



FINAL ACCOUNTS OF EUROJUST

REPORT ON BUDGETARY AND FINANCIAL MANAGEMENT

01.01.2007 – 31.12.2007

**Signed off by Andrea Tóth, Accounting Officer,
drawn up by Jacques J.J.M.M. Vos, Acting Administrative Director of Eurojust,
on 30 June 2008**



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CERTIFICATE

The final annual accounts of Eurojust for the year 2007 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.

A handwritten signature in black ink, appearing to be 'A. Tóth', written in a cursive style.

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. Jose Luis Lopes da Mota, National Member for Portugal.

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

31.12.2007

	2007	2006
Subsidy of the Commission	17,546,543.28	12,857,952.63
Other operating revenue	54,621.54	972,919.05
TOTAL OPERATING REVENUE	17,601,164.82	13,830,871.68
Staff expenses	6,484,341.15	6,581,095.25
Fixed asset related expenses	803,491.95	673,680.22
Other administrative expenses	5,009,640.93	2,202,190.00
Operational expenses	4,125,018.16	3,297,374.26
TOTAL ADMINISTRATIVE AND OPERATIONAL EXPENSES	16,422,492.19	12,754,339.73
SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES	1,178,672.63	1,076,531.95
Financial operations revenues	0.00	0.00
Financial operations expenses	462.80	0.00
SURPLUS/ (DEFICIT) FROM FINANCIAL ACTIVITIES	-462.80	0.00
SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES	1,178,209.83	1,076,531.95
Extraordinary gains	0.00	0.00
Extraordinary losses	0.00	0.00
SURPLUS/(DEFICIT) FROM EXTRAORDINARY ITEMS	0.00	0.00
ECONOMIC RESULT OF THE YEAR	1,178,209.83	1,076,531.95

BALANCE SHEETS

31.12.2007

ASSETS

	31.12.2007	31.12.2006
A. NON CURRENT ASSETS		
Intangible fixed assets	598,127.03	555,980.28
Tangible fixed assets	1,815,789.19	1,673,097.93
Land and buildings	0.00	0.00
Plant and equipment	97,187.40	108,770.49
Computer hardware	640,952.98	634,744.87
Furniture and vehicles	876,541.12	812,595.26
Other fixtures and fittings	201,107.69	116,987.31
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	2,414,861.22	2,230,023.21
B. CURRENT ASSETS		
Stock	0.00	0.00
Short-term receivables	180,089.98	371,942.91
Current receivables	110,676.20	94,126.92
Long term receivables falling due within a year	0.00	0.00
Sundry receivables	4,189.18	19,106.41
Prepaid expenses and accrued income	65,224.60	258,709.58
Cash and cash equivalents	5,887,061.61	4,749,138.79
TOTAL CURRENT ASSETS	6,067,151.59	5,121,081.70
TOTAL	8,482,012.81	7,351,104.91

CAPITAL AND LIABILITIES

	31.12.2007	31.12.2006
A. CAPITAL		
Accumulated surplus/deficit	4,454,990.70	3,378,458.75
Economic result of the year	1,178,209.83	1,076,531.95
TOTAL CAPITAL	5,633,200.53	4,454,990.70
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	137,299.29	133,628.15
Accounts payable	2,711,512.99	2,762,486.06
Current payables	146,536.36	62,480.22
Long-term liabilities falling due within the year	0.00	0.00
Sundry payables	801.06	195.18
Accrued expenses and deferred income	1,247,920.81	417,020.46
<i>Accounts payable with consolidated EC entities</i>	<i>1,316,254.76</i>	<i>2,282,790.20</i>
Pre-financing received from consolidated EC entities	1,183,627.26	2,158,217.91
Other accounts payable against consolidated EC entities	132,627.50	124,572.29
TOTAL CURRENT LIABILITIES	2,848,812.28	2,896,114.21
TOTAL	8,482,012.81	7,351,104.91

CASH-FLOW

31.12.2007

	2007	2006
Cash Flows from operating activities		
Surplus/(deficit) from operating activities	1,178,672.63	1,076,531.95
<u>Adjustments</u>		
Amortization (intangible fixed assets)	199,115.82	121,974.98
Depreciation (tangible fixed assets)	548,226.57	551,705.24
Increase/(decrease) in Provisions for risks and liabilities	3,671.14	48,504.74
(Increase)/decrease in Stock	0.00	0.00
(Increase)/decrease in Long term Receivables	0.00	0.00
(Increase)/decrease in Short term Receivables	191,852.93	-212,968.98
Increase/(decrease) in Other Long term liabilities	0.00	0.00
Increase/(decrease) in Current payables	84,056.14	63,895.93
Increase / (decrease) in Other liabilities	831,506.23	-131,030.28
Increase/(decrease) in Liabilities related to consolidated EC entities	-966,535.44	1,231,049.70
(Gains)/losses on sale of Property, plant and equipment	0.00	0.00
Extraordinary items	0.00	0.00
Net cash Flow from operating activities	2,070,566.02	2,749,663.28

Cash Flows from investing activities		
Purchase of tangible and intangible fixed assets	-932,180.40	-1,130,648.44
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	-932,180.40	-1,130,648.44

Financing activities		
Financial operations revenues/expenses	-462.80	0.00
Extraordinary items	0.00	0.00
Net Cash Flow from financing activities	-462.80	0.00

Net increase/(decrease) in cash and cash equivalents	1,137,922.82	1,619,014.84
Cash and cash equivalents at the beginning of the period	4,749,138.79	3,130,123.95
Cash and cash equivalents at the end of the period	5,887,061.61	4,749,138.79

STATEMENT OF CHANGES IN CAPITAL

Capital	Reserves	Accumulated Surplus / Deficit	Economic result of the year	Capital (total)
Balance as of 31 December 2006	0.00	3,378,458.75	1,076,531.95	4,454,990.70
Changes in accounting policies				0.00
Balance as of 1 January 2007	0.00	3,378,458.75	1,076,531.95	4,454,990.70
Basic errors				0.00
Allocation of the Economic Result of Previous Year		1,076,531.95	-1,076,531.95	0.00
Economic result of the year			1,178,209.83	1,178,209.83
Balance as of 31 December 2007	0.00	4,454,990.70	1,178,209.83	5,633,200.53

NOTES TO THE GENERAL ACCOUNTS 1.1.2007 – 31.12.2007

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.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 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).

