



FINAL ACCOUNTS OF EUROJUST

REPORT ON BUDGETARY AND FINANCIAL MANAGEMENT

01.01.2006 – 31.12.2006

**Signed off by Andrea Tóth, Accounting Officer,
drawn up by Ernst Merz, Administrative Director of Eurojust,
on 27 June 2007**



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CERTIFICATE

The annual accounts of Eurojust for the year 2006 have been prepared in accordance with Title VII of the Eurojust Financial Regulation as well as the accounting rules and methods adopted by the Commission's Accounting Officer.

I hereby certify that based on the information provided by the Authorising Officer, I have a reasonable assurance that the accounts present a true and fair view of the financial position of Eurojust in all material aspects.

Andrea Tóth
Accounting Officer



INTRODUCTION

LEGAL BASIS

In accordance with Article 36 (2) of Council Decision 2002/187/JHA of 28 February 2002, amended by Council Decision 2003/659/JHA of 18 June 2003 (hereinafter referred to as the “Eurojust Decision”) and Article 76 of the Eurojust Financial Regulation of 20 April 2006, the following 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 Eurojust 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:

FINANCIAL STATEMENTS

ECONOMIC OUTTURN ACCOUNT
31.12.2006

	2006	2005
Revenues	12,857,952.63	11,990,722.50
Other operating revenue	972,919.05	58,820.53
TOTAL OPERATING REVENUE	13,830,871.68	12,049,543.03
Staff expenses	6,581,095.25	5,149,324.93
Fixed asset related expenses	673,680.22	507,569.03
Other administrative expenses	2,202,190.00	2,800,185.62
Operational expenses	3,297,374.26	2,053,748.22
TOTAL ADMINISTRATIVE AND OPERATIONAL EXPENSES	12,754,339.73	10,510,827.80
SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES	1,076,531.95	1,538,715.23
Financial operations revenues	0.00	41.63
Financial operations expenses	0.00	487.73
SURPLUS/ (DEFICIT) FROM FINANCIAL ACTIVITIES	0.00	-446.10
SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES	1,076,531.95	1,538,269.13
Extraordinary gains	0.00	0.00
Extraordinary losses	0.00	2,127.67
SURPLUS/(DEFICIT) FROM EXTRAORDINARY ITEMS	0.00	-2,127.67
ECONOMIC RESULT OF THE YEAR	1,076,531.95	1,536,141.46

BALANCE SHEETS

31.12.2006

ASSETS

	31.12.2006	31.12.2005
A. NON CURRENT ASSETS		
Intangible fixed assets	555,980.28	166,891.58
Tangible fixed assets	1,673,097.93	1,605,218.41
Land and buildings	0.00	0.00
Plant and equipment	108,770.49	94,448.88
Computer hardware	634,744.87	696,519.17
Furniture and vehicles	812,595.26	781,408.34
Other fixtures and fittings	116,987.31	32,842.02
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	2,230,023.21	1,773,054.99
B. CURRENT ASSETS		
Stock	0.00	0.00
Short-term receivables	371,942.91	158,973.93
Current receivables	94,126.92	87,491.94
Long term receivables falling due within a year	0.00	0.00
Sundry receivables	19,106.41	0.00
Prepaid expenses and accrued income	258,709.58	71,481.99
Cash and cash equivalents	4,749,138.79	3,130,123.95
TOTAL CURRENT ASSETS	5,121,081.70	3,289,097.88
TOTAL	7,351,104.91	5,062,152.87

LIABILITIES

	31.12.2006	31.12.2005
A. CAPITAL		
Accumulated surplus/deficit	3,378,458.75	1,842,317.29
Economic result of the year	1,076,531.95	1,536,141.46
TOTAL CAPITAL	4,454,990.70	3,378,458.75
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	133,628.15	85,123.41
Accounts payable	2,762,486.06	1,598,570.71
Current payables	62,480.22	-1,415.71
Long-term liabilities falling due within the year	0.00	0.00
Sundry payables	195.18	4,154.43
Accrued expenses and deferred income	417,020.46	544,091.49
Accounts payable with consolidated EC entities	2,282,790.20	1,051,740.50
Pre-financing received from consolidated EC entities	2,158,217.91	1,009,277.50
Other accounts payable against consolidated EC entities	124,572.29	42,463.00
TOTAL CURRENT LIABILITIES	2,896,114.21	1,683,694.12
TOTAL	7,351,104.91	5,062,152.87

CASH-FLOW

31.12.2006

	2006	2005
Cash Flows from operating activities		
Surplus/(deficit) from operating activities	1,076,531.95	1,538,715.23
<u>Adjustments</u>		
Amortization (intangible fixed assets)	121,974.98	73,118.59
Depreciation (tangible fixed assets)	551,705.24	434,450.44
Increase/(decrease) in Provisions for risks and liabilities	48,504.74	66,558.34
(Increase)/decrease in Stock	0.00	0.00
(Increase)/decrease in Long term Receivables	0.00	0.00
(Increase)/decrease in Short term Receivables	-212,968.98	-6,443.43
Increase/(decrease) in Other Long term liabilities	0.00	0.00
Increase/(decrease) in Current payables	63,895.93	-2,729.96
Increase / (decrease) in Other liabilities	-131,030.28	19,331.89
Increase/(decrease) in Liabilities related to consolidated EC entities	1,231,049.70	-246,420.60
(Gains)/losses on sale of Property, plant and equipment	0.00	0.00
Extraordinary items	0.00	-2,127.67
Net cash Flow from operating activities	2,749,663.28	1,874,452.83
Cash Flows from investing activities		
Purchase of tangible and intangible fixed assets	-1,130,648.44	-825,989.32
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	-1,130,648.44	-825,989.32
Financing activities		
Financial operations revenues/expenses	0.00	-446.10
Extraordinary items	0.00	0.00
Net Cash Flow from financing activities	0.00	-446.10
Net increase/(decrease) in cash and cash equivalents	1,619,014.84	1,048,017.41
Cash and cash equivalents at the beginning of the period	3,130,123.95	2,082,106.54
Cash and cash equivalents at the end of the period	4,749,138.79	3,130,123.95

STATEMENT OF CHANGES IN CAPITAL

Capital	Reserves	Accumulated Surplus / Deficit	Economic result of the year	Capital (total)
Balance as of 31 December 2005	0.00	1,842,317.29	1,536,141.46	3,378,458.75
Changes in accounting policies				0.00
Balance as of 1 January 2006	0.00	1,842,317.29	1,536,141.46	3,378,458.75
Basic errors				0.00
Allocation of the Economic Result of Previous Year		1,536,141.46	-1,536,141.46	0.00
Economic result of the year			1,076,531.95	1,076,531.95
Balance as of 31 December 2006	0.00	3,378,458.75	1,076,531.95	4,454,990.70



NOTES TO THE GENERAL ACCOUNTS 1.1.2006 – 31.12.2006

ACCOUNTING POLICIES AND PRINCIPLES

In accordance with Article 36 (2) of Council Decision 2002/187/JHA of 28 February 2002, amended by Council Decision 2003/659/JHA of 18 June 2003 (hereinafter referred to as the “Eurojust Decision”) and Article 76 of the Eurojust Financial Regulation of 20 April 2006, the following provisional accounts together with a report on budgetary and financial management have been drawn up. They also follow 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 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 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.¹ 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 Eurojust 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; 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; Implementing Rules, Article 188).

¹ 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; 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; 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; 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; 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; 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.) (IPSAS 1; Eurojust Financial Regulation, Article 79 (1); Implementing Rules, Article 194).

CURRENCY AND BASIS FOR CONVERSION

Functional and reporting currency

The financial statements are presented in Euro, which is the functional and reporting currency of Eurojust (Eurojust 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 ACCOUNTS

The chart of accounts used by Eurojust follows the structure of the Harmonised Chart of Accounts adopted by the Commission's Accounting Officer, as it is laid down in the General Financial Regulation, Article 133 and in the Implementing Rules, Article 212.

ECONOMIC OUTTURN STATEMENT

Revenue

Revenues for 2005 and 2006 consist solely of the subsidy received from the European Commission.

	2006	2005
Revenues	12,857,952.63	11,990,722.50

Other operating income

	2006	2005
Recovered rental fee	952,403.96	-
Unused provisions	-	18,565.07
Exchange rate gains	174.87	-
Miscellaneous recoveries	20,340.22	40,255.46
Total	972,919.05	58,820.53

Other operating income consists of recovery of expenses as well as the exchange rate gains and the amount of the liquidation of the unused provisions.

In 2006 the rental fee to be paid by Eurojust for its premises has been reviewed, as a result Eurojust recovered 952,403.96 EUR from the Housing Agency (Rijksgebouwdienst).

Expenses

According to the principle of the accrual-based accounting, financial statements take account of expenses relating to the reporting period, without taking into consideration the payment date; in other words when the goods or services are used or consumed.

