefited from the money spent in this area were the phases of the Secured Communications Infrastructure for Eurojust.

Title 3

2003		2005	
Commitments	Payments	Commitments	Payments
95%	73%	91%	77%

This is the operational title from where the costs relating to the processing of cases are drawn. The title contains the appropriations for meeting related costs and missions of the national members. This budget and expenditure trebled in 2005 as the increasing number of cases implied more requirements for meetings. The European Judicial Network is also financed from this title and spent 94% of its appropriations in 2005.

C2 – Appropriations non-automatically carried forward

Title 2

Eurojust did not carry over appropriations non-automatically from 2004 to 2005.

C8 – Appropriations automatically carried forward

Title 1

The appropriations carried over here were mainly to cover the invoices not yet received in December for the costs of interim staffing companies and recruitment costs for applicants to vacancies at Eurojust. The end of the year event expenses invoices also were outstanding. The total carried over for this title was 87838.37 €.

Title 2

The appropriations carried over here were mainly to cover the invoices not yet received in December for the costs of water, gas and electricity, cleaning, security, furniture and software and purchase of vehicles. The total carried over for this title was 444376.42 €.

Title 3

The appropriations carried over here were mainly to cover the invoices not yet received in December for the costs of meetings held in December and mission claims not yet received by the end of the year, most of which pertained to missions which were undertaken in December. Some invoices relating to other budget lines such as books and public relations were also only received in January. The total carried over for this title was 345040.97 €.

* * *

Full reports on the execution of C1 and C8 credit follows in the next tables.

Budget Transfers

The Administrative Director also performed Budget transfers during the year to meet the needs of the organisation. Additional funds were added to the office running costs as the final costs became clearer with the co-tenant, the International Criminal Court. Additional financial resources were also added to the meetings budget for operational case-work coordination meetings as these increased.

Management and Control Systems

In 2005, Eurojust continued to develop and improve its internal management and control instruments and procedures by adopting the following measures:

- The administrative Work Programme for the units/services was introduced and its implementation was monitored regularly by the Administrative Director.
- Periodic reporting to the management board on budget implementation through its performance meeting team.
- Monthly reporting to the Administrative Director on budget implementation relating to the strategic targets set to maximise budget execution.
- Provision of numerous workshops to the actors concerned on financial and internal control procedures as a means of internal training.

Budget Execution: C1

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Budget Line Position	Budget Line Description	Commitment Appropriation Transaction Amount (1)	Executed Commitment Amount (2)	% Committed (2)/(1)	Payment Appropriation Transaction Amount (3)	Executed Payment Amount (4)	% Paid (4)/(3)	RAL (2)-(4)
1100	Basic salaries (TBA)	2,788,539.01	2,760,724.79	99.00 %	2,788,539.01	2,760,724.79	99.00 %	0.00
1101	Family allowances	313,671.21	301,845.34	96.23 %	313,671.21	301,845.34	96.23 %	0.00
1102	Expatriation and foreign residence allowances (IDE)	400,434.40	394,627.89	98.55 %	400,434.40	394,627.89	98.55 %	0.00
1103	Secretary's allowance (ISE)	24,190.08	24,190.08	100.00 %	24,190.08	24,190.08	100.00 %	0.00
	Total Article 110	3,526,834.70	3,481,388.10	98.71 %	3,526,834.70	3,481,388.10	98.71 %	0.00
1110	Auxiliary staff/Contract agents	1,36	1,36	100.00 %	1,36	1,36	100.00 %	0.00
	Total Article 111	1,36	1,36	100.00 %	1,36	1,36	100.00 %	0.00
1120	Training and information for staff	131,699.03	130,336.03	98.97 %	131,699.03	120,836.03	91.75 %	9,500.00
	Total Article 112	131,699.03	130,336.03	98.97 %	131,699.03	120,836.03	91.75 %	9,500.00
1130	Insurance against sickness	102,678.00	92,955.36	90.53 %	102,678.00	92,955.36	90.53 %	0.00
1131	Insurance against accidents and occupational diseases	26,426.00	23,786.64	90.01 %	26,426.00	23,786.64	90.01 %	0.00
1132	Unemployment insurance for temporary staff	34,730.00	30,789.94	88.66 %	34,730.00	30,789.94	88.66 %	0.00
	Total Article 113	163,834.00	147,531.94	90.05 %	163,834.00	147,531.94	90.05 %	0.00
1141	Annual travel expenses from the place of work to origin	108,194.00	76,481.26	70.69 %	108,194.00	76,481.26	70.69 %	0.00
1147	Astreinte	10,500.00	9,166.08	87.30 %	10,500.00	9,166.08	87.30 %	0.00
	Total Article 114	118,694.00	85,647.34	72.16 %	118,694.00	85,647.34	72.16 %	0.00
1150	Overtime	11,700.00	9,000.00	76.92 %	11,700.00	9,000.00	76.92 %	0.00
	Total Article 115	11,700.00	9,000.00	76.92 %	11,700.00	9,000.00	76.92 %	0.00
1174	Supplementary clerical and interim services	510,094.39	456,001.20	89.40 %	510,094.39	405,850.13	79.56 %	50,151.07
1177	Other services rendered	170,864.17	155,866.33	91.22 %	170,864.17	154,699.33	90.54 %	1,167.00
	Total Article 117	680,958.56	611,867.53	89.85 %	680,958.56	560,549.46	82.32 %	51,318.07
1180	Expenditure related to Recruitment	45,220.27	36,632.27	81.01 %	45,220.27	34,292.44	75.83 %	2,339.83
1181	Travel expenses taking up duty	4,450.36	4,450.36	100.00 %	4,450.36	4,450.36	100.00 %	0.00
1182	Installation, resettlement and transfer allowances	64,312.04	60,481.84	94.04 %	64,312.04	60,481.44	94.04 %	0.40
1183	Removal expenses	56,031.40	53,713.80	95.86 %	56,031.40	28,313.80	50.53 %	25,400.00
1184	Temporary daily subsistence allowances	114,401.26	110,457.45	96.55 %	114,401.26	110,457.45	96.55 %	0.00
	Total Article 118	284,415.33	265,735.72	93.43 %	284,415.33	237,995.49	83.68 %	27,740.23