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).

²

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

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 chart of accounts of the European Commission (PCUE).

ECONOMIC OUTTURN STATEMENT

Revenue

Revenues for 2006 and 2007 consist solely of the subsidy received from the European Commission.

	2007	2006
Revenues	17,546,543.28	12,857,952.63

Other operating revenue

	2007	2006
Recovered rental fee	-	952,403.96
Miscellaneous recoveries	54,621.54	20,515.09
Total	54,621.54	972,919.05

Other operating income consists of recovery of miscellaneous expenses.

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

	2007	2006
Staff expenses	6,484,341.15	5,720,163.29
Fixed asset related expenses	803,491.95	673,680.22
Other administrative expenses	5,009,640.93	3,063,121.96
Operational expenses	4,125,018.16	3,297,374.26
Total	16,422,492.19	12,754,339.73

Staff expenses contain personnel related expenses: salaries, allowances and other welfare expenses. Fixed asset related expenses contain the charged amortisation/depreciation. Other administrative expenses contain rental of buildings and associated costs, maintenance and service fees, office running costs as well as the cost of interim staff. Operational 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 and for the EPOC-III project.

The presentation of the cost linked to interim staff on the economic outturn account has been changed in order to fully comply with the rules applied by the Commission – in 2006 it was accounted as staff expense, in 2007 as other administrative expense. The comparative figures for 2006 were restated accordingly.

Average number of employees

	2007	2006
Temporary agents	95	91
Contract agents	5	2
Total	100	93

Extraordinary activities

	2007	2006
Extraordinary gains	0.00	0.00
Extraordinary losses	0.00	0.00
Total	0.00	0.00

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									
01.01.2007 - 31.12.2007									

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	
21001001	Computer software	619,743.08	429,896.57		1,049,639.65	L 25%	252,396.80	199,115.82		451,512.62	598,127.03
21400000	Intangible asset under construction	188,634.00	0.00	-188,634.00	0.00	N/A	0.00	0.00		0.00	0.00
23001001	Plant, machinery and equipment	163,523.35	23,666.00	-31,953.50	155,235.85	L 12,5%	54,752.86	19,294.85	-15,999.26	58,048.45	97,187.40
24001001	Furniture and rolling stock	1,201,474.53	215,922.00	-1,170.00	1,416,226.53	10%; 12,5%, 25%	388,879.27	151,235.14	-429.00	539,685.41	876,541.12
24101001	Computer hardware	1,622,530.20	349,891.97	-23,026.06	1,949,396.11	L 25%	987,785.33	336,400.76	-15,742.96	1,308,443.13	640,952.98
24201001	Other fixtures and fittings	186,926.85	157,587.42		344,514.27	L 25%	69,939.54	73,467.04		143,406.58	201,107.69
	Totals	3,982,832.01	1,176,963.96	-244,783.56	4,915,012.41		1,753,753.80	779,513.61	-32,171.22	2,501,096.19	2,413,916.22

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

	2007	2006
Rental deposit	945.00	945.00

Current receivables

	2007	2006
VAT receivable	110,676.2	60,036.50
Advances	-	30,299.74
Debtors	-	3,790.68
Total	110,676.2	94,126.92

Sundry receivables

	2007	2006
Sundry receivables	4,189.18	19,106.41

Prepaid expenses and accrued income

	2007	2006
Accrued interest	1,965.21	66,321.13
Prepayments	63,259.39	192,388.45
Total	65,224.60	258,709.58

The prepayments consist of prepaid subscriptions and prepaid maintenance fees.

Cash and cash equivalents

	2007	2006
Bank accounts	5,886,733.27	4,748,928.21
Cash	328.34	210.58
Total	5,887,061.61	4,749,138.79

The bank account is 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.

	2007	2006
Provision for untaken leave	137,299.29	133,628.15

Current payables

The accounts payable as at 31 December 2007 compromise outstanding unpaid invoices and claims to our suppliers and other public bodies.

	2007	2006
Amounts payable – suppliers and public bodies	146,536.36	62,480.22
Total	146,536.36	62,480.22

Accrued expenses

	2007	2006
Accrued expenses title 1	115,834.34	105,589.17
Accrued expenses title 2	463,867.38	117,676.42
Accrued expenses title 3 and 4	668,219.09	193,754.87
Total	1,247,920.81	417,020.46

Accounts payable with consolidated EC entities

	2007	2006
Repayable positive budgetary outturn	867,456.72	1,842,047.37
Pre-financing for AGIS/E-POC project	316,170.54	316,170.54
Repayable interest earned on EC subsidy	100,063.73	124,074.23
Other payables to consolidated EC entities	32,563.77	498.06
Total	1,316,254.76	2,282,790.20

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 2007	Charges to be paid next year	Charges to be paid later than one year	Total charges to be paid
Building rent	1,553,267.19	1,580,595.73	-	1,580,595.73

Eurojust has an operational lease contract with KBC Lease for photocopy machines. The contract was closed in February 2008.