Administrative and operational expenses

	2006	2005
Staff expenses	6,581,095.25	5,149,324.93
Fixed asset related expenses	673,680.22	507,569.03
Other administrative expenses	2,202,190.00	2,800,185.62
Operational expenses	3,297,374.26	2,053,748.22
Total	12,754,339.73	10,510,827.80

Staff expenses (Budget title 1) contain personnel related expenses: salaries, allowances, medical services and other welfare expenses. Fixed asset related expenses contain the charged amortisation/depreciation. Other administrative expenses (Budget title 2) contain rental of buildings and associated costs, maintenance and service fees as well as other office running costs. Operational expenses (Budget title 3) 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.

Average number of employees

	2006	2005
Temporary agents	91	63
Contract agents	2	0
Total	93	63

Extraordinary activities

	2006	2005
Extraordinary gains	0.00	0.00
Extraordinary losses	0.00	(2,127.67)
Total	0.00	(2,127.67)

BALANCE SHEET

ASSETS

Assets are resources controlled by Eurojust as a result of past events and from which future economic benefits or service potential are expected to flow.

Fixed assets

Fixed assets are assets that are expected to be used during more than one reporting period. The 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 are identifiable non-monetary assets without physical substance; consisting of computer software and the development cost of the intangible assets under construction.

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 is the systematic allocation of the depreciable amount of an asset over its useful life (IPSAS 17). The depreciation on fixed assets is calculated using the straight-line method with the following rates:

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%

Details of the fixed assets' depreciation can be found in the following table.

FIXED ASSETS
01.01.2006 - 31.12.2006

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	297,313.40	322,429.68		619,743.08	L 25%	130,421.82	121,974.98		252,396.80	367,346.28
21400000	Intangible asset under construction	0.00	188,634.00		188,634.00	N/A	0.00	0.00		0.00	188,634.00
23000000	Technical equipment	130,703.66	32,819.69		163,523.35	L 12,5%	36,254.78	18,498.08		54,752.86	108,770.49
24000000	Movable furniture	902,715.14	166,020.07		1,068,735.21	L 10%	200,167.00	103,903.03		304,070.03	764,665.18
24010000	Vehicles	114,701.82	0.00		114,701.82	L 25%	49,219.60	28,675.44		77,895.04	36,806.78
24020000	Kitchen, cafeteria and nursery	18,037.50	0.00		18,037.50	L 12,5%	4,659.52	2,254.68		6,914.20	11,123.30
24100000	Computer hardware	1,328,112.76	294,417.44		1,622,530.20	L 25%	631,593.59	356,191.74		987,785.33	634,744.87
24200000	Telecommunications and Audiovisual	60,599.29	126,327.56		186,926.85	L 25%	27,757.27	42,182.27		69,939.54	116,987.31
	Totals	2,852,183.57	1,130,648.44	0.00	3,982,832.01		1,080,073.58	673,680.22	0.00	1,753,753.80	2,229,078.21



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

	2006	2005
Rental deposit	945.00	945.00

Current receivables

	2006	2005
VAT receivable – Netherlands	60,036.50	42,613.11
Salary advances	30,241.99	13,043.24
Mission advances	57.75	54.95
Debtors	3,790.68	31,780.64
Total	94,126.92	87,491.94

Sundry receivables

	2006	2005
Sundry receivables	19,106.41	-

Pending the signature of the memorandum of understanding between Europol and Eurojust about the common secure communication line, the cost of the equipment bought for the project for Europol has been recorded as sundry receivable in the books until the recovery order can be issued.

Prepaid expenses and accrued income

	2006	2005
Accrued interest	66,321.13	19,791.58
Prepaid software maintenance	159,250.60	19,448.14
Prepaid subscriptions	31,485.62	31,793.21
Prepaid other service fees	1,312.71	496.32
Miscellaneous prepayments	339.52	(47.26)
Total	258,709.58	71,481.99



Cash and cash equivalents

	2006	2005
Bank accounts	4,748,928.21	3,129,705.19
Cash	210.58	418.76
Total	4,749,138.79	3,130,123.95

The bank accounts are held with Rabobank.

EQUITY AND LIABILITIES

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. 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.

	2006	2005
Provision for untaken leave	133,628.15	85,123.41

Current payables

The accounts payable as at 31 December 2006 compromise invoices not yet paid to our suppliers.

	2006	2005
Creditors	62,480.22	(1,415.71)

Accrued expenses

	2006	2005
Accrued expenses title 1	105,589.17	78,679.71
Accrued expenses title 2	117,676.42	198,373.84
Accrued expenses title 3	193,754.87	267,037.94
Total	417,020.46	544,091.49



Accounts payable with consolidated EC entities

	2006	2005
Repayable positive budgetary outturn	1,842,047.37	1,009,277.5
Pre-financing for AGIS/E-POC project	316,170.54	-
Repayable interest earned on EC subsidy	124,074.23	42,463.00
Other payables to consolidated EC entities	498.06	-
Total	2,282,790.20	1,051,740.50

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 an obligation to return the unused pre-financing advance to the European Communities.

In the framework of the AGIS program Eurojust was granted a contract for the further development of European Pool against Organized Crime (E-POC) programme, the pre-financing for the project was received on 29/12/2006.

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

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.

Operational leases

Operational leases are classified where the lessor retains a significant portion of the risks and rewards of ownership. Lease payments under an operating lease are recognised as an expense in the economic outturn account on a straight-line basis over the lease term. Assets subject to an operating lease are regarded as rentals.

Eurojust has a lease contract with the Housing Agency (Rijksgebouwdienst) for its premises in the office building called "De Haagse Arc". The period of the contract is from 1 January 2003 to 30 June 2012. According to the conditions the contract can be terminated with a 12 months notice therefore we recognise as contingent liability only the payable amount during the next calendar year.

Description	Charges paid in 2006	Charges to be paid next year	Charges to be paid later than one year	Total charges to be paid
Building rent	1,347,764.49	1,376,200.00	-	1,376,200.00



Eurojust has an operational lease contract with KBC Lease for photocopy machines. The end date of the contract is 30/04/2009.

Description	Charges paid in 2006	Charges to be paid next year	Charges to be paid later than one year	Total charges to be paid
Photocopy machines	24,327.84	24,327.84	32,437.12	56,764.96

Carryovers

Eurojust recognises as a 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.

	2006	2005
Automatic carryovers	2,519,329.78	1,828,480.93
Accrued expenses	(417,020.46)	(544,091.49)
Contingent liabilities for carryovers	2,102,309.32	1,284,389.43

Legal case

Eurojust has a pending litigation before the European Civil Service Tribunal. The application aims for compensation; the recognised contingent liability for this case is 388,297 EUR.

	2006	2005
Operational leases	1,432,964.96	81,092.80
Carryovers	2,102,309.32	1,284,389.43
Legal case	388,297.00	-
Contingent liabilities	3,923,571.28	1,365,482.23

CHANGES IN ACCOUNTING POLICIES

The presentation of some of the items on the economic outturn account has been changed in order to fully comply with the rules applied by the Commission.

Exchange gains/losses

Exchange gains and losses realised from currency transactions during the previous reporting period have been presented as financial operation revenues/losses (in total -446.10 EUR); while in the 2006 statements these transactions are accounted for as other operating revenues (in case of gain, 174.87 EUR) and as operational expenses (in case of loss, 342.88 EUR).



Expenses

In the 2005 statements the following expense categories were used: Staff expenses/Goods and services. In the 2006 statements the expenses are presented in a way which follows the budgetary structure better: Staff expenses/Other administrative expenses/Operational expenses. The comparative figures for 2005 have been accordingly restated.

There is no effect of the changes in accounting policies on the accumulated surplus/deficit account.



PART II:

REPORT ON BUDGETARY AND FINANCIAL MANAGEMENT



BUDGETARY OUTTURN STATEMENT 1.1.2006-31.12.2006

	2006	2005
INCOME		
Commission subsidy	14,700,000.00	13,000,000.00
Miscellaneous income	<u>1,004,194.04</u>	<u>8,474.82</u>
TOTAL INCOME	15,704,194.04	13,008,474.82
EXPENSES		
Personnel expenses - Budget title I		
Payments	6,412,334.66	5,084,401.09
Carryovers	188,736.76	111,743.85
Miscellaneous operative expenses - Budget title II		
Payments	2,213,657.56	2,591,019.54
Carryovers	1,081,602.16	722,125.38
Operative expenses - Budget title III		
Payments	2,940,446.60	2,276,453.00
Carryovers	<u>1,319,990.86</u>	<u>1,280,095.24</u>
TOTAL EXPENSES	14,156,768.60	12,065,838.10
Total appropriations not utilised	543,231.40	934,161.90
REVENUE OUTTURN BEFORE SPECIAL ITEMS	1,547,425.44	942,636.72
Cancelled carryovers	294,789.94	67,086.87
Exchange rate differences	<u>-168.01</u>	<u>-446.10</u>
REVENUE OUTTURN	<u>1,842,047.37</u>	<u>1,009,277.49</u>