26/01/2006

16748

Budget Execution: C1

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Budget Line Position	Budget Line Description	Commitment Appropriation Transaction Amount (1)	Executed Commitment Amount (2)	% Committed (2)/(1)	Payment Appropriation Transaction Amount (3)	Executed Payment Amount (4)	% Paid (4)/(3)	RAL (2)-(4)
1190	Coefficient correcteurs (Weightings)	349,950.99	320,599.24	91,61 %	349,950.99	320,599.24	91,61 %	0,00
	Total Article 119	349,950.99	320,599.24	91,61 %	349,950.99	320,599.24	91,61 %	0,00
	Total Chapter 11	5,268,087.97	5,082,107.26	95,90 %	5,268,087.97	4,963,548.96	94,22 %	88,558.30
1300	Mission expenses other Eurojust Staff	67,500.00	67,500.00	100,00 %	67,500.00	67,334.70	99,76 %	165.30
	Total Article 130	67,500.00	67,500.00	100,00 %	67,500.00	67,334.70	99,76 %	165.30
	Total Chapter 13	67,500.00	67,500.00	100,00 %	67,500.00	67,334.70	99,76 %	165.30
1400	Running costs of kitchenettes and canteens	25,572.00	25,572.00	100,00 %	25,572.00	23,083.89	90,27 %	2,488.11
1401	Routine conversion and replacement of equipment	9,188.00	9,188.00	100,00 %	9,188.00	3,392.83	36,93 %	5,795.17
1402	Equipment of kitchenettes and canteens	1,057.50	888.66	84,03 %	1,057.50	888.66	84,03 %	0,00
	Total Article 140	35,817.50	35,648.66	99,53 %	35,817.50	27,365.38	76,40 %	8,283.28
1410	Medical service	18,640.55	18,351.16	98,45 %	18,640.55	15,227.45	81,69 %	3,123.71
1411	Purchase of medical equipment	2,000.00	0,00	0,00 %	2,000.00	0,00	0,00 %	0,00
	Total Article 141	20,640.55	18,351.16	88,91 %	20,640.55	15,227.45	73,77 %	3,123.71
	Total Chapter 14	56,458.05	53,999.82	95,65 %	56,458.05	42,592.83	75,44 %	11,406.99
1610	Social contacts between members of staff	15,000.00	14,982.86	99,89 %	15,000.00	4,348.66	28,99 %	10,634.20
	Total Article 161	15,000.00	14,982.86	99,89 %	15,000.00	4,348.66	28,99 %	10,634.20
1620	Other welfare expenditure	6,550.00	2,600.00	39,69 %	6,550.00	1,919.71	29,31 %	680.29
	Total Article 162	6,550.00	2,600.00	39,69 %	6,550.00	1,919.71	29,31 %	680.29
	Total Chapter 16	21,550.00	17,582.86	81,59 %	21,550.00	6,268.37	29,09 %	11,314.49
1700	Entertainment and representation exp. for temporary staff	5,000.00	4,955.00	99,10 %	5,000.00	4,656.23	93,12 %	298.77
	Total Article 170	5,000.00	4,955.00	99,10 %	5,000.00	4,656.23	93,12 %	298.77
	Total Chapter 17	5,000.00	4,955.00	99,10 %	5,000.00	4,656.23	93,12 %	298.77
	Total Title 1	5,418,596.02	5,196,144.04	95,89 %	5,418,596.02	5,084,401.09	93,83 %	111,743.85