Description	Charges paid in 2007	Charges to be paid next year	Charges to be paid later than one year	Total charges to be paid
Photocopy machines	24,327.84	37,022.32	-	37,022.32

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.

	2007	2006
Automatic carryovers	4,188,640.81	2,519,329.78
Accrued expenses	(1,247,920.81)	(417,020.46)
Contingent liabilities for carryovers	2,940,720.00	2,102,309.32

Long term/Multi-annual contractual commitments

Eurojust recognises as a contingent liability the amount committed to pay in future years on existing multi-annual contracts.

	2007	2006
Future commitments on existing contracts	225,948.25	334,014.36
Multi-annual contractual commitments	225,948.25	334,014.36

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.

	2007	2006
Operational leases	1,617,618.05	1,432,964.96
Carryovers	2,940,720.00	2,102,309.32
Multi-annual contractual commitments	225,948.25	334,014.36
Legal case	388,297.00	388,297.00
Contingent liabilities	5,172,583.30	4,257,585.64

CONTINGENT ASSETS

Contingent asset is possible asset that arise from past events and whose the existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events but is not recognised because the amount of the obligation cannot be measured with sufficient reliability.

Eurojust was awarded a grant from the AGIS program, we recognise as a contingent asset the difference between the awarded amount and the received pre-financing.

Awarded amount	526,950.90
Pre-financing received	316,170.54
Contingent assets	210,780.36

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.

Expenses

The presentation of the cost linked to interim staff on the economic outturn account has been changed in order to fully comply with the rules applied by the Commission – in 2006 it was accounted as staff expense, in 2007 as other administrative expense. The comparative figures for 2006 were restated accordingly.

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

PART II:

REPORT ON BUDGETARY AND FINANCIAL MANAGEMENT

REVENUE OUTTURN STATEMENT 1.1.2007-31.12.2007

	2007	2006
INCOME		
Commission subsidy	18,414,000.00	14,700,000.00
Commission AGIS grant / E-POC project	316,170.54	0.00
Miscellaneous income	53,721.35	1,004,194.04
TOTAL INCOME	18,783,891.89	15,704,194.04
EXPENSES		
Personnel expenses - Budget title I		
Payments	7,830,018.62	6,412,334.66
Carryovers	604,520.90	188,736.76
Miscellaneous operative expenses - Budget title II		
Payments	2,510,788.14	2,213,657.56
Carryovers	1,558,634.69	1,081,602.16
Operative expenses - Budget title III		
Payments	3,047,076.50	2,940,446.60
Carryovers	2,600,945.22	1,319,990.86
Operative expenses - Budget title IV		
Payments	106,950.45	0.00
Carryovers	209,220.09	0.00
TOTAL EXPENSES	18,468,154.61	14,156,768.60
Total appropriations not utilised	262,015.93	543,231.40
REVENUE OUTTURN BEFORE SPECIAL ITEMS	315,737.28	1,547,425.44
Cancelled carryovers	551,837.14	294,789.94
Exchange rate differences	-117.70	-168.01
REVENUE OUTTURN	867,456.72	1,842,047.37

BUDGET IMPLEMENTATION C1 1.1.2007-31.12.2007

	2007	2006
TITLE 1		
Budget	8,607,426.47	6,843,843.06
Committed	8,434,539.52	6,601,071.42
Paid	7,830,018.62	6,412,334.66
Automatic carryovers	604,520.90	188,736.76
Non-automatic carryovers	0.00	0.00
Total expenditure	8,434,539.52	6,601,071.42
Appropriations not utilized	172,886.95	242,771.64
Committed on budget	97.99%	96.45%
TITLE 2		
Budget	4,107,493.75	3,384,235.37
Committed	4,037,922.83	3,295,259.72
Paid	2,510,788.14	2,213,657.56
Automatic carryovers	1,527,134.69	1,081,602.16
Non-automatic carryovers	31,500.00	0.00
Total expenditure	4,069,422.83	3,295,259.72
Appropriations not utilized	38,070.92	88,975.65
Committed on budget	98.31%	97.37%
TITLE 3		
Budget	5,699,079.78	4,471,921.57
Committed	5,104,061.72	4,189,437.46
Paid	3,047,076.50	2,940,446.60
Automatic carryovers	2,056,985.22	1,248,990.86
Non-automatic carryovers	543,960.00	71,000.00
Total expenditure	5,648,021.72	4,260,437.46
Appropriations not utilized	51,058.06	211,484.11
Committed on budget	89.56%	93.68%
TOTAL		
Budget	18,414,000.00	14,700,000.00
Committed	17,576,524.07	14,085,768.60
Paid	13,387,883.26	11,566,438.82
Automatic carryovers	4,188,640.81	2,519,329.78
Non-automatic carryovers	575,460.00	71,000.00
Total expenditure	18,151,984.07	14,156,768.60
Appropriations not utilized	262,015.93	543,231.40
Committed on budget	95.45%	95.82%