**BUDGET IMPLEMENTATION C1 1.1.2006-31.12.2006**

	2006	2005
TITLE 1		
Budget	6,843,843.06	5,418,596.02
Committed	6,601,071.42	5,196,144.94
Paid	6,412,334.66	5,084,401.09
Automatic carryovers	188,736.76	111,743.85
Non-automatic carryovers	0.00	0.00
Total expenditure	6,601,071.42	5,196,144.94
Appropriations not utilized	242,771.64	222,451.08
Committed on budget	96.45%	95.89%
TITLE 2		
Budget	3,384,235.37	3,380,378.30
Committed	3,295,259.72	3,206,661.37
Paid	2,213,657.56	2,591,019.54
Automatic carryovers	1,081,602.16	615,641.83
Non-automatic carryovers	0.00	106,483.55
Total expenditure	3,295,259.72	3,313,144.92
Appropriations not utilized	88,975.65	67,233.38
Committed on budget	97.37%	94.86%
TITLE 3		
Budget	4,471,921.57	4,201,025.68
Committed	4,189,437.46	3,377,548.24
Paid	2,940,446.60	2,276,453.00
Automatic carryovers	1,248,990.86	1,101,095.24
Non-automatic carryovers	71,000.00	179,000.00
Total expenditure	4,260,437.46	3,556,548.24
Appropriations not utilized	211,484.11	644,477.44
Committed on budget	93.68%	80.40%
TOTAL		
Budget	14,700,000.00	13,000,000.00
Committed	14,085,768.60	11,780,354.55
Paid	11,566,438.82	9,951,873.63
Automatic carryovers	2,519,329.78	1,828,480.92
Non-automatic carryovers	71,000.00	285,483.55
Total expenditure	14,156,768.60	12,065,838.10
Appropriations not utilized	543,231.40	934,161.90
Committed on budget	95.82%	90.62%



BUDGET IMPLEMENTATION C2 1.1.2006-31.12.2006

	2006	2005
TITLE 2		
Budget	106,483.55	0.00
Committed	66,023.12	0.00
Paid	66,023.12	0.00
Automatic carryovers	0.00	0.00
Non-automatic carryovers	0.00	0.00
Total expenditure	66,023.12	0.00
Cancelled carryovers	40,460.43	0.00
Committed on budget	62.00%	0.00%
TITLE 3		
Budget	179,000.00	0.00
Committed	179,000.00	0.00
Paid	179,000.00	0.00
Automatic carryovers	0.00	0.00
Non-automatic carryovers	0.00	0.00
Total expenditure	179,000.00	0.00
Cancelled carryovers	0.00	0.00
Committed on budget	100.00%	0.00%
TOTAL		
Budget	285,483.55	0.00
Committed	245,023.12	0.00
Paid	245,023.12	0.00
Automatic carryovers	0.00	0.00
Non-automatic carryovers	0.00	0.00
Total expenditure	245,023.12	0.00
Cancelled carryovers	40,460.43	0.00
Committed on budget	85.83%	0.00%



BUDGET IMPLEMENTATION C8 1.1.2006-31.12.2006

	2006	2005
TITLE 1		
Budget	111,743.85	87,838.37
Committed	95,507.43	83,359.38
Paid	95,507.43	83,359.38
Automatic carryovers	0.00	0.00
Non-automatic carryovers	0.00	0.00
Total expenditure	95,507.43	83,359.38
Cancelled carryovers	16,236.42	4,478.99
Committed on budget	85.47%	94.90%
TITLE 2		
Budget	615,641.83	434,328.68
Committed	504,697.50	425,847.05
Paid	504,697.50	425,847.05
Automatic carryovers	0.00	0.00
Non-automatic carryovers	0.00	0.00
Total expenditure	504,697.50	425,847.05
Cancelled carryovers	110,944.33	8,481.63
Committed on budget	81.98%	98.05%
TITLE 3		
Budget	1,101,095.24	345,040.97
Committed	973,946.48	290,914.72
Paid	973,946.48	290,914.72
Automatic carryovers	0.00	0.00
Non-automatic carryovers	0.00	0.00
Total expenditure	973,946.48	290,914.72
Cancelled carryovers	127,148.76	54,126.25
Committed on budget	88.45%	84.31%
TOTAL		
Budget	1,828,480.92	867,208.02
Committed	1,574,151.41	800,121.15
Paid	1,574,151.41	800,121.15
Automatic carryovers	0.00	0.00
Non-automatic carryovers	0.00	0.00
Total expenditure	1,574,151.41	800,121.15
Cancelled carryovers	254,329.51	67,086.87
Committed on budget	86.09%	92.26%

RECONCILIATION BUDGETARY OUTTURN VERSUS ECONOMIC RESULT

	2006 Detail	2006 Total	2005 Detail	2005 Total
Budgetary revenue outturn		1,842,047.37		1,009,277.50
Impact of budgetary result (repay to the Commission)		-1,842,047.37		-1,009,277.50
<u>Impact of purchase of fixed assets and depreciation</u>				
Purchase of fixed assets	1,130,648.44		825,989.32	
Depreciation	-673,680.22		-507,569.03	
		456,968.22		318,420.29
<u>Impact of the activation of some items</u>				
Non-current receivables	0.00		0.00	
Stock	0.00		0.00	
		0.00		0.00
<u>Impact of accrued expenses of the year</u>				
Carryovers	2,590,329.78		2,113,964.47	
Accrued expenses	-417,020.46		-544,091.49	
		2,173,309.32		1,569,872.98
<u>Reversal of previous year accrued expenses</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>Increase/decrease of provisions</u>	-48,504.74	-48,504.74	-66,558.34	-66,558.34
<u>Other impacts</u>				
Prepaid expenses	191,193.47		51,737.67	
Reversal of prepayments previous year	-51,737.67		-6,013.26	
Extraordinary losses	0.00		-2,127.67	
Creditors	-62,480.22		0.00	
Debtors	330.78		31,780.64	
Receivables cashed in 2006	-31,780.64		0.00	
Sundry receivables	19,106.41		0.00	
Other corrections	0.00		13,773.91	
		64,632.13		89,151.29
Total adjustments		-765,515.42		526,863.96
Economic result		1,076,531.95		1,536,141.46



BUDGETARY MANAGEMENT 1.1.2006 – 31.12.2006

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 the Eurojust Financial Regulation.

Subsidy from the general budget of the European Union

In 2006, Eurojust received a budget of 14,700,000 € 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

REVENUE

In 2006, the only source of revenue for the Eurojust budget is the subsidy it receives from the general budget of the European Union. In 2006, Eurojust received 14,700,000 €. 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 Eurojust Financial Regulation.

EXPENDITURE

C1 – Current Appropriations

Title 1

2005		2006	
Commitments	Payments	Commitments	Payments
96%	94%	96%	94%

The budget for Title 1 increased by 26% since 2005 reflecting the increased staffing costs and related expenses. Expenditure on salaries and allowances increased in line with the recruitment of 33 new staff. The establishment contained 112 posts of which 91 were filled at the end of 2006.

Title 2

2005		2006	
Commitments	Payments	Commitments	Payments
95%	77%	97%	65%

The budget for Title 2 remained relatively stable in comparison to 2005. The further roll out of the document management system, the replacement of old IT equipment and the enhancement of the network continued to be significant factors which impacted on the IT budget. The security budget increased in comparison to 2005 also. However the most notable increase was on budget line 2090 where a significant amount of progress was made in plans to refurbish the local area network rooms to cope with the increased IT capacities of Eurojust. This increased by over 300 % in comparison to 2005 due to this new project.

Title 3

2005		2006	
Commitments	Payments	Commitments	Payments
91%	77%	94%	66%

The budget for Title 3 was committed with a 24% increase from the amount committed in 2005. This reflects the increased use of Eurojust as a coordination and facilitation tool to expedite the procedures surrounding criminal cases where more than 2 countries are involved. The use of Eurojust's meeting facilities and contacts have increased again since 2005. In addition, a lot of progress was made in the projects concerning the Schengen Information System, connection to Europol via a secure line and the Case Management System Eurojust has put in place in close cooperation with certain Member States – also with the support of EU financing.

C2 – Appropriations non-automatically carried over

Title 2

In accordance with Article 10 of the framework financial regulation, Eurojust made a non-automatic carry over of commitment and payment appropriations for a total amount of 285,483.55 € from the year 2005 to 2006. Of this amount, 245,023.12 € was finally committed by 31 March 2006 (the entire amount committed was also paid by 31 December 2006). The amount cancelled from this non-automatic carry over is 40,460.43 €.

The remaining amount was not committed due to the need to re-launch the tender procedure in 2006. This amount was to purchase a new service vehicle for Eurojust under the General Services budget.