15/2/06

Budget Execution: C1

Last Refresh: 26/01/2006 10:06:29

Budget Line Position	Budget Line Description	Commitment Appropriation Transaction Amount (1)	Executed Commitment Amount (2)	% Committed (2)/(1)	Payment Appropriation Transaction Amount (3)	Executed Payment Amount (4)	% Paid (4)/(3)	RAL (2)-(4)
2000	Rent and ground rent	1,597,009.14	1,597,009.14	100.00 %	1,597,009.14	1,597,009.14	100.00 %	0.00
	Total Article 200	1,597,009.14	1,597,009.14	100.00 %	1,597,009.14	1,597,009.14	100.00 %	0.00
2010	Insurance	5,035.08	5,035.08	100.00 %	5,035.08	5,035.08	100.00 %	0.00
	Total Article 201	5,035.08	5,035.08	100.00 %	5,035.08	5,035.08	100.00 %	0.00
2020	Water, gas, electricity and heating	169,900.00	169,900.00	100.00 %	169,900.00	68,566.22	40.36 %	101,333.78
	Total Article 202	169,900.00	169,900.00	100.00 %	169,900.00	68,566.22	40.36 %	101,333.78
2030	Cleaning and maintenance	137,697.60	120,280.45	87.35 %	137,697.60	109,183.86	79.29 %	11,096.59
2031	Treatment of waste	5,715.00	5,715.00	100.00 %	5,715.00	5,522.22	96.63 %	192.78
	Total Article 203	143,412.60	125,995.45	87.86 %	143,412.60	114,706.08	79.98 %	11,289.37
2050	Security and surveillance of buildings	81,598.58	55,106.68	67.53 %	81,598.58	51,324.04	62.90 %	3,782.64
2051	Health and safety at work	3,560.40	3,560.40	100.00 %	3,560.40	3,179.45	89.30 %	380.95
	Total Article 205	85,158.98	58,667.08	68.89 %	85,158.98	54,503.49	64.00 %	4,163.59
2090	Other expenditure on buildings	120,053.15	102,372.88	85.27 %	120,053.15	30,037.30	25.02 %	72,335.58
	Total Article 209	120,053.15	102,372.88	85.27 %	120,053.15	30,037.30	25.02 %	72,335.58
	Total Chapter 20	2,120,568.95	2,058,979.63	97.10 %	2,120,568.95	1,869,857.31	88.18 %	189,122.32
2100	Data-processing equipment	150,713.86	145,615.06	96.62 %	150,713.86	45,019.41	29.87 %	100,595.65
2101	Software development and purchase	241,020.44	239,631.67	99.42 %	241,020.44	145,429.20	60.34 %	94,202.47
2102	Other expenses	4,967.44	4,967.44	100.00 %	4,967.44	3,588.14	72.23 %	1,379.30
	Total Article 210	396,701.74	390,214.17	98.36 %	396,701.74	194,036.75	48.91 %	196,177.42
	Total Chapter 21	396,701.74	390,214.17	98.36 %	396,701.74	194,036.75	48.91 %	196,177.42
2203	Maintenance, utilisation and repairs	1,212.00	861.10	71.05 %	1,212.00	861.10	71.05 %	0.00
	Total Article 220	1,212.00	861.10	71.05 %	1,212.00	861.10	71.05 %	0.00
2210	Purchase of furniture	164,026.90	123,529.88	75.31 %	164,026.90	27,299.90	16.64 %	96,229.98
	Total Article 221	164,026.90	123,529.88	75.31 %	164,026.90	27,299.90	16.64 %	96,229.98
2230	Purchase, hire, maintenance and repair of vehicles	50,180.05	10,188.32	20.30 %	50,180.05	5,518.87	11.00 %	4,669.45
2231	Insurance and registration of vehicles	6,780.00	6,780.00	100.00 %	6,780.00	3,576.14	52.75 %	3,203.86
	Total Article 223	56,960.05	16,968.32	29.79 %	56,960.05	9,095.01	15.97 %	7,873.31
2250	Library stocks, purchase of books	30,000.00	21,040.81	70.14 %	30,000.00	13,517.18	45.06 %	7,523.63

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04/25/06

Budget Execution: C1

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Budget Line Position	Budget Line Description	Commitment Appropriation Transaction Amount (1)	Executed Commitment Amount (2)	% Committed (2)/(1)	Payment Appropriation Transaction Amount (3)	Executed Payment Amount (4)	% Paid (4)/(3)	RAL (2)-(4)
2252	Subscriptions to newspapers and magazines	30,000.00	21,978.96	73.26 %	30,000.00	21,048.11	70.16 %	930.85
2255	Subscriptions and purchase of information media	44,010.00	42,536.78	96.65 %	44,010.00	35,206.78	80.00 %	7,330.00
	Total Article 225	104,010.00	85,556.55	82.26 %	104,010.00	69,772.07	67.08 %	15,784.48
	Total Chapter 22	326,208.95	226,915.85	69.56 %	326,208.95	107,028.08	32.81 %	119,887.77
2300	Stationery and office supplies	50,842.20	50,738.55	99.80 %	50,842.20	31,183.79	61.33 %	19,554.76
	Total Article 230	50,842.20	50,738.55	99.80 %	50,842.20	31,183.79	61.33 %	19,554.76
2320	Bank charges	2,000.00	781.80	39.09 %	2,000.00	575.80	28.79 %	206.00
2329	Other financial charges	3,000.00	0.00	0.00 %	3,000.00	0.00	0.00 %	0.00
	Total Article 232	5,000.00	781.80	15.64 %	5,000.00	575.80	11.52 %	206.00
2330	Legal expenses	500.00	6.40	1.28 %	500.00	6.40	1.28 %	0.00
	Total Article 233	500.00	6.40	1.28 %	500.00	6.40	1.28 %	0.00
	Total Chapter 23	56,342.20	51,526.75	91.45 %	56,342.20	31,765.99	56.38 %	19,760.76
2400	Postal charges	17,700.00	17,700.00	100.00 %	17,700.00	14,620.01	82.60 %	3,079.99
	Total Article 240	17,700.00	17,700.00	100.00 %	17,700.00	14,620.01	82.60 %	3,079.99
2410	Telecommunications subscriptions and charges	265,204.48	264,944.56	99.90 %	265,204.48	238,494.09	89.93 %	26,450.47
2411	Purchase and installation of equipment	7,396.79	6,127.06	82.83 %	7,396.79	4,372.24	59.11 %	1,754.82
	Total Article 241	272,601.27	271,071.62	99.44 %	272,601.27	242,866.33	89.09 %	28,205.29
2420	Computer Centre	88,556.02	88,556.01	100.00 %	88,556.02	88,556.01	100.00 %	0.00
2421	Equipment and software for departmental systems	101,699.17	101,697.34	100.00 %	101,699.17	42,289.06	41.58 %	59,408.28
	Total Article 242	190,255.19	190,253.35	100.00 %	190,255.19	130,845.07	68.77 %	59,408.28
	Total Chapter 24	480,556.46	479,024.97	99.68 %	480,556.46	388,331.41	80.81 %	90,693.56
	Total Title 2	3,380,378.30	3,206,661.37	94.86 %	3,380,378.30	2,591,019.54	76.65 %	615,641.83