BUDGET IMPLEMENTATION C2 1.1.2007-31.12.2007

	2007	2006
TITLE 2		
Budget	0.00	106,483.55
Committed	0.00	66,023.12
Paid	0.00	66,023.12
Automatic carryovers	0.00	0.00
Non-automatic carryovers	0.00	0.00
Total expenditure	0.00	66,023.12
Cancelled carryovers	0.00	40,460.43
Committed on budget	0.00%	62.00%
TITLE 3		
Budget	71,000.00	179,000.00
Committed	65,754.83	179,000.00
Paid	65,754.83	179,000.00
Automatic carryovers	0.00	0.00
Non-automatic carryovers	0.00	0.00
Total expenditure	65,754.83	179,000.00
Cancelled carryovers	5,245.17	0.00
Committed on budget	92.61%	100.00%
TOTAL		
Budget	71,000.00	285,483.55
Committed	65,754.83	245,023.12
Paid	65,754.83	245,023.12
Automatic carryovers	0.00	0.00
Non-automatic carryovers	0.00	0.00
Total expenditure	65,754.83	245,023.12
Cancelled carryovers	5,245.17	40,460.43
Committed on budget	92.61%	85.83%

BUDGET IMPLEMENTATION C8 1.1.2007-31.12.2007

	2007	2006
TITLE 1		
Budget	188,736.76	111,743.85
Committed	129,138.81	95,507.43
Paid	129,138.81	95,507.43
Automatic carryovers	0.00	0.00
Non-automatic carryovers	0.00	0.00
Total expenditure	129,138.81	95,507.43
Cancelled carryovers	59,597.95	16,236.42
Committed on budget	68.42%	85.47%
TITLE 2		
Budget	1,081,602.16	615,641.83
Committed	949,344.03	504,697.50
Paid	949,344.03	504,697.50
Automatic carryovers	0.00	0.00
Non-automatic carryovers	0.00	0.00
Total expenditure	949,344.03	504,697.50
Cancelled carryovers	132,258.13	110,944.33
Committed on budget	87.77%	81.98%
TITLE 3		
Budget	1,248,990.86	1,101,095.24
Committed	894,254.97	973,946.48
Paid	894,254.97	973,946.48
Automatic carryovers	0.00	0.00
Non-automatic carryovers	0.00	0.00
Total expenditure	894,254.97	973,946.48
Cancelled carryovers	354,735.89	127,148.76
Committed on budget	71.60%	88.45%
TOTAL		
Budget	2,519,329.78	1,828,480.92
Committed	1,972,737.81	1,574,151.41
Paid	1,972,737.81	1,574,151.41
Automatic carryovers	0.00	0.00
Non-automatic carryovers	0.00	0.00
Total expenditure	1,972,737.81	1,574,151.41
Cancelled carryovers	546,591.97	254,329.51
Committed on budget	78.30%	86.09%

BUDGET IMPLEMENTATION R0 1.1.2007-31.12.2007

	2007	2006
TITLE 4		
Budget	526,950.90	0.00
Money received	316,170.54	0.00
Committed	414,957.19	0.00
Paid	106,950.45	0.00
Automatic carryovers	308,006.74	0.00
Total expenditure	414,957.19	0.00
Automatic carry over of commitment appropriations	111,993.71	0.00
Committed on budget	78.75%	0.00%
TOTAL		
Budget	526,950.90	0.00
Money received	316,170.54	0.00
Committed	414,957.19	0.00
Paid	106,950.45	0.00
Automatic carryovers	308,006.74	0.00
Total expenditure	414,957.19	0.00
Automatic carry over of commitment appropriations	111,993.71	0.00
Committed on budget	78.75%	0.00%

RECONCILIATION BUDGETARY OUTTURN VERSUS ECONOMIC RESULT

	2007 Detail	2007 Total	2006 Detail	2006 Total
Budgetary revenue outturn		867,456.72		1,842,047.37
<u>Impact of budgetary result (repay to the Commission)</u>		-867,456.72		-
				1,842,047.37
<u>Impact of purchase of fixed assets and depreciation</u>				
Purchase of fixed assets	988,329.96		1,130,648.44	
Depreciation and write off fixed assets	-803,491.95		-673,680.22	
		184,838.01		456,968.22
<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	4,764,100.81		2,590,329.78	
Accrued expenses and allocated expenses	-1,386,911.98		-417,020.46	
		3,377,188.83		2,173,309.32
<u>Reversal of previous year accrued expenses</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>Increase/decrease of provisions</u>	-3,671.14	-3,671.14	-48,504.74	-48,504.74
<u>Other impacts</u>				
Prepaid expenses	63,259.39		191,193.47	
Reversal of prepayments previous year	-191,193.47		-51,737.67	
Creditors	-34,824.34		-62,480.22	
Payments on open creditor items from 2006	62,480.22		0.00	
Debtors	0.00		330.78	
Receivables cashed in 2006	0.00		-31,780.64	
Sundry receivables	622.14		19,106.41	
Payments on AGIS grant	-106,950.45		0.00	
Other corrections	-230.04		0.00	
		-206,836.55		64,632.13
Total adjustments		310,753.11		-765,515.42
Economic result		1,178,209.83		1,076,531.95

BUDGETARY MANAGEMENT 1.1.2007 – 31.12.2007

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 2007, Eurojust received a budget of 18,414,000 € from the general budget of the European Union. The budget was composed of non-differentiated appropriations.

Management Systems

In 2006, Eurojust decided due to the phasing out of support to Sincom to switch to ABAC as soon as possible. The switch from Sincom took place on 1st October 2007. This system is also used by the European Commission. The accounting and budgetary information is now integrated in one system which has SAP as a back-end for the accounting part. The reporting system for ABAC which is used by Eurojust is Business Objects. The workflow system in ABAC as was the case in Sincom 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
- RO: Grant appropriations

REVENUE

In 2007, there were 2 sources of revenue for the Eurojust budget being the subsidy it receives from the general budget of the European Union and pre-financing on its grant under the AGIS project of 316170.54€. In 2006, Eurojust received 18,414,000 € for its normal operating subsidy. 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.