For transparency, a full list of the projects concerned by the non-automatic carry over are listed below:

Subject	Budget Line	Amount c. over	Committed	Cancelled
Security	2050	25,994.80	25,994.80	-
Library	2210	40,497.02	40,028.32	468.70
General Services	2230	39,991.73	-	39,991.73
ICT	3310	179,000	179,000	-
Total		285,483.55	245,023.12	40,460.43

C8 – Appropriations automatically carried over

Eurojust is constantly making an effort to carry over as little as possible to the next financial year and tries to receive as many invoices as possible before the end of the year. In 2006, 18% of the amount committed in 2006 was carried over automatically to 2007. The majority of this was from Title 3 where outstanding meeting and mission expenses were not closed by the end of the year.

Full reports on the execution of C1, C2 and C8 appropriations are set out in the following tables beginning on page 27 of these statements.

* * *

Budget Transfers

The total number of Budget transfers during the year was 9. The approval of the College was also required at the end of the year and this was done in accordance with the Eurojust Financial Regulation.



Financial Circuits

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.. 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. In addition, checklists have been introduced. Regular ex-post controls are also done and reported on.

Management and Control Systems

In 2006, Eurojust continued to develop and improve its internal management and control instruments and procedures by adopting the following measures:

- In line with the recommendations of the IAS and ECA, the AD put in place the Eurojust Internal Control Standards, as approved by the College
- The Administration Work Programme for the Units/Services was introduced and its implementation has been monitored regularly by the Administrative Director and the College, via the corresponding Teams (Admin Team & CPT)
- Periodic reporting to the management board (College) on budget implementation and Work Programme implementation was improved by establishing a quarterly reporting procedure to the management board (College) via the Admin Team
- Quality Management processes are beginning to be introduced by evaluating risks and performance indicators within the Administration Units/Services
- Management has been trained on Project Management tools (PRINCE2) in order to introduce a common approach (language) to projects’ management and improve efficiency in delivering results. The management board members will also be trained in this area for the same abovementioned purposes in 2007.

Procurement processes were improved by the AD adoption of his *Decision on the organisation of procurement and related tasks*; a Procurement overview is regularly updated by the Legal Service in coordination with the Administration Units/Services



BUDGETARY TABLES 01.01.2006 – 31.12.2006

Budget Execution C1-2006

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)	3,495,530.00	3,461,100.92	99.02%	3,495,530.00	3,461,100.92	99.02%	0.00
1101	Family allowances	383,370.94	378,655.91	98.77%	383,370.94	378,655.91	98.77%	0.00
1102	Expatriation and foreign residence allowances (IDE)	512,887.00	485,603.27	94.68%	512,887.00	485,603.27	94.68%	0.00
1103	Secretary's allowance (ISE)	22,426.00	22,331.47	99.58%	22,426.00	22,331.47	99.58%	0.00
Total Article 110		4,414,213.94	4,347,691.57	98.49%	4,414,213.94	4,347,691.57	98.49%	0.00
1110	Auxiliary staff/Contract agents	15,205.00	0.00	0.00%	15,205.00	0.00	0.00%	0.00
Total Article 111		15,205.00	0.00	0.00%	15,205.00	0.00	0.00%	0.00
1120	Training and information for staff	153,000.00	142,949.58	93.43%	153,000.00	142,949.58	93.43%	10,050.42
Total Article 112		153,000.00	142,949.58	93.43%	153,000.00	142,949.58	93.43%	10,050.42
1130	Insurance against sickness	124,178.00	117,707.51	94.79%	124,178.00	117,707.51	94.79%	6,470.49
1131	Insurance against accidents and occupational diseases	34,792.00	30,083.20	86.47%	34,792.00	30,083.20	86.47%	4,708.80
1132	Unemployment insurance for temporary staff	50,912.00	39,017.89	76.64%	50,912.00	39,017.89	76.64%	11,894.11
Total Article 113		209,882.00	186,808.60	89.01%	209,882.00	186,808.60	89.01%	23,073.40
1140	Birth and death grants	3,995.00	397.31	9.95%	3,995.00	198.31	4.96%	3,796.69
1141	Annual travel expenses from the place of work to origin	109,918.00	109,258.11	99.40%	109,918.00	109,258.11	99.40%	659.89
1147	Astreinte	24,480.00	12,590.31	51.43%	24,480.00	12,590.31	51.43%	11,889.69
Total Article 114		138,393.00	122,245.73	88.33%	138,393.00	122,046.73	88.19%	16,346.27
1150	Overtime	65,536.88	63,944.17	97.57%	65,536.88	62,237.55	94.97%	3,300.33
Total Article 115		65,536.88	63,944.17	97.57%	65,536.88	62,237.55	94.97%	3,300.33
1174	Supplementary clerical and interim services	926,851.21	865,650.14	93.40%	926,851.21	786,801.95	84.89%	140,049.26
1177	Other services rendered	40,500.00	39,500.00	97.53%	40,500.00	35,500.00	87.65%	5,000.00
Total Article 117		967,351.21	905,150.14	93.57%	967,351.21	822,301.95	85.01%	145,049.26
1180	Expenditure related to Recruitment	47,470.00	47,470.00	100.00%	47,470.00	46,043.31	96.99%	1,426.69
1181	Travel expenses taking up duty	19,200.00	3,746.06	19.51%	19,200.00	3,746.06	19.51%	15,453.94
1182	Installation, resettlement and transfer allowances	93,630.94	86,888.79	92.80%	93,630.94	81,292.45	86.82%	12,338.49
1183	Removal expenses	55,500.00	54,141.25	97.55%	55,500.00	54,141.25	97.55%	1,358.75
1184	Temporary daily subsistence allowances	75,554.09	67,450.90	89.27%	75,554.09	67,450.90	89.27%	8,103.19
Total Article 118		291,355.03	259,698.00	89.13%	291,355.03	252,673.97	86.72%	38,681.06

Budget Execution C1-2006

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)	406,884.00	403,136.36	99.08%	406,884.00	403,136.36	99.08%	0.00
	Total Article 119	406,884.00	403,136.36	99.08%	406,884.00	403,136.36	99.08%	0.00
	Total Chapter 11	6,661,821.06	6,431,624.15	96.54%	6,661,821.06	6,268,911.27	94.10%	162,712.88
1300	Mission expenses other Eurojust Staff	80,000.00	80,000.00	100.00%	80,000.00	74,664.68	93.33%	5,335.32
	Total Article 130	80,000.00	80,000.00	100.00%	80,000.00	74,664.68	93.33%	5,335.32
	Total Chapter 13	80,000.00	80,000.00	100.00%	80,000.00	74,664.68	93.33%	5,335.32
1400	Running costs of kitchenettes and canteens	28,500.00	24,900.03	87.37%	28,500.00	23,929.95	83.96%	970.08
1401	Routine conversion and replacement of equipment	15,372.00	10,644.71	69.25%	15,372.00	1,336.78	8.70%	9,307.93
	Total Article 140	43,872.00	35,544.74	81.02%	43,872.00	25,266.73	57.59%	10,778.01
1410	Medical service	21,700.00	18,429.60	84.93%	21,700.00	12,597.52	58.05%	5,832.08
1411	Purchase of medical equipment	100.00	22.95	22.95%	100.00	0.00	0.00%	22.95
	Total Article 141	21,800.00	18,452.55	84.64%	21,800.00	12,597.52	57.79%	5,855.03
	Total Chapter 14	65,672.00	53,997.29	82.22%	65,672.00	37,864.25	57.66%	16,133.04
1610	Social contacts between members of staff	22,801.55	22,801.55	100.00%	22,801.55	19,811.29	86.89%	2,990.26
	Total Article 161	22,801.55	22,801.55	100.00%	22,801.55	19,811.29	86.89%	2,990.26
1620	Other welfare expenditure	4,095.85	4,095.85	100.00%	4,095.85	4,095.85	100.00%	0.00
	Total Article 162	4,095.85	4,095.85	100.00%	4,095.85	4,095.85	100.00%	0.00
1630	Staff Committee	4,452.60	3,664.12	82.29%	4,452.60	3,664.12	82.29%	0.00
	Total Article 163	4,452.60	3,664.12	82.29%	4,452.60	3,664.12	82.29%	0.00
	Total Chapter 16	31,350.00	30,561.52	97.48%	31,350.00	27,571.26	87.95%	2,990.26
1700	Entertainment and representation exp. for temporary staff	5,000.00	4,888.46	97.77%	5,000.00	3,323.20	66.46%	1,565.26
	Total Article 170	5,000.00	4,888.46	97.77%	5,000.00	3,323.20	66.46%	1,565.26
	Total Chapter 17	5,000.00	4,888.46	97.77%	5,000.00	3,323.20	66.46%	1,565.26
	Total Title 1	6,843,843.06	6,601,071.42	96.45%	6,843,843.06	6,412,334.66	93.59%	188,736.76