14/5/06

Budget Execution: C1

Last Refresh: 26/01/2006 10:06:29

Budget Line Position	Budget Line Description	Commitment Appropriation Transaction Amount (1)	Executed Commitment Amount (2)	% Committed (2)/(1)	Payment Appropriation Transaction Amount (3)	Executed Payment Amount (4)	% Paid (4)/(3)	RAL (2)-(4)
3000	College co-ordination meetings	701,402.90	649,825.75	92.65 %	701,402.90	466,812.84	66.55 %	183,012.91
3001	college meetings	97,084.05	52,441.90	54.02 %	97,084.05	50,690.25	52.21 %	1,751.65
3002	Meetings with other institutions- Europol etc..	80,000.00	60,294.02	75.37 %	80,000.00	41,546.73	51.93 %	18,747.29
3003	Enlargements meetings	10,000.00	0.00	0.00 %	10,000.00	0.00	0.00 %	0.00
3004	Other meetings	80,000.00	78,000.00	97.50 %	80,000.00	54,543.74	68.18 %	23,456.26
	Total Article 300	968,486.95	840,561.67	86.79 %	968,486.95	613,593.56	63.36 %	226,968.11
3010	Seminars	322,600.00	235,480.75	72.99 %	322,600.00	221,185.11	68.56 %	14,295.64
	Total Article 301	322,600.00	235,480.75	72.99 %	322,600.00	221,185.11	68.56 %	14,295.64
3021	Representation expenses	28,000.00	17,407.05	62.17 %	28,000.00	16,055.31	57.34 %	1,351.74
3022	Other expenses related to representation	7,000.00	87.00	1.24 %	7,000.00	86.10	1.23 %	0.90
	Total Article 302	35,000.00	17,494.05	49.98 %	35,000.00	16,141.41	46.12 %	1,352.64
	Total Chapter 30	1,326,086.95	1,053,536.47	82.46 %	1,326,086.95	850,920.08	64.17 %	242,616.39
31000	Mission domestic work AUS	8,800.00	7,068.81	80.33 %	8,800.00	6,393.81	72.66 %	675.00
31001	Missions domestic work GER	7,000.00	5,361.92	76.60 %	7,000.00	4,411.92	63.03 %	950.00
31002	Missions domestic work NL	2,400.00	0.00	0.00 %	2,400.00	0.00	0.00 %	0.00
31003	Missions domestic work BEL	3,200.00	1,307.55	40.86 %	3,200.00	832.55	26.02 %	475.00
31004	Missions domestic work GRE	13,200.00	13,200.00	100.00 %	13,200.00	13,096.50	99.22 %	103.50
31005	Missions domestic work FRA	8,900.00	7,549.20	84.82 %	8,900.00	6,999.50	78.65 %	549.70
31006	Missions domestic work ESP	8,800.00	7,386.20	83.93 %	8,800.00	5,961.20	67.74 %	1,425.00
31007	Missions domestic work PT	8,800.00	8,800.00	100.00 %	8,800.00	6,602.15	75.02 %	2,197.85
31008	Missions domestic work ITA	13,600.00	13,600.00	100.00 %	13,600.00	11,849.33	87.13 %	1,750.67
31009	Missions domestic work IRE	6,755.00	6,755.00	100.00 %	6,755.00	6,474.46	95.85 %	280.54
31010	Missions domestic work SWE	11,200.00	9,393.94	83.87 %	11,200.00	7,743.94	69.14 %	1,650.00
31011	Missions domestic work FIN	9,600.00	6,200.78	64.59 %	9,600.00	5,700.78	59.38 %	500.00
31012	Missions domestic work DK	9,600.00	9,600.00	100.00 %	9,600.00	9,338.85	97.28 %	261.15
31013	Missions domestic work UK	8,700.00	8,700.00	100.00 %	8,700.00	7,481.31	85.99 %	1,218.69
31014	Missions domestic work LUX	7,200.00	1,636.37	22.73 %	7,200.00	1,436.37	19.95 %	200.00

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Budget Execution: C1

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Budget Line Position	Budget Line Description	Commitment Appropriation Transaction Amount (1)	Executed Commitment Amount (2)	% Committed (2)/(1)	Payment Appropriation Transaction Amount (3)	Executed Payment Amount (4)	% Paid (4)/(3)	RAL (2)-(4)
31015	Mission domestic work CYP	16,000.00	7,901.80	49.39 %	16,000.00	7,226.80	45.17 %	675.00
31016	Missions domestic work CZE	8,000.00	2,593.62	32.42 %	8,000.00	1,918.62	23.98 %	675.00
31017	Mission domestic work EST	9,600.00	9,600.00	100.00 %	9,600.00	8,152.84	84.93 %	1,447.16
31018	Missions domestic work HUN	8,800.00	7,319.10	83.17 %	8,800.00	5,969.10	67.83 %	1,350.00
31019	Missions domestic work LAT	9,600.00	5,906.50	61.53 %	9,600.00	5,231.50	54.49 %	675.00
31020	Missions domestic work LIT	8,000.00	8,000.00	100.00 %	8,000.00	6,833.86	85.42 %	1,166.14
31021	Missions domestic work MAL	8,000.00	4,356.22	54.45 %	8,000.00	3,681.22	46.02 %	675.00
31022	Missions domestic work POL	7,520.00	6,209.26	82.57 %	7,520.00	5,534.26	73.59 %	675.00
31023	Missions domestic work SK	6,400.00	5,650.00	88.28 %	6,400.00	4,975.00	77.73 %	675.00
31024	Missions domestic work SI	10,400.00	8,096.86	77.85 %	10,400.00	6,746.86	64.87 %	1,350.00
	Total Article 310	220,075.00	172,193.13	78.24 %	220,075.00	150,592.73	68.43 %	21,600.40
3120	Common Missions	205,045.00	181,825.96	88.68 %	205,045.00	169,825.70	82.82 %	12,000.26
	Total Article 312	205,045.00	181,825.96	88.68 %	205,045.00	169,825.70	82.82 %	12,000.26
3130	Other Missions	20,000.00	19,872.81	99.36 %	20,000.00	19,721.81	98.61 %	151.00
	Total Article 313	20,000.00	19,872.81	99.36 %	20,000.00	19,721.81	98.61 %	151.00
	Total Chapter 31	445,120.00	373,891.90	84.00 %	445,120.00	340,140.24	76.42 %	33,751.66
3200	Public Relations	219,893.16	64,733.50	29.44 %	219,893.16	52,218.82	23.75 %	12,514.68
3201	Website maintenance	23,000.00	0.00	0.00 %	23,000.00	0.00	0.00 %	0.00
3202	Publications, information material	43,291.53	11,646.49	26.90 %	43,291.53	7,863.99	18.17 %	3,782.50
3203	Annual report production	234,000.00	195,735.96	83.65 %	234,000.00	195,510.11	83.55 %	225.85
	Total Article 320	520,184.69	272,115.95	52.31 %	520,184.69	255,592.92	49.14 %	16,523.03
	Total Chapter 32	520,184.69	272,115.95	52.31 %	520,184.69	255,592.92	49.14 %	16,523.03
3300	Purchase of books	82,140.00	75,235.17	91.59 %	82,140.00	53,319.05	64.91 %	21,916.12
	Total Article 330	82,140.00	75,235.17	91.59 %	82,140.00	53,319.05	64.91 %	21,916.12
3310	Projects	705,149.25	524,713.24	74.41 %	705,149.25	418,943.59	59.41 %	105,769.65
3311	Technical equipment and facilities	567,368.27	567,236.12	99.98 %	567,368.27	21,813.00	3.84 %	545,423.12
	Total Article 331	1,272,517.52	1,091,949.36	85.81 %	1,272,517.52	440,756.59	34.64 %	651,192.77