C1 – Current Appropriations

Title 1

2006		2007	
Commitments	Payments	Commitments	Payments
96%	94%	98%	91%

The budget for Title 1 increased by 37% since 2006 reflecting the increased staffing costs and related expenses. At the end of 2007, from an establishment plan of 147 posts, just 95 were filled – this was mainly due to the new recruitment policy which was worked on during 2007 – this delayed recruitment at the beginning of the year. Due to this, budget transfers were made in order to meet the needs elsewhere in the budget with regard to operational needs such as coordination meetings and projects.

Title 2

2006		2007	
Commitments	Payments	Commitments	Payments
97%	65%	98%	61%

The budget for Title 2 was increased during the year compared to the initial budget in order to meet the new costs relating to the building and to the second building which Eurojust will occupy in 2008. Orders for IT equipment and infrastructure needed to be made in order to ensure the necessary work could start on time. Budget line 2090 was also increased in order to finalise the work relating to the refurbishment of the local area network rooms to cope with the increased IT capacities of Eurojust. This now makes it possible for Eurojust to be able to connect itself to more than 27 Member State connections through secure means.

Title 3

2006		2007	
Commitments	Payments	Commitments	Payments
94%	66%	90%	53%

The budget for Title 3 was increased by 30% from the amount in 2006. 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. In addition, more Member States took the opportunity provided by Eurojust to send participants to the meetings as Eurojust paid for 2 participants per Member State. Further development work on the Case Management System was continued. The National desks also started to use the facility

provided by the Eurojust decision to have Seconded National Experts working with them and as these work on operational issues, are budgeted in Title 3.

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 71,000 € from the year 2006 to 2007. Of this amount, 65,754.83 € was finally committed by 31 March 2007 (the entire amount committed was also paid by 31 December 2007). The amount cancelled from this non-automatic carry over is 5245.17 €. The purpose of this carryover was to cover the performance, as far as initially foreseen for 2006, of the envisaged contract between Eurojust and Cybertrust UK Ltd (Contract No 2006/EJ/CYB) for the provision of encryption devices and related services. The potential contractor (Cybertrust UK Ltd) had been identified by 31 December 2006.

C8 – Appropriations automatically carried over

The nature of Eurojust's activity makes it difficult to plan some items such as mission expenses and meetings budgets. The carry over from 2006 to 2007 was just over 2.5m€, and Eurojust used 80% of this carry over by the end of 2007. In 2008, 24% of the amount committed in 2007 was carried over automatically to 2008. This percentage has to be viewed in light of the overall budget increase of 25% from 2006 to 2007. Title 2 and 3 remained with a high carry over due to the final negotiations on the building related costs only being finalised in late November of 2007 – as Eurojust depends on the host state for these negotiations, there is no room for improved planning in this regard.

R0 – Appropriations for the EU funded project – EPOC 2

Eurojust received 414214.70 € at the end of 2006 for the first payment of the EPOC 2 project. The expenses relating to this project were incurred during the year by Eurojust and its partners within this project namely the Polish Ministry of Justice, the Romanian Prosecutor's Office, the Slovenian Office of the State Prosecutor General, the French Ministry of Justice and CM Sistemi (Italy). By the end of 2007, Eurojust had paid out 106950.45 € regarding this project.

Full reports on the execution of C1, C2, C8 and R0 appropriations are set out in the following tables beginning on page 32 of these statements.

* * *

Budget Transfers

The total number of Budget transfers during the year was 6 which shows a better planning of resource management than from 2006 (9 transfers were made in 2006). The main areas of transfer were from Title 1 to Titles 2 and 3 due to the slower recruitment than foreseen.

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 <3000 € 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 (and from 1st Oct 2007, from ABAC to SAP). 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 2007 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. These standards were reviewed during 2007 and were worked on. It was also foreseen to ask for an additional temporary agent position for 2008 to act as internal controller for Eurojust – so that these standards could be more fully implemented at Eurojust in the future.
- The Administration Work Programme for the Units/Services has been monitored regularly by the Administrative Director and the College, via the corresponding Teams (Admin Team & Casework and Performance management Team)
- 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 and a document on risks and performance indicators within the Administration Units/Services was produced

In November 2007, the Internal Audit Service of the European Commission visited Eurojust and worked on core processes. The results of this visit were encouraging and a strategic plan of visits for 2008-2010 set out as a consequence.