Budget Execution C1-2006

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	1,347,764.49	1,347,764.49	100.00%	1,347,764.49	1,347,764.49	100.00%	0.00
	Total Article 200	1,347,764.49	1,347,764.49	100.00%	1,347,764.49	1,347,764.49	100.00%	0.00
2010	Insurance	11,001.90	7,759.37	70.53%	11,001.90	7,759.37	70.53%	0.00
	Total Article 201	11,001.90	7,759.37	70.53%	11,001.90	7,759.37	70.53%	0.00
2020	Water, gas, electricity and heating	157,000.00	157,000.00	100.00%	157,000.00	117,972.38	75.14%	39,027.62
	Total Article 202	157,000.00	157,000.00	100.00%	157,000.00	117,972.38	75.14%	39,027.62
2030	Cleaning and maintenance	133,538.00	133,538.00	100.00%	133,538.00	114,274.56	85.57%	19,263.44
2031	Treatment of waste	7,800.00	7,800.00	100.00%	7,800.00	1,973.47	25.30%	5,826.53
	Total Article 203	141,338.00	141,338.00	100.00%	141,338.00	116,248.03	82.25%	25,089.97
2050	Security and surveillance of buildings	110,972.95	106,715.02	96.16%	110,972.95	9,729.44	8.77%	96,985.58
2051	Health and safety at work	9,809.35	1,800.00	18.35%	9,809.35	1,800.00	18.35%	0.00
	Total Article 205	120,782.30	108,515.02	89.84%	120,782.30	11,529.44	9.55%	96,985.58
2090	Other expenditure on buildings	489,890.65	489,890.65	100.00%	489,890.65	32,279.58	6.59%	457,611.07
	Total Article 209	489,890.65	489,890.65	100.00%	489,890.65	32,279.58	6.59%	457,611.07
	Total Chapter 20	2,267,777.34	2,252,267.53	99.32%	2,267,777.34	1,633,553.29	72.03%	618,714.24
2100	Consumables	5,339.79	4,868.79	91.18%	5,339.79	4,868.79	91.18%	0.00
2101	Software	62,571.00	61,638.02	98.51%	62,571.00	35,183.97	56.23%	26,454.05
2102	Subscriptions	26,814.69	26,814.69	100.00%	26,814.69	25,637.75	95.61%	1,176.94
	Total Article 210	94,725.48	93,321.50	98.52%	94,725.48	65,690.51	69.35%	27,630.99
	Total Chapter 21	94,725.48	93,321.50	98.52%	94,725.48	65,690.51	69.35%	27,630.99
2210	Purchase of furniture	228,202.94	188,174.62	82.46%	228,202.94	7,330.87	3.21%	180,943.75
	Total Article 221	228,202.94	188,174.62	82.46%	228,202.94	7,330.87	3.21%	180,943.75
2230	Purchase, hire, maintenance and repair of vehicles	57,220.00	57,465.43	100.43%	57,220.00	7,060.60	12.34%	50,404.83
	Total Article 223	57,220.00	57,465.43	100.43%	57,220.00	7,060.60	12.34%	50,404.83
2231	Insurance and registration of vehicles	6,092.53	6,092.53	100.00%	6,092.53	6,092.53	100.00%	0.00
	Total Article 223	63,312.53	63,557.96	100.39%	63,312.53	13,153.13	20.77%	50,404.83
2250	Library stocks, purchase of books	29,000.00	11,935.19	41.16%	29,000.00	11,099.93	38.28%	835.26
2252	Subscriptions to newspapers and magazines	20,000.00	14,735.39	73.68%	20,000.00	12,232.26	61.16%	2,503.13
2255	Subscriptions and purchase of information media	59,400.00	53,176.76	89.52%	59,400.00	47,526.76	80.01%	5,650.00
	Total Article 225	108,400.00	79,847.34	73.66%	108,400.00	70,858.95	65.37%	8,988.39
	Total Chapter 22	399,915.47	331,579.92	82.91%	399,915.47	91,342.95	22.84%	240,236.97

Budget Execution C1-2006

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)
2300	Stationery and office supplies	52,400.00	52,050.76	99.33%	52,400.00	48,457.89	92.48%	3,592.87
	Total Article 230	52,400.00	52,050.76	99.33%	52,400.00	48,457.89	92.48%	3,592.87
2320	Bank charges	1,000.00	1,000.00	100.00%	1,000.00	742.00	74.20%	258.00
	Total Article 232	1,000.00	1,000.00	100.00%	1,000.00	742.00	74.20%	258.00
2330	Legal expenses	20,000.00	20,000.00	100.00%	20,000.00	17,432.67	87.16%	2,567.33
	Total Article 233	20,000.00	20,000.00	100.00%	20,000.00	17,432.67	87.16%	2,567.33
	Total Chapter 23	73,400.00	73,050.76	99.52%	73,400.00	66,632.56	90.78%	6,418.20
2400	Postal charges	21,816.75	21,816.75	100.00%	21,816.75	18,060.92	82.78%	3,755.83
	Total Article 240	21,816.75	21,816.75	100.00%	21,816.75	18,060.92	82.78%	3,755.83
2410	Telecommunications subscriptions and charges	71,292.66	70,435.64	98.80%	71,292.66	63,067.54	88.46%	7,568.10
	Total Article 241	71,292.66	70,435.64	98.80%	71,292.66	63,067.54	88.46%	7,568.10
2420	Projects	135,421.25	135,421.25	100.00%	135,421.25	40,577.70	29.96%	94,843.55
2421	Hardware	193,748.00	191,233.46	98.70%	193,748.00	112,741.65	58.19%	78,491.81
2422	Maintenance	126,138.42	126,132.91	100.00%	126,138.42	121,990.44	96.71%	4,142.47
	Total Article 242	455,307.67	452,797.62	99.45%	455,307.67	275,309.79	60.47%	177,477.83
	Total Chapter 24	548,417.08	545,040.01	99.38%	548,417.08	356,438.25	64.99%	188,601.76
	Total Title 2	3,384,235.37	3,395,259.72	97.37%	3,384,235.37	2,213,657.56	65.41%	1,081,602.16

Budget Execution C1-2006

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	818,445.00	801,278.31	97.90%	818,445.00	687,920.34	84.05%	113,357.97
3001	college meetings	60,275.00	55,560.14	92.18%	60,275.00	46,774.39	77.60%	8,785.75
3002	Meetings with other institutions- Europol etc..	50,000.00	47,453.80	94.91%	50,000.00	36,637.20	73.27%	10,816.60
3004	Other meetings	21,418.07	21,418.07	100.00%	21,418.07	21,418.07	100.00%	0.00
	Total Article 300	950,138.07	925,710.32	97.43%	950,138.07	792,750.00	83.44%	132,960.32
3010	Seminars	263,280.00	227,560.57	86.43%	263,280.00	180,645.78	68.61%	46,914.79
	Total Article 301	263,280.00	227,560.57	86.43%	263,280.00	180,645.78	68.61%	46,914.79
3021	Representation expenses	27,708.00	17,965.28	64.84%	27,708.00	15,547.93	56.11%	2,417.35
3022	Other expenses related to representation	3,096.00	564.48	18.23%	3,096.00	285.96	9.24%	278.52
	Total Article 302	30,804.00	18,529.76	60.15%	30,804.00	15,833.89	51.40%	2,695.87
	Total Chapter 30	1,244,222.07	1,171,800.65	94.18%	1,244,222.07	969,229.67	78.51%	182,570.98
31000	Mission domestic work AUS	11,200.00	11,200.00	100.00%	11,200.00	9,566.96	85.42%	1,633.04
31001	Missions domestic work GER	5,000.00	5,000.00	100.00%	5,000.00	1,676.23	33.52%	3,323.77
31003	Missions domestic work BEL	1,659.00	1,659.00	100.00%	1,659.00	118.97	7.17%	1,540.03
31004	Missions domestic work GRE	13,020.00	13,020.00	100.00%	13,020.00	11,492.06	88.26%	1,527.94
31005	Missions domestic work FRA	10,500.00	10,500.00	100.00%	10,500.00	9,144.36	87.09%	1,355.64
31006	Missions domestic work ESP	8,800.00	8,800.00	100.00%	8,800.00	4,660.09	52.96%	4,139.91
31007	Missions domestic work PT	8,800.00	8,800.00	100.00%	8,800.00	8,066.11	91.66%	733.89
31008	Missions domestic work ITA	11,700.00	11,700.00	100.00%	11,700.00	8,716.52	74.50%	2,983.48
31009	Missions domestic work IRE	7,100.00	7,100.00	100.00%	7,100.00	6,009.63	84.64%	1,090.37
31010	Missions domestic work SWE	12,960.00	12,960.00	100.00%	12,960.00	10,977.49	84.70%	1,982.51
31011	Missions domestic work FIN	9,600.00	9,600.00	100.00%	9,600.00	7,403.01	77.11%	2,196.99
31012	Missions domestic work DK	9,600.00	9,600.00	100.00%	9,600.00	9,379.45	97.70%	220.55
31013	Missions domestic work UK	10,200.00	10,200.00	100.00%	10,200.00	7,179.32	70.39%	3,020.68
31014	Missions domestic work LUX	6,200.00	6,200.00	100.00%	6,200.00	4,067.99	65.61%	2,132.01
31015	Mission domestic work CYP	13,000.00	13,000.00	100.00%	13,000.00	4,155.35	31.96%	8,844.65
31016	Missions domestic work CZE	8,000.00	8,000.00	100.00%	8,000.00	6,504.11	81.30%	1,495.89
31017	Mission domestic work EST	9,600.00	9,600.00	100.00%	9,600.00	9,374.34	97.65%	225.66
31018	Missions domestic work HUN	6,300.00	6,300.00	100.00%	6,300.00	4,708.23	74.73%	1,591.77
31019	Missions domestic work LAT	8,100.00	8,100.00	100.00%	8,100.00	5,108.18	63.06%	2,991.82
31020	Missions domestic work LIT	11,300.00	11,300.00	100.00%	11,300.00	9,244.32	81.81%	2,055.68
31021	Missions domestic work MAL	8,000.00	8,000.00	100.00%	8,000.00	4,257.37	53.22%	3,742.63
31022	Missions domestic work POL	5,520.00	5,520.00	100.00%	5,520.00	3,984.37	72.18%	1,535.63
31023	Missions domestic work SK	6,400.00	6,400.00	100.00%	6,400.00	3,764.90	58.83%	2,635.10
31024	Missions domestic work SI	10,400.00	10,400.00	100.00%	10,400.00	8,356.99	80.36%	2,043.01
	Total Article 310	212,959.00	212,959.00	100.00%	212,959.00	157,916.35	74.15%	55,042.65