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Budget Execution: C1

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Budget Line Position	Budget Line Description	Commitment Appropriation Transaction Amount (1)	Executed Commitment Amount (2)	% Committed (2)/(1)	Payment Appropriation Transaction Amount (3)	Executed Payment Amount (4)	% Paid (4)/(3)	RAL (2)-(4)
	Total Chapter 33	1,354,657.52	1,167,184.53	86.16 %	1,354,657.52	494,075.64	36.47 %	673,108.89
3400	Translation at CDT	1,576.52	0.00	0.00 %	1,576.52	0.00	0.00 %	0.00
3401	Translation by other agency	77,400.00	52,173.61	67.41 %	77,400.00	23,103.59	29.85 %	29,070.02
	Total Article 340	78,976.52	52,173.61	66.06 %	78,976.52	23,103.59	29.25 %	29,070.02
	Total Chapter 34	78,976.52	52,173.61	66.06 %	78,976.52	23,103.59	29.25 %	29,070.02
3500	EJN Projects	250,000.00	236,926.02	94.77 %	250,000.00	190,937.99	76.38 %	45,988.03
	Total Article 350	250,000.00	236,926.02	94.77 %	250,000.00	190,937.99	76.38 %	45,988.03
3510	EJN Meetings	133,000.00	124,571.17	93.66 %	133,000.00	70,388.05	52.92 %	54,183.12
	Total Article 351	133,000.00	124,571.17	93.66 %	133,000.00	70,388.05	52.92 %	54,183.12
3530	Other expenses related to EJN	22,000.00	18,911.00	85.96 %	22,000.00	14,567.36	66.22 %	4,343.64
	Total Article 353	22,000.00	18,911.00	85.96 %	22,000.00	14,567.36	66.22 %	4,343.64
	Total Chapter 35	405,000.00	380,408.19	93.93 %	405,000.00	275,893.40	68.12 %	104,514.79
3600	JSB Meetings	46,000.00	36,985.07	80.40 %	46,000.00	35,474.61	77.12 %	1,510.46
	Total Article 360	46,000.00	36,985.07	80.40 %	46,000.00	35,474.61	77.12 %	1,510.46
3610	JSB Representations expenses	3,000.00	1,252.52	41.75 %	3,000.00	1,252.52	41.75 %	0.00
	Total Article 361	3,000.00	1,252.52	41.75 %	3,000.00	1,252.52	41.75 %	0.00
3620	Other expenses for JSB	22,000.00	0.00	0.00 %	22,000.00	0.00	0.00 %	0.00
	Total Article 362	22,000.00	0.00	0.00 %	22,000.00	0.00	0.00 %	0.00
	Total Chapter 36	71,000.00	38,237.59	53.86 %	71,000.00	36,727.13	51.73 %	1,510.46
	Total Title 3	4,201,025.68	3,377,548.24	80.40 %	4,201,025.68	2,276,453.00	54.19 %	1,101,095.24
	GRAND TOTAL	13,000,000.00	11,780,354.55	90.62 %	13,000,000.00	9,951,873.63	76.55 %	1,828,480.92