BUDGETARY TABLES 01.01.2007 – 31.12.2007

Budget Line Position	Budget Line Description	Commitment Appropriation Transaction Amount (1)	Committed (2)	Appropriation Not used (3)	% Committed (2)/(1)	Paid (5)	% Paid (5)/(4)	RAL (2)-(5)	C8
1100	Basic salaries (TBA)	4,117,437.22	4,117,437.22	29,482.80	99.29%	4,117,437.22	99.29%	0.00	0.00
1101	Family allowances	467,038.00	446,666.48	10,371.52	97.73%	446,666.48	97.73%	0.00	0.00
1102	Expiration and foreign residence allowances (IDE)	585,497.00	563,992.36	21,504.64	96.33%	563,992.36	96.33%	0.00	0.00
1103	Secretary's allowance (ISE)	20,066.00	17,994.24	2,071.76	89.68%	17,994.24	89.68%	0.00	0.00
Total Article 110		5,209,571.02	5,146,090.30	63,480.72	98.78%	5,146,090.30	98.78%	0.00	0.00
1110	Auxiliary staff/Contract agents	287,195.00	271,459.53	15,735.47	94.52%	271,459.53	94.52%	0.00	0.00
Total Article 111		287,195.00	271,459.53	15,735.47	94.52%	271,459.53	94.52%	0.00	0.00
1120	Training and information for staff	181,250.00	181,250.00	0.00	100.00%	111,039.19	61.26%	70,210.81	70,210.81
Total Article 112		181,250.00	181,250.00	0.00	100.00%	111,039.19	61.26%	70,210.81	70,210.81
1130	Insurance against sickness	142,594.00	141,821.18	772.82	99.46%	141,821.18	99.46%	0.00	0.00
1131	Insurance against accidents and occupational diseases	35,588.80	29,524.96	6,064.84	82.96%	29,524.96	82.96%	0.00	0.00
1132	Unemployment insurance for temporary staff	48,229.00	46,995.40	1,233.60	97.38%	46,995.40	97.38%	0.00	0.00
Total Article 113		226,412.80	218,341.54	8,071.26	96.42%	218,341.54	96.42%	0.00	0.00
1140	Birth and death grants	995.00	594.93	400.07	59.79%	594.93	59.79%	0.00	0.00
1141	Annual travel expenses from the place of work to origin	125,714.00	121,257.98	4,456.02	96.46%	121,257.98	96.46%	0.00	0.00
1147	Astrelite	20,740.00	16,553.73	4,186.27	79.82%	16,553.73	79.82%	0.00	0.00
Total Article 114		147,449.00	138,406.64	9,042.36	93.87%	138,406.64	93.87%	0.00	0.00
1150	Overtime	18,846.00	17,534.72	1,311.28	93.04%	15,181.29	80.55%	2,353.43	2,353.43
Total Article 115		18,846.00	17,534.72	1,311.28	93.04%	15,181.29	80.55%	2,353.43	2,353.43
1172	Costs organisation of sages	0.00	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00
1174	Supplementary clerical and interim services	1,468,447.00	1,444,880.00	23,567.00	98.39%	988,279.07	67.30%	456,580.93	456,580.93
1175	Supplementary services transitions	15,000.00	14,352.22	647.78	95.68%	9,352.22	62.35%	5,000.00	5,000.00
1177	Other services rendered	82,885.00	82,040.13	844.87	98.98%	71,211.90	85.92%	10,828.23	10,828.23
Total Article 117		1,566,332.00	1,541,252.35	25,079.65	98.40%	1,068,843.19	68.24%	472,409.16	472,409.16
1180	Expenditure related to Recruitment	42,950.00	42,950.00	0.00	100.00%	38,534.82	89.72%	4,415.18	4,415.18
1181	Travel expenses taking up duty	6,600.00	6,600.00	0.00	100.00%	4,595.65	69.63%	2,003.35	2,003.35
1182	Installation, resettlement and transfer allowances	90,270.00	83,108.53	7,161.47	92.07%	83,108.53	92.07%	0.00	0.00
1183	Removal expenses	69,585.00	67,776.33	1,808.67	97.40%	58,110.13	83.51%	9,666.20	9,666.20
1184	Temporary daily subsistence allowances	80,937.00	47,132.64	33,804.36	58.23%	47,132.64	58.23%	0.00	0.00
Total Article 118		290,242.00	247,567.50	42,674.50	85.27%	231,482.77	79.73%	16,084.73	16,084.73

Budget Line Position	Budget Line Description	Commitment Appropriation Transaction Amount (1)	Committed (2)	Appropriation Not used (3)	% Committed (2)/(1)	Paid (5)	% Paid (5)/(4)	RAL (2)-(5)	c8
1190	Coiffent correctus (Weightings)	492,144.94	492,144.94	761.06	99.85%	492,144.94	99.85%	0.00	0.00
	Total Article 119	492,206.00	492,144.94	761.06	99.85%	492,144.94	99.85%	0.00	0.00
	Total Chapter 11	8,430,283.82	8,254,047.52	166,236.30	98.03%	7,692,989.59	91.34%	561,058.13	561,058.13
1300	Mission expenses other Eurojust Staff	79,658.21	76,888.99	2,769.22	96.52%	64,878.12	81.45%	12,010.87	12,010.87
	Total Article 130	79,658.21	76,888.99	2,769.22	96.52%	64,878.12	81.45%	12,010.87	12,010.87
	Total Chapter 13	79,658.21	76,888.99	2,769.22	96.52%	64,878.12	81.45%	12,010.87	12,010.87
1400	Running costs of kitchenettes and canteens	30,082.00	30,082.00	0.00	100.00%	25,394.83	84.42%	4,687.17	4,687.17
1401	Routine conversion and replacement of equipment	8,000.00	7,594.10	405.90	94.93%	186.70	2.33%	7,407.40	7,407.40
	Total Article 140	38,082.00	37,676.10	405.90	98.93%	25,581.53	67.17%	12,094.57	12,094.57
1410	Medical service	21,205.00	20,577.39	627.61	97.04%	12,684.51	59.82%	7,892.78	7,892.78
1411	Purchase of medical equipment	0.00	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00
	Total Article 141	21,205.00	20,577.39	627.61	97.04%	12,684.51	59.82%	7,892.78	7,892.78
	Total Chapter 14	59,287.00	58,253.49	1,033.51	98.26%	36,266.14	64.54%	19,987.35	19,987.35
1610	Social contacts between members of staff	35,894.00	35,764.01	89.99	99.75%	28,088.55	78.34%	7,675.46	7,675.46
	Total Article 161	35,894.00	35,764.01	89.99	99.75%	28,088.55	78.34%	7,675.46	7,675.46
1620	Other welfare expenditure	1,000.00	915.60	84.40	91.56%	767.16	76.79%	148.44	148.44
	Total Article 162	1,000.00	915.60	84.40	91.56%	767.16	76.79%	148.44	148.44
1630	Staff Committee	5,943.44	3,411.39	2,432.05	58.38%	3,100.11	53.05%	311.28	311.28
	Total Article 163	5,943.44	3,411.39	2,432.05	58.38%	3,100.11	53.05%	311.28	311.28
	Total Chapter 16	42,697.44	40,951.00	2,600.44	93.90%	31,955.82	74.84%	8,135.18	8,135.18
1700	Entertainment and representation exp. for temporary staff	5,500.00	5,258.52	241.48	95.61%	1,929.15	35.08%	3,329.37	3,329.37
	Total Article 170	5,500.00	5,258.52	241.48	95.61%	1,929.15	35.08%	3,329.37	3,329.37
	Total Chapter 17	5,500.00	5,258.52	241.48	95.61%	1,929.15	35.08%	3,329.37	3,329.37
	Total Total	8,607,426.47	8,434,559.52	172,866.95	97.99%	7,530,018.52	90.97%	604,520.96	604,520.96