Budget Execution C1-2006

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)
3120	Common Missions	275,000.00	268,940.00	97.80%	275,000.00	212,181.17	77.16%	56,758.83
3121	Seconded National Experts	167,802.84	161,511.21	96.25%	167,802.84	160,258.35	95.50%	1,252.86
	Total Article 312	442,802.84	430,451.21	97.21%	442,802.84	372,439.52	84.11%	58,011.69
3130	Other Missions	17,412.00	17,412.00	100.00%	17,412.00	16,231.27	93.22%	1,180.73
	Total Article 313	17,412.00	17,412.00	100.00%	17,412.00	16,231.27	93.22%	1,180.73
	Total Chapter 31	673,173.84	650,822.21	98.17%	673,173.84	546,587.14	81.20%	114,235.07
3200	Public Relations	80,000.00	73,079.19	91.35%	80,000.00	31,626.35	39.53%	41,452.84
3202	Publications, information material	61,500.00	61,293.17	99.66%	61,500.00	44,087.66	71.69%	17,205.51
3203	Annual report production	382,839.06	364,563.71	95.23%	382,839.06	326,950.36	85.40%	37,613.35
	Total Article 320	524,339.06	498,936.07	95.16%	524,339.06	402,664.37	76.79%	96,271.70
	Total Chapter 32	524,339.06	498,936.07	95.16%	524,339.06	402,664.37	76.79%	96,271.70
3300	Purchase of books	55,196.43	52,015.93	94.24%	55,196.43	36,688.58	66.47%	15,327.35
	Total Article 330	55,196.43	52,015.93	94.24%	55,196.43	36,688.58	66.47%	15,327.35
3310	Projects	818,681.00	738,613.66	90.22%	818,681.00	416,576.25	50.88%	322,037.41
	Total Article 331	818,681.00	738,613.66	90.22%	818,681.00	416,576.25	50.88%	322,037.41
3320	Subscription of ICT Systems for National desks	62,567.63	62,567.63	100.00%	62,567.63	54,054.90	86.39%	8,512.73
3321	Telecommunications	158,424.23	154,836.14	97.74%	158,424.23	142,642.13	90.04%	12,194.01
3322	Consumables for National desks	537.50	537.50	100.00%	537.50	0.00	0.00%	537.50
3323	Hardware for National Desks	185,589.00	185,429.65	99.91%	185,589.00	10,253.65	5.52%	175,176.00
3324	Software for National Desks	69,100.12	13,100.12	18.96%	69,100.12	31,999.20	46.44%	24,293.86
3325	Maintenance Services for National desks	56,293.06	56,293.06	100.00%	56,293.06	252,050.00	447.33%	220,714.10
	Total Article 332	532,511.54	472,764.10	88.78%	532,511.54	252,050.00	47.33%	220,714.10
	Total Chapter 33	1,406,388.97	1,263,393.69	89.83%	1,406,388.97	705,314.83	50.15%	558,078.86
3400	Translation at CDT	10,000.00	3,430.00	34.30%	10,000.00	3,116.00	31.16%	314.00
3401	Translation by other agency	167,000.00	167,000.00	100.00%	167,000.00	127,588.91	76.40%	39,411.09
	Total Article 340	177,000.00	170,430.00	96.29%	177,000.00	130,704.91	73.84%	39,725.09
	Total Chapter 34	177,000.00	170,430.00	96.29%	177,000.00	130,704.91	73.84%	39,725.09
3500	EIN Projects	234,700.00	234,513.70	99.92%	234,700.00	31,493.96	13.42%	203,019.74
	Total Article 350	234,700.00	234,513.70	99.92%	234,700.00	31,493.96	13.42%	203,019.74
3510	EIN Meetings	141,500.00	123,581.53	87.34%	141,500.00	77,149.98	54.52%	46,431.55
	Total Article 351	141,500.00	123,581.53	87.34%	141,500.00	77,149.98	54.52%	46,431.55
3530	Other expenses related to EIN	33,300.00	33,300.00	100.00%	33,300.00	28,512.65	85.62%	4,787.35
	Total Article 353	33,300.00	33,300.00	100.00%	33,300.00	28,512.65	85.62%	4,787.35
	Total Chapter 35	409,500.00	391,395.23	95.58%	409,500.00	137,156.59	33.49%	254,238.64
3600	JSB Meetings	30,621.63	29,643.79	96.81%	30,621.63	28,789.09	94.02%	854.70
	Total Article 360	30,621.63	29,643.79	96.81%	30,621.63	28,789.09	94.02%	854.70
3620	Other expenses for JSB	6,676.00	3,015.82	45.17%	6,676.00	0.00	0.00%	3,015.82
	Total Article 362	6,676.00	3,015.82	45.17%	6,676.00	0.00	0.00%	3,015.82
	Total Chapter 36	37,297.63	32,659.61	87.56%	37,297.63	28,789.09	77.19%	3,870.52
	Total Title 3	4,471,921.57	4,189,437.46	93.68%	4,471,921.57	2,940,446.60	65.75%	1,248,990.86
	GRAND TOTAL	14,700,000.00	14,085,768.60	95.82%	14,700,000.00	11,566,438.82	78.68%	2,519,329.78

Budget Execution C2-2006

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)
2050	Security and surveillance of buildings	25,994.80	25,994.80	100.00%	25,994.80	25,994.80	100.00%	0.00
	Total Article 205	25,994.80	25,994.80	100.00%	25,994.80	25,994.80	100.00%	0.00
	Total Chapter 20	25,994.80	25,994.80	100.00%	25,994.80	25,994.80	100.00%	0.00
2210	Purchase of furniture	40,497.02	40,028.32	98.84%	40,497.02	40,028.32	0.00%	0.00
	Total Article 221	40,497.02	40,028.32	98.84%	40,497.02	40,028.32	0.00%	0.00
2230	Purchase, hire, maintenance and repair of vehicles	39,991.73	0.00	0.00%	39,991.73	0.00	0.00%	0.00
	Total Article 223	39,991.73	0.00	0.00%	39,991.73	0.00	0.00%	0.00
	Total Chapter 22	80,488.75	40,028.32	49.73%	80,488.75	40,028.32	49.73%	0.00
	Total Title 2	106,483.55	66,023.12	62.00%	106,483.55	66,023.12	62.00%	0.00
	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)
3310	Projects	179,000.00	179,000.00	100.00%	179,000.00	179,000.00	100.00%	0.00
	Total Article 331	179,000.00	179,000.00	100.00%	179,000.00	179,000.00	100.00%	0.00
	Total Chapter 33	179,000.00	179,000.00	100.00%	179,000.00	179,000.00	100.00%	0.00
	Total Title 3	179,000.00	179,000.00	100.00%	179,000.00	179,000.00	100.00%	0.00
	GRAND TOTAL	285,483.55	245,023.12	85.83%	285,483.55	245,023.12	85.83%	0.00