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Budget Execution: C8

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Budget Line Position	Budget Line Description	Commitment Appropriation Transaction Amount (1)	Executed Commitment Amount (2)	% Committed (2)/(1)	Payment Appropriation Transaction Amount (3)	Executed Payment Amount (4)	% Paid (4)/(3)	RAL (2)-(4)
1120	Training and information for staff	3,308.75	3,308.75	100,00 %	3,308.75	3,308.75	100,00 %	0,00
	Total Article 112	3,308.75	3,308.75	100,00 %	3,308.75	3,308.75	100,00 %	0,00
1150	Overtime	4,500.00	4,500.00	100,00 %	4,500.00	4,500.00	100,00 %	0,00
	Total Article 115	4,500.00	4,500.00	100,00 %	4,500.00	4,500.00	100,00 %	0,00
1174	Supplementary clerical and interim services	37,814.93	37,814.93	100,00 %	37,814.93	37,814.93	100,00 %	0,00
1177	Other services rendered	23,482.81	23,482.81	100,00 %	23,482.81	23,482.81	100,00 %	0,00
	Total Article 117	61,297.74	61,297.74	100,00 %	61,297.74	61,297.74	100,00 %	0,00
1180	Expenditure related to Recruitment	7,926.57	7,926.57	94,91 %	7,926.57	7,523.28	94,91 %	0,00
1183	Removal expenses	955.00	955.00	100,00 %	955.00	955.00	100,00 %	0,00
	Total Article 118	8,881.57	8,478.28	95,46 %	8,881.57	8,478.28	95,46 %	0,00
	Total Chapter 11	77,988.06	77,584.77	99,48 %	77,988.06	77,584.77	99,48 %	0,00
1300	Mission expenses other Eurojust Staff	144.97	74.43	51,34 %	144.97	74.43	51,34 %	0,00
1301	Mission expenses Administrative Director	168.98	168.98	100,00 %	168.98	168.98	100,00 %	0,00
	Total Article 130	313.95	243.41	77,53 %	313.95	243.41	77,53 %	0,00
	Total Chapter 13	313.95	243.41	77,53 %	313.95	243.41	77,53 %	0,00
1400	Running costs of kitchenettes and canteens	1,882.20	760.11	40,38 %	1,882.20	760.11	40,38 %	0,00
1402	Equipment of kitchenettes and canteens	429.00	429.00	100,00 %	429.00	429.00	100,00 %	0,00
	Total Article 140	2,311.20	1,189.11	51,45 %	2,311.20	1,189.11	51,45 %	0,00
1410	Medical service	4,030.54	3,715.36	92,18 %	4,030.54	3,715.36	92,18 %	0,00
	Total Article 141	4,030.54	3,715.36	92,18 %	4,030.54	3,715.36	92,18 %	0,00
	Total Chapter 14	6,341.74	4,904.47	77,34 %	6,341.74	4,904.47	77,34 %	0,00
1610	Social contacts between members of staff	2,794.62	626.73	22,43 %	2,794.62	626.73	22,43 %	0,00
	Total Article 161	2,794.62	626.73	22,43 %	2,794.62	626.73	22,43 %	0,00
	Total Chapter 16	2,794.62	626.73	22,43 %	2,794.62	626.73	22,43 %	0,00
1700	Entertainment and representation exp. for temporary staff	400.00	0,00	0,00 %	400.00	0,00	0,00 %	0,00
	Total Article 170	400.00	0,00	0,00 %	400.00	0,00	0,00 %	0,00
	Total Chapter 17	400.00	0,00	0,00 %	400.00	0,00	0,00 %	0,00

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Budget Execution: C8

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Budget Line Position	Budget Line Description	Commitment Appropriation Transaction Amount (1)	Executed Commitment Amount (2)	% Committed (2)/(1)	Payment Appropriation Transaction Amount (3)	Executed Payment Amount (4)	% Paid (4)/(3)	RAL (2)-(4)
	Total Title 1	87,838.37	83,359.38	94.90 %	87,838.37	83,359.38	94.90 %	0.00

7/5/2006

Budget Execution: C8

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Budget Line Position	Budget Line Description	Commitment Appropriation Transaction Amount (1)	Executed Commitment Amount (2)	% Committed (2)/(1)	Payment Appropriation Transaction Amount (3)	Executed Payment Amount (4)	% Paid (4)/(3)	RAL (2)-(4)
2020	Water, gas, electricity and heating	17.171,85	17.171,85	100,00 %	17.171,85	17.171,85	100,00 %	0,00
	Total Article 202	17.171,85	17.171,85	100,00 %	17.171,85	17.171,85	100,00 %	0,00
2030	Cleaning and maintenance	4.627,63	4.627,63	100,00 %	4.627,63	4.627,63	100,00 %	0,00
	Total Article 203	4.627,63	4.627,63	100,00 %	4.627,63	4.627,63	100,00 %	0,00
2040	Refurbishment of premises	5.000,00	4.300,00	86,00 %	5.000,00	4.300,00	86,00 %	0,00
	Total Article 204	5.000,00	4.300,00	86,00 %	5.000,00	4.300,00	86,00 %	0,00
2050	Security and surveillance of buildings	77.560,40	77.560,40	99,85 %	77.560,40	77.440,40	99,85 %	0,00
2051	Health and safety at work	1.503,00	1.503,00	100,00 %	1.503,00	1.503,00	100,00 %	0,00
	Total Article 205	79.063,40	78.943,40	99,85 %	79.063,40	78.943,40	99,85 %	0,00
2090	Other expenditure on buildings	21.601,22	20.521,22	95,00 %	26.673,01	20.521,22	76,94 %	0,00
	Total Article 209	21.601,22	20.521,22	95,00 %	26.673,01	20.521,22	76,94 %	0,00
	Total Chapter 20	127.464,10	125.564,10	98,51 %	132.535,89	125.564,10	94,74 %	0,00
2100	Data-processing equipment	62.101,00	62.101,00	100,00 %	62.101,00	62.101,00	100,00 %	0,00
2101	Software development and purchase	24.522,27	24.522,27	100,00 %	24.522,27	24.522,27	100,00 %	0,00
2102	Other expenses	8.880,52	8.880,52	100,00 %	8.880,52	8.880,52	100,00 %	0,00
	Total Article 210	95.503,79	95.503,79	100,00 %	95.503,79	95.503,79	100,00 %	0,00
	Total Chapter 21	95.503,79	95.503,79	100,00 %	95.503,79	95.503,79	100,00 %	0,00
2210	Purchase of furniture	85.249,85	82.618,74	96,91 %	84.569,85	82.618,74	97,69 %	0,00
	Total Article 221	85.249,85	82.618,74	96,91 %	84.569,85	82.618,74	97,69 %	0,00
2230	Purchase, hire, maintenance and repair of vehicles	44.840,87	44.495,38	99,23 %	44.840,87	44.495,38	99,23 %	0,00
2231	Insurance and registration of vehicles	931,43	931,43	100,00 %	931,43	931,43	100,00 %	0,00
	Total Article 223	45.772,30	45.426,81	99,25 %	45.772,30	45.426,81	99,25 %	0,00
2250	Library stocks, purchase of books	2.561,17	1.768,77	69,06 %	2.561,17	1.768,77	69,06 %	0,00
2252	Subscriptions to newspapers and magazines	649,60	478,92	73,73 %	649,60	478,92	73,73 %	0,00
2255	Subscriptions and purchase of information media	2.301,53	1.762,32	76,57 %	2.301,53	1.762,32	76,57 %	0,00
	Total Article 225	5.512,30	4.010,01	72,75 %	5.512,30	4.010,01	72,75 %	0,00
	Total Chapter 22	136.534,45	132.055,56	96,72 %	135.854,45	132.055,56	97,20 %	0,00
2300	Stationery and office supplies	1.901,86	461,16	24,25 %	1.901,86	461,16	24,25 %	0,00