Budget Line Position	Budget Line Description	Commitment Appropriation Transaction Amount (1)	Committed (2)	Appropriation Not used (3)	% Committed (2)/(1)	Paid (5)	% Paid (5)/(4)	RAL (2)-(5)	68
2000	Rent and ground rent	1,567,297.18	1,553,267.18	14,030.00	99.10%	1,416,427.18	90.37%	136,840.00	136,840.00
Total Article 200		1,567,297.18	1,553,267.18	14,030.00	99.10%	1,416,427.18	90.37%	136,840.00	136,840.00
2010	Insurance	11,800.00	11,721.00	79.00	99.33%	9,597.92	81.25%	2,133.08	2,133.08
Total Article 201		11,800.00	11,721.00	79.00	99.33%	9,597.92	81.25%	2,133.08	2,133.08
2020	Water, gas, electricity and heating	162,500.00	162,332.92	167.08	99.90%	101,355.12	62.37%	60,977.80	60,977.80
Total Article 202		162,500.00	162,332.92	167.08	99.90%	101,355.12	62.37%	60,977.80	60,977.80
2030	Cleaning and maintenance	162,740.01	162,448.97	291.04	99.82%	110,036.20	67.61%	52,412.77	52,412.77
2031	Treatment of waste	24,646.00	24,645.56	0.44	100.00%	9,005.56	36.54%	15,640.00	15,640.00
Total Article 203		187,386.01	187,094.53	291.48	99.84%	119,041.76	63.53%	68,052.77	68,052.77
2050	Security and surveillance of buildings	122,792.00	122,792.00	0.00	100.00%	94,652.19	77.08%	28,139.81	28,139.81
2051	Health and safety at work	12,492.00	12,492.00	0.00	100.00%	787.73	6.31%	11,704.27	11,704.27
Total Article 205		135,284.00	135,284.00	0.00	100.00%	95,439.92	70.55%	39,844.08	39,844.08
2090	Other expenditure on buildings	653,345.64	665,619.34	-12,273.70	101.88%	244,266.18	37.39%	421,353.16	421,353.16
Total Article 209		653,345.64	665,619.34	-12,273.70	101.88%	244,266.18	37.39%	421,353.16	421,353.16
Total Chapter 20		2,717,612.83	2,715,318.97	2,293.86	99.92%	1,986,113.06	73.08%	729,200.89	729,200.89
2100	Consumables	2,100.00	2,058.42	40.58	98.07%	1,263.42	60.16%	796.00	796.00
2101	Software	125,115.00	109,789.13	15,325.87	87.75%	57,174.13	45.70%	52,615.00	52,615.00
2102	Subscriptions	96,771.20	79,177.61	17,593.59	81.82%	42,293.98	43.71%	36,883.63	36,883.63
Total Article 210		223,986.20	191,026.16	32,960.04	85.28%	100,731.53	44.97%	90,294.63	90,294.63
Total Chapter 21		223,986.20	191,026.16	32,960.04	85.28%	100,731.53	44.97%	90,294.63	90,294.63
2210	Purchase of furniture	88,300.00	87,719.50	580.50	99.34%	87,719.50	99.34%	0.00	0.00
Total Article 221		88,300.00	87,719.50	580.50	99.34%	87,719.50	99.34%	0.00	0.00
2230	Purchase, hire, maintenance and repair of vehicles	16,000.00	15,334.34	665.66	95.84%	7,334.79	45.84%	7,995.55	7,995.55
2231	Insurance and registration of vehicles	11,000.00	11,000.00	0.00	100.00%	7,109.36	64.63%	3,890.64	3,890.64
Total Article 223		27,000.00	26,334.34	665.66	97.53%	14,444.15	53.50%	11,890.19	11,890.19
2250	Library stocks, purchase of books	12,000.00	11,931.08	68.92	99.43%	4,703.21	39.19%	7,227.87	7,227.87
2252	Subscriptions to newspapers and magazines	12,423.16	12,398.20	24.96	99.80%	8,337.36	67.11%	4,060.84	4,060.84
Total Article 225		24,423.16	24,329.28	93.88	99.62%	13,040.57	53.39%	11,288.71	11,288.71
Total Chapter 22		139,723.16	138,363.12	1,340.04	99.04%	115,204.27	82.45%	23,178.90	23,178.90