Budget Execution C8-2006

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	9,500.00	7,158.43	75.35%	9,500.00	7,158.43	75.35%	0.00
	Total Article 112	9,500.00	7,158.43	75.35%	9,500.00	7,158.43	75.35%	0.00
1174	Supplementary clerical and interim services	50,151.07	48,993.27	97.69%	50,151.07	48,993.27	97.69%	0.00
1177	Other services rendered	1,167.00	1,166.67	99.97%	1,167.00	1,166.67	99.97%	0.00
	Total Article 117	51,318.07	50,159.94	97.74%	51,318.07	50,159.94	97.74%	0.00
1180	Expenditure related to Recruitment	2,339.83	1,224.63	52.34%	2,339.83	1,224.63	52.34%	0.00
1182	Installation, resettlement and transfer allowances	0.40	0.00	0.00%	0.40	0.00	0.00%	0.00
1183	Removal expenses	25,400.00	25,340.00	99.76%	25,400.00	25,340.00	99.76%	0.00
	Total Article 118	27,740.23	26,564.63	95.76%	27,740.23	26,564.63	95.76%	0.00
	Total Chapter 11	88,558.30	83,883.00	94.72%	88,558.30	83,883.00	94.72%	0.00
1300	Mission expenses other Eurojust Staff	165.30	42.03	25.43%	165.30	42.03	25.43%	0.00
	Total Article 130	165.30	42.03	25.43%	165.30	42.03	25.43%	0.00
	Total Chapter 13	165.30	42.03	25.43%	165.30	42.03	25.43%	0.00
1400	Running costs of kitchenettes and canteens	2,488.11	639.46	25.70%	2,488.11	639.46	25.70%	0.00
1401	Routine conversion and replacement of equipment	5,795.17	142.20	2.45%	5,795.17	142.20	2.45%	0.00
	Total Article 140	8,283.28	781.66	9.44%	8,283.28	781.66	9.44%	0.00
1410	Medical service	3,123.71	2,825.43	90.45%	3,123.71	2,825.43	90.45%	0.00
	Total Article 141	3,123.71	2,825.43	90.45%	3,123.71	2,825.43	90.45%	0.00
	Total Chapter 14	11,406.99	3,607.09	31.62%	11,406.99	3,607.09	31.62%	0.00
1610	Social contacts between members of staff	10,634.20	7,676.54	72.19%	10,634.20	7,676.54	72.19%	0.00
	Total Article 161	10,634.20	7,676.54	72.19%	10,634.20	7,676.54	72.19%	0.00
1620	Other welfare expenditure	680.29	0.00	0.00%	680.29	0.00	0.00%	0.00
	Total Article 162	680.29	0.00	0.00%	680.29	0.00	0.00%	0.00
	Total Chapter 16	11,314.49	7,676.54	67.85%	11,314.49	7,676.54	67.85%	0.00
1700	Entertainment and representation exp. for temporary staff	298.77	298.77	100.00%	298.77	298.77	100.00%	0.00
	Total Article 170	298.77	298.77	100.00%	298.77	298.77	100.00%	0.00
	Total Chapter 17	298.77	298.77	100.00%	298.77	298.77	100.00%	0.00
	Total Title 1	111,743.85	95,507.43	85.47%	111,743.85	95,507.43	85.47%	0.00

Budget Execution C8-2006

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	101,333.78	44,530.65	43.94%	101,333.78	44,530.65	43.94%	0.00
	Total Article 202	101,333.78	44,530.65	43.94%	101,333.78	44,530.65	43.94%	0.00
2030	Cleaning and maintenance	11,096.59	1,990.50	17.94%	11,096.59	1,990.50	17.94%	0.00
2031	Treatment of waste	192.78	192.78	100.00%	192.78	192.78	100.00%	0.00
	Total Article 203	11,289.37	2,183.28	19.34%	11,289.37	2,183.28	19.34%	0.00
2050	Security and surveillance of buildings	3,782.64	3,735.04	98.74%	3,782.64	3,735.04	98.74%	0.00
2051	Health and safety at work	380.95	380.95	100.00%	380.95	380.95	100.00%	0.00
	Total Article 205	4,163.59	4,115.99	98.86%	4,163.59	4,115.99	98.86%	0.00
2090	Other expenditure on buildings	72,335.58	42,169.15	58.30%	72,335.58	42,169.15	58.30%	0.00
	Total Article 209	72,335.58	42,169.15	58.30%	72,335.58	42,169.15	58.30%	0.00
	Total Chapter 20	189,122.32	92,999.07	49.17%	189,122.32	92,999.07	49.17%	0.00
2100	Consumables	100,595.65	100,595.65	99.80%	100,595.65	100,595.65	99.80%	0.00
2101	Software	94,202.47	93,922.47	99.70%	94,202.47	93,922.47	99.70%	0.00
2102	Subscriptions	1,379.30	1,328.73	96.33%	1,379.30	1,328.73	96.33%	0.00
	Total Article 210	196,177.42	195,646.83	99.73%	196,177.42	195,646.83	99.73%	0.00
	Total Chapter 21	196,177.42	195,646.83	99.73%	196,177.42	195,646.83	99.73%	0.00
2210	Purchase of furniture	96,229.98	93,745.92	97.42%	96,229.98	93,745.92	97.42%	0.00
	Total Article 221	96,229.98	93,745.92	97.42%	96,229.98	93,745.92	97.42%	0.00
2230	Purchase, hire, maintenance and repair of vehicles	4,669.45	3,348.04	71.70%	4,669.45	3,348.04	71.70%	0.00
2231	Insurance and registration of vehicles	3,203.86	0.00	0.00%	3,203.86	0.00	0.00%	0.00
	Total Article 223	7,873.31	3,348.04	42.52%	7,873.31	3,348.04	42.52%	0.00
2250	Library stocks, purchase of books	7,523.63	5,353.85	71.16%	7,523.63	5,353.85	71.16%	0.00
2252	Subscriptions to newspapers and magazines	930.85	930.75	99.99%	930.85	930.75	99.99%	0.00
2255	Subscriptions and purchase of information media	7,330.00	7,330.00	100.00%	7,330.00	7,330.00	100.00%	0.00
	Total Article 225	15,784.48	13,614.60	86.25%	15,784.48	13,614.60	86.25%	0.00
	Total Chapter 22	119,887.77	110,708.56	92.34%	119,887.77	110,708.56	92.34%	0.00
2300	Stationery and office supplies	19,554.76	19,554.48	100.00%	19,554.76	19,554.48	100.00%	0.00
	Total Article 230	19,554.76	19,554.48	100.00%	19,554.76	19,554.48	100.00%	0.00
2320	Bank charges	206.00	6.00	2.91%	206.00	6.00	2.91%	0.00
	Total Article 232	206.00	6.00	2.91%	206.00	6.00	2.91%	0.00
	Total Chapter 23	19,760.76	19,560.48	98.99%	19,760.76	19,560.48	98.99%	0.00
2400	Postal charges	3,079.99	2,079.99	67.53%	3,079.99	2,079.99	67.53%	0.00
	Total Article 240	3,079.99	2,079.99	67.53%	3,079.99	2,079.99	67.53%	0.00
2410	Telecommunications subscriptions and charges	26,450.47	22,701.86	85.83%	26,450.47	22,701.86	85.83%	0.00
2411	Purchase and installation of equipment	1,754.82	1,721.21	98.08%	1,754.82	1,721.21	98.08%	0.00
	Total Article 241	28,205.29	24,423.07	86.59%	28,205.29	24,423.07	86.59%	0.00
2421	Hardware	59,408.28	59,279.50	99.78%	59,408.28	59,279.50	99.78%	0.00
	Total Article 242	59,408.28	59,279.50	99.78%	59,408.28	59,279.50	99.78%	0.00
	Total Chapter 24	90,693.56	85,782.56	94.59%	90,693.56	85,782.56	94.59%	0.00
	Total Title 2	615,641.83	504,697.50	81.98%	615,641.83	504,697.50	81.98%	0.00