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3/6

17/12/06

Budget Execution: C8

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Budget Line Position	Budget Line Description	Commitment Appropriation Transaction Amount (1)	Executed Commitment Amount (2)	% Committed (2)/(1)	Payment Appropriation Transaction Amount (3)	Executed Payment Amount (4)	% Paid (4)/(3)	RAL (2)-(4)
Total Article 230		1,901,86	461,16	24,25 %	1,901,86	461,16	24,25 %	0,00
2330	Legal expenses	23,000,00	15,747,13	68,47 %	23,000,00	15,747,13	68,47 %	0,00
Total Article 233		23,000,00	15,747,13	68,47 %	23,000,00	15,747,13	68,47 %	0,00
Total Chapter 23		24,901,86	16,208,29	65,09 %	24,901,86	16,208,29	65,09 %	0,00
2400	Postal charges	3,812,63	3,812,63	100,00 %	3,812,63	3,812,63	100,00 %	0,00
Total Article 240		3,812,63	3,812,63	100,00 %	3,812,63	3,812,63	100,00 %	0,00
2410	Telecommunications subscriptions and charges	15,072,47	15,072,47	100,00 %	15,072,47	15,072,47	100,00 %	0,00
2411	Purchase and installation of equipment	14,831,29	11,374,44	76,69 %	14,831,29	11,374,44	76,69 %	0,00
Total Article 241		29,903,76	26,446,91	88,44 %	29,903,76	26,446,91	88,44 %	0,00
2420	Computer Centre	22,825,81	22,825,75	100,00 %	22,825,81	22,825,75	100,00 %	0,00
2421	Equipment and software for departmental systems	3,430,02	3,430,02	100,00 %	3,430,02	3,430,02	100,00 %	0,00
Total Article 242		26,255,83	26,255,77	100,00 %	26,255,83	26,255,77	100,00 %	0,00
Total Chapter 24		59,972,22	56,515,31	94,24 %	59,972,22	56,515,31	94,24 %	0,00
Total Title 2		444,376,42	425,847,05	95,83 %	448,768,21	425,847,05	94,89 %	0,00

2/5/2006

Budget Execution: C8

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Budget Line Position	Budget Line Description	Commitment Appropriation Transaction Amount (1)	Executed Commitment Amount (2)	% Committed (2)/(1)	Payment Appropriation Transaction Amount (3)	Executed Payment Amount (4)	% Paid (4)/(3)	RAL (2)-(4)
3000	College co-ordination meetings	34,739.05	28,800.99	82.91 %	44,955.15	28,800.99	64.07 %	0.00
3001	college meetings	615.79	615.79	100.00 %	683.82	615.79	90.05 %	0.00
3002	Meetings with other institutions- Europol etc..	7,098.05	2,863.83	40.35 %	7,098.05	2,863.83	40.35 %	0.00
3004	Other meetings	11,612.21	7,314.62	62.99 %	15,808.05	7,314.62	46.27 %	0.00
	Total Article 300	54,065.10	39,595.23	73.24 %	68,545.07	39,595.23	57.77 %	0.00
3010	Seminars	19,818.81	18,814.81	94.93 %	19,818.81	18,814.81	94.93 %	0.00
	Total Article 301	19,818.81	18,814.81	94.93 %	19,818.81	18,814.81	94.93 %	0.00
3021	Representation expenses	6,618.22	1,809.75	27.34 %	6,618.22	1,809.75	27.34 %	0.00
	Total Article 302	6,618.22	1,809.75	27.34 %	6,618.22	1,809.75	27.34 %	0.00
	Total Chapter 30	80,502.13	60,219.79	74.81 %	94,982.10	60,219.79	63.40 %	0.00
31000	Mission domestic work AUS	41.75	41.75	100.00 %	41.75	41.75	100.00 %	0.00
31004	Missions domestic work GRE	127.06	127.06	100.00 %	127.06	127.06	100.00 %	0.00
31006	Missions domestic work ESP	659.77	659.77	100.00 %	659.77	659.77	100.00 %	0.00
31007	Missions domestic work PT	627.45	627.45	100.00 %	627.45	627.45	100.00 %	0.00
31008	Missions domestic work ITA	254.37	254.37	100.00 %	254.37	254.37	100.00 %	0.00
31009	Missions domestic work IRE	202.06	202.06	100.00 %	202.06	202.06	100.00 %	0.00
31012	Missions domestic work DK	799.37	799.37	100.00 %	799.37	799.37	100.00 %	0.00
31015	Mission domestic work CYP	139.10	139.10	100.00 %	139.10	139.10	100.00 %	0.00
31017	Mission domestic work EST	154.56	154.56	100.00 %	154.56	154.56	100.00 %	0.00
31018	Missions domestic work HUN	71.69	71.69	100.00 %	71.69	71.69	100.00 %	0.00
31024	Missions domestic work SI	417.54	417.54	100.00 %	417.54	417.54	100.00 %	0.00
	Total Article 310	3,494.72	3,494.72	100.00 %	3,494.72	3,494.72	100.00 %	0.00
	Total Article 312	1,978.49	1,978.49	100.00 %	1,978.49	1,978.49	100.00 %	0.00
	Total Chapter 31	5,473.21	5,473.21	100.00 %	5,473.21	5,473.21	100.00 %	0.00
3200	Public Relations	18,522.52	14,300.47	77.21 %	31,189.13	14,300.47	45.85 %	0.00
3201	Website maintenance	185.25	0.00	0.00 %	185.25	0.00	0.00 %	0.00