Budget Execution C8-2006

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	183,012.91	140,261.35	76.64%	183,012.91	140,261.35	76.64%	0.00
3001	college meetings	1,751.65	1,271.65	72.60%	1,751.65	1,271.65	72.60%	0.00
3002	Meetings with other institutions- Europol etc..	18,747.29	11,639.23	62.08%	18,747.29	11,639.23	62.08%	0.00
3004	Other meetings	23,456.26	17,322.95	73.85%	23,456.26	17,322.95	73.85%	0.00
	Total Article 300	226,968.11	170,495.18	75.12%	226,968.11	170,495.18	75.12%	0.00
3010	Seminars	14,295.64	11,162.02	78.08%	14,295.59	11,162.02	78.08%	0.00
	Total Article 301	14,295.64	11,162.02	78.08%	14,295.59	11,162.02	78.08%	0.00
3021	Representation expenses	1,351.74	1,351.74	100.00%	1,351.74	1,351.74	100.00%	0.00
3022	Other expenses related to representation	0.90	0.00	0.00%	0.90	0.00	0.00%	0.00
	Total Article 302	1,352.64	1,351.74	99.93%	1,352.64	1,351.74	99.93%	0.00
	Total Chapter 30	242,616.39	183,008.94	75.43%	242,616.34	183,008.94	75.43%	0.00
31000	Mission domestic work AUS	675.00	675.00	100.00%	675.00	675.00	100.00%	0.00
31001	Missions domestic work GER	950.00	950.00	100.00%	950.00	950.00	100.00%	0.00
31003	Missions domestic work BEL	475.00	475.00	100.00%	475.00	475.00	100.00%	0.00
31004	Missions domestic work GRE	103.50	103.50	100.00%	103.50	103.50	100.00%	0.00
31005	Missions domestic work FRA	549.70	549.70	100.00%	549.70	549.70	100.00%	0.00
31006	Missions domestic work ESP	1,425.00	1,425.00	100.00%	1,425.00	1,425.00	100.00%	0.00
31007	Missions domestic work PT	2,197.85	2,197.85	100.00%	2,197.85	2,197.85	100.00%	0.00
31008	Missions domestic work ITA	1,750.67	1,750.67	100.00%	1,750.67	1,750.67	100.00%	0.00
31009	Missions domestic work IRE	280.54	280.54	100.00%	280.54	280.54	100.00%	0.00
31010	Missions domestic work SWE	1,650.00	1,650.00	100.00%	1,650.00	1,650.00	100.00%	0.00
31011	Missions domestic work FIN	500.00	500.00	100.00%	500.00	500.00	100.00%	0.00
31012	Missions domestic work DK	261.15	261.15	100.00%	261.15	261.15	100.00%	0.00
31013	Missions domestic work UK	1,218.69	1,218.69	100.00%	1,218.69	1,218.69	100.00%	0.00
31014	Missions domestic work LUX	200.00	200.00	100.00%	200.00	200.00	100.00%	0.00
31015	Mission domestic work CYP	675.00	675.00	100.00%	675.00	675.00	100.00%	0.00
31016	Missions domestic work CZE	675.00	675.00	100.00%	675.00	675.00	100.00%	0.00
31017	Mission domestic work EST	1,447.16	1,447.16	100.00%	1,447.16	1,447.16	100.00%	0.00
31018	Missions domestic work HUN	1,350.00	1,350.00	100.00%	1,350.00	1,350.00	100.00%	0.00
31019	Missions domestic work LAT	675.00	510.00	75.56%	675.00	510.00	75.56%	0.00
31020	Missions domestic work LIT	1,166.14	1,166.14	100.00%	1,166.14	1,166.14	100.00%	0.00
31021	Missions domestic work MAL	675.00	675.00	100.00%	675.00	675.00	100.00%	0.00
31022	Missions domestic work POL	675.00	675.00	100.00%	675.00	675.00	100.00%	0.00
31023	Missions domestic work SK	675.00	675.00	100.00%	675.00	675.00	100.00%	0.00
31024	Missions domestic work SI	1,350.00	1,350.00	100.00%	1,350.00	1,350.00	100.00%	0.00
	Total Article 310	21,600.40	21,435.40	99.24%	21,600.40	21,435.40	99.24%	0.00
3120	Common Missions	12,000.26	11,687.60	97.39%	12,000.26	11,687.60	97.39%	0.00
	Total Article 312	12,000.26	11,687.60	97.39%	12,000.26	11,687.60	97.39%	0.00
3130	Other Missions	151.00	151.00	100.00%	151.00	151.00	100.00%	0.00
	Total Article 313	151.00	151.00	100.00%	151.00	151.00	100.00%	0.00
	Total Chapter 31	33,751.66	33,274.00	98.58%	33,751.66	33,274.00	98.58%	0.00

Budget Execution C8-2006

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 <input type="checkbox"/> (4)/(3)	RAL (2)-(4)
3200	Public Relations	12,514.68	2,811.55	22.47%	12,514.68	2,811.55	22.47%	0.00
3202	Publications, information material	3,782.50	1,982.50	52.41%	3,782.50	1,982.50	52.41%	0.00
3203	Annual report production	225.85	225.85	100.00%	225.85	225.85	100.00%	0.00
	Total Article 320	16,523.03	5,019.90	30.38%	16,523.03	5,019.90	30.38%	0.00
	Total Chapter 32	16,523.03	5,019.90	30.38%	16,523.03	5,019.90	30.38%	0.00
3300	Purchase of books	21,916.12	16,917.53	77.19%	21,916.12	16,917.53	77.19%	0.00
	Total Article 330	21,916.12	16,917.53	77.19%	21,916.12	16,917.53	77.19%	0.00
3310	Projects	105,769.65	90,717.15	85.77%	105,769.65	90,717.15	85.77%	0.00
3311	Technical equipment and facilities	545,423.12	534,593.73	98.01%	545,423.12	534,593.73	98.01%	0.00
	Total Article 331	651,192.77	625,310.88	96.03%	651,192.77	625,310.88	96.03%	0.00
	Total Chapter 33	673,108.89	642,228.41	95.41%	673,108.89	642,228.41	95.41%	0.00
3401	Translation by other agency	29,070.02	28,692.50	100.00%	29,070.02	28,692.50	100.00%	0.00
	Total Article 340	29,070.02	28,692.50	98.70%	29,070.02	28,692.50	98.70%	0.00
	Total Chapter 34	29,070.02	28,692.50	98.70%	29,070.02	28,692.50	98.70%	0.00
3500	EJN Projects	45,988.03	35,282.53	76.72%	45,988.03	35,282.53	76.72%	0.00
	Total Article 350	45,988.03	35,282.53	76.72%	45,988.03	35,282.53	76.72%	0.00
3510	EJN Meetings	54,183.12	41,761.57	77.07%	54,183.12	41,761.57	77.07%	0.00
	Total Article 351	54,183.12	41,761.57	77.07%	54,183.12	41,761.57	77.07%	0.00
3530	Other expenses related to EJN	4,343.64	3,631.12	83.60%	4,343.64	3,631.12	83.60%	0.00
	Total Article 353	4,343.64	3,631.12	83.60%	4,343.64	3,631.12	83.60%	0.00
	Total Chapter 35	104,514.79	80,675.22	77.19%	104,514.79	80,675.22	77.19%	0.00
3600	JIS Meetings	1,510.46	1,047.51	69.35%	1,510.46	1,047.51	69.35%	0.00
	Total Article 360	1,510.46	1,047.51	69.35%	1,510.46	1,047.51	69.35%	0.00
	Total Chapter 36	1,510.46	1,047.51	69.35%	1,510.46	1,047.51	69.35%	0.00
	Total Title 3	1,101,095.24	973,946.48	88.45%	1,101,095.19	973,946.48	88.45%	0.00
	GRAND TOTAL	1,828,480.92	1,574,151.41	86.09%	1,828,480.87	1,574,151.41	86.09%	0.00



ANNEX TO THE BUDGET ACCOUNTS



LIST OF EUROJUST COLLEGE MEMBERS 2006

National Member of **BELGIUM**
 National Member of **CZECH REPUBLIC**
 National Member of **DENMARK**
 National Member of **GERMANY**
 National Member of **ESTONIA**
 National Member of **IRELAND**
 National Member of **GREECE**
 National Member of **SPAIN**
 National Member of **FRANCE**
 National Member of **ITALY**
 National Member of **CYPRUS**
 National Member of **LATVIA**
 National Member of **LITHUANIA**
 National Member of **LUXEMBOURG**
 National Member of **HUNGARY**
 National Member of **MALTA**
 National Member of **NETHERLANDS**
 National Member of **AUSTRIA**
 National Member of **POLAND**
 National Member of **PORTUGAL**
 National Member of **SLOVENIA**
 National Member of **SLOVAKIA**
 National Member of **FINLAND**
 National Member of **SWEDEN**
 National Member of **UNITED KINGDOM**

Michèle Coninx
 Pavel Zeman
 Lennart Lindblom
 Hermann von Langsdorff
 Raivo Sepp
 Jarlath Spellman
 Lampros Patsavellas
 Juan Antonio García Jabaloy
 François Falletti
 Cesare Martellino
 Katerina Loizou
 Gunārs Bundzis
 Tomas Krušna
 Georges Heisbourg
 Ilona Lévai
 Donatella Frendo Dimech
 Roelof Jan Manschot (Vice-President)
 Ulrike Haberl-Schwarz (Vice-President)
 Mariusz Skowroński
 José Luís Lopes da Mota
 Malči Gabrijelčič
 Peter Paluda
 Maarit Loimukoski
 Solveig Wollstad
 Mike Kennedy – (President)

ADMINISTRATIVE DIRECTOR

Ernst Merz

LIST OF EUROJUST ADMINISTRATIVE UNITS 2006

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

LIST OF EUROJUST ADMINISTRATIVE SERVICES 2006

Press officer	Joannes Thuy
Data Protection officer	Diana Alonso Blas
College Secretariat	Maria Carla García Bello

Category and grade	Establishment Plan 2006			
	Authorised under the Community budget		Modified version (College Decision of 4 April 2006)	
	Permanent	Temporary	Permanent	Temporary
AD 16		0		0
AD 15		1		1
AD 14		0		0
AD 13		0		0
AD 12		0		0
AD 11		2		2
AD 10		0		0
AD 9		4		4
AD 8		3		3
AD 7		7		9
AD 6		1		2
AD 5		8		6
Total AD		26		27
AST 11		0		0
AST 10		0		0
AST 9		0		0
AST 8		1		1
AST 7		1		1
AST 6		0		0
AST 5		2		2
AST 4		17		16
AST 3		16		22
AST 2		27		26
AST 1		22		17
Total AST		86		85
Grand total		112		112