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Budget Execution: C8

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Budget Line Position	Budget Line Description	Commitment Appropriation Transaction Amount (1)	Executed Commitment Amount (2)	% Committed (2)/(1)	Payment Appropriation Transaction Amount (3)	Executed Payment Amount (4)	% Paid (4)/(3)	RAL (2)-(4)
3202	Publications, information material	13,000.00	336.38	2.59 %	13,336.38	336.38	2.52 %	0.00
3203	Annual report production	5,097.78	2,447.03	48.00 %	6,293.86	2,447.03	38.88 %	0.00
	Total Article 320	36,805.55	17,083.88	46.42 %	51,004.62	17,083.88	33.49 %	0.00
	Total Chapter 32	36,805.55	17,083.88	46.42 %	51,004.62	17,083.88	33.49 %	0.00
3300	Purchase of books	29,012.35	25,857.40	89.13 %	30,558.17	25,857.40	84.62 %	0.00
	Total Article 330	29,012.35	25,857.40	89.13 %	30,558.17	25,857.40	84.62 %	0.00
3310	Projects	76,992.00	67,119.18	87.18 %	76,992.00	67,119.18	87.18 %	0.00
	Total Article 331	76,992.00	67,119.18	87.18 %	76,992.00	67,119.18	87.18 %	0.00
	Total Chapter 33	106,004.35	92,976.58	87.71 %	107,550.17	92,976.58	86.45 %	0.00
3500	EJN Projects	64,261.58	63,569.66	98.92 %	80,483.08	63,569.66	78.99 %	0.00
	Total Article 350	64,261.58	63,569.66	98.92 %	80,483.08	63,569.66	78.99 %	0.00
3510	EJN Meetings	50,000.00	50,000.00	100.00 %	50,000.00	50,000.00	100.00 %	0.00
	Total Article 351	50,000.00	50,000.00	100.00 %	50,000.00	50,000.00	100.00 %	0.00
3530	Other expenses related to EJN	1,535.60	1,535.60	100.00 %	1,535.60	1,535.60	100.00 %	0.00
	Total Article 353	1,535.60	1,535.60	100.00 %	1,535.60	1,535.60	100.00 %	0.00
	Total Chapter 35	115,797.18	115,105.26	99.40 %	132,018.68	115,105.26	87.19 %	0.00
3600	JSB Meetings	402.55	0.00	0.00 %	402.55	0.00	0.00 %	0.00
	Total Article 360	402.55	0.00	0.00 %	402.55	0.00	0.00 %	0.00
3610	JSB Representations expenses	56.00	56.00	100.00 %	56.00	56.00	100.00 %	0.00
	Total Article 361	56.00	56.00	100.00 %	56.00	56.00	100.00 %	0.00
	Total Chapter 36	458.55	56.00	12.21 %	458.55	56.00	12.21 %	0.00
	Total Title 3	345,040.97	290,914.72	84.31 %	381,487.33	290,914.72	74.31 %	0.00
	GRAND TOTAL	877,255.76	800,121.15	91.21 %	928,093.91	800,121.15	86.21 %	0.00

04-29/6



ANNEX TO THE BUDGET ACCOUNTS



LIST OF EUROJUST COLLEGE MEMBERS 2005

National Member of BELGIUM	Michèle Coninx
National Member of CZECH REPUBLIC	Pavel Zeman
National Member of DENMARK	Johan Reimann
National Member of GERMANY	Hermann von Langsdorff
National Member of ESTONIA	Raivo Sepp
National Member of GREECE	Lampros Patsavellas
National Member of SPAIN	Rubén Antonio Jiménez Fernández
National Member of FRANCE	François Falletti
National Member of IRELAND	Jarlath Spellman
National Member of ITALY	Cesare Martellino
National Member of CYPRUS	Katerina Loizou
National Member of LATVIA	Gunārs Bundzis
National Member of LITHUANIA	Rolandas Tilindis
National Member of LUXEMBOURG	Georges Heisbourg
National Member of HUNGARY	Ilona Lévai
National Member of MALTA	Donatella Frendo Dimech
National Member of NETHERLANDS	Roelof Jan Manschot (Vice-President)
National Member of AUSTRIA	Ulrike Haberl-Schwarz (Vice-President)
National Member of POLAND	Mariusz Skowroński
National Member of PORTUGAL	José Luís Lopes da Mota
National Member of SLOVENIA	Malči Gabrijelčič
National Member of SLOVAKIA	Peter Paluda
National Member of FINLAND	Maarit Loimukoski
National Member of SWEDEN	Solveig Wollstad
National Member of UNITED KINGDOM	Mike Kennedy – (President)

Administrative Director

Ernst Merz

LIST OF EUROJUST ADMINISTRATIVE UNITS 2005

Head of Human Resources	Fabian Pereyra
Head of Budget and Finance	Elizabeth Casey
Head of Information Management	Jon Broughton
Head of Security, General Services and Events	Jacques Vos
Head of Legal Services	Catherine Deboyser
EJN Secretariat	Angel Galgo

LIST OF EUROJUST ADMINISTRATIVE SERVICES 2005

Press officer	Joannes Thuy
Data Protection officer	Diana Alonso Blas
College Secretariat	Nadine Thwaites

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EUROJUST STAFF ESTABLISHMENT PLAN 2005

GRADE	NUMBER
A*15	1
A*11	2
A*9	4
A*8	3
A*7	7
A*5	4
Subtotal A*	21
B*8	1
B*7	1
B*5	2
B*3	9
Subtotal B*	13
C*4	17
C*2	25
C*1	9
Subtotal C*	51
D*2	2 *
Subtotal D*	2
Total	87

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