Budget Line Position	Budget Line Description	Commitment Appropriation Transaction Amount (1)	Committed (2)	Appropriation Not used (3)	% Committed (2)/(3)	Paid (5)	% Paid (5)/(4)	RAL (2)-(5)	C8
2300	Stationery and office supplies	60,200.00	60,078.47	121.53	99.89%	31,997.58	53.15%	28,080.89	28,080.89
	Total Article 230	60,200.00	60,078.47	121.53	99.89%	31,997.58	53.15%	28,080.89	28,080.89
2320	Bank charges	2,000.00	379.80	1,620.20	18.99%	284.80	14.24%	95.00	95.00
2329	Other financial charges	3,000.00	200.00	2,800.00	6.67%	0.00	0.00%	200.00	200.00
	Total Article 232	5,000.00	579.80	4,420.20	11.60%	284.80	14.24%	295.00	295.00
2330	Legal expenses	16,000.00	13,738.45	2,261.55	85.87%	13,152.15	82.20%	586.30	586.30
	Total Article 233	16,000.00	13,738.45	2,261.55	85.87%	13,152.15	82.20%	586.30	586.30
	Total Chapter 23	81,200.00	74,395.72	6,804.28	91.62%	45,434.53	55.95%	28,962.19	28,962.19
2400	Postal charges	25,700.00	24,422.91	1,277.09	95.03%	22,805.47	88.74%	1,617.44	1,617.44
	Total Article 240	25,700.00	24,422.91	1,277.09	95.03%	22,805.47	88.74%	1,617.44	1,617.44
2410	Telecommunications subscriptions and charges	80,600.00	80,400.00	200.00	99.75%	50,205.99	62.29%	30,194.01	30,194.01
	Total Article 241	80,600.00	80,400.00	200.00	99.75%	50,205.99	62.29%	30,194.01	30,194.01
2420	Projects	378,215.00	378,214.72	0.28	100.00%	0.00	0.00%	378,214.72	378,214.72
2421	Hardware	327,710.56	316,514.56	11,196.00	96.58%	103,886.99	31.70%	212,627.57	212,627.57
2422	Maintenance	132,746.00	119,745.67	13,000.33	88.85%	86,401.33	65.09%	32,844.34	32,844.34
	Total Article 242	838,671.56	813,974.95	24,696.61	97.06%	190,288.32	22.69%	623,686.63	623,686.63
	Total Chapter 24	944,871.56	918,797.86	26,073.70	97.23%	263,299.78	27.86%	655,498.08	655,498.08
	Total Title 2	5,107,631.75	4,637,922.83	469,708.92	98.31%	3,510,788.14	61.13%	1,527,134.69	1,527,134.69

Budget Line Position	Budget Line Description	Commitment Appropriation Transaction Amount (1)	Committed (2)	Appropriation Not used (3)	% Committed (2)/(1)	Paid (5)	% Paid (5)/(4)	RAL (2)-(5)	c8
3000	College co-ordination meetings	1,203,416.00	1,155,059.56	48,316.44	95.99%	763,466.76	63.44%	391,632.80	391,632.80
3001	college meetings	117,615.00	117,614.30	0.70	100.00%	113,414.60	96.43%	4,199.70	4,199.70
3002	Meetings with other institutions- Europol etc..	29,055.00	28,714.40	340.60	98.83%	22,408.55	77.12%	6,305.85	6,305.85
3004	Other meetings	50,150.00	47,291.25	2,858.75	94.30%	16,563.44	33.03%	30,727.81	30,727.81
Total Article 300		1,400,226.00	1,348,719.51	51,516.49	96.33%	915,853.35	65.41%	432,866.16	432,866.16
3010	Seminars	292,147.00	288,425.12	3,721.88	98.73%	228,345.28	78.16%	60,079.84	60,079.84
Total Article 301		292,147.00	288,425.12	3,721.88	98.73%	228,345.28	78.16%	60,079.84	60,079.84
3021	Representation expenses	24,930.00	21,382.00	3,548.00	85.77%	16,288.87	65.26%	5,113.13	5,113.13
3022	Other expenses related to representation	8,650.00	8,650.00	0.00	100.00%	8,400.00	97.11%	250.00	250.00
Total Article 302		33,580.00	30,032.00	3,548.00	89.43%	24,688.87	73.46%	5,363.13	5,363.13
Total Chapter 30		1,725,963.00	1,667,176.63	58,786.37	96.59%	1,168,867.50	67.72%	498,306.13	498,306.13
31000	Mission domestic work AUS	7,064.00	7,064.00	0.00	100.00%	6,787.01	96.08%	276.99	276.99
31001	Missions domestic work GER	11,302.00	11,302.00	0.00	100.00%	9,110.65	80.61%	2,191.35	2,191.35
31002	Missions domestic work NL	250.00	250.00	0.00	100.00%	226.26	90.50%	23.74	23.74
31003	Missions domestic work BEL	930.00	930.00	0.00	100.00%	659.62	70.93%	270.38	270.38
31004	Missions domestic work GRE	11,493.00	11,493.00	0.00	100.00%	8,735.56	76.01%	2,757.44	2,757.44
31005	Missions domestic work FRA	18,304.00	18,304.00	0.00	100.00%	16,552.70	90.49%	1,741.30	1,741.30
31006	Missions domestic work ESP	6,384.00	6,384.00	0.00	100.00%	3,880.25	60.78%	2,503.75	2,503.75
31007	Missions domestic work PT	6,814.00	6,814.00	0.00	100.00%	6,209.30	91.13%	604.70	604.70
31008	Missions domestic work ITA	13,288.00	13,288.00	0.00	100.00%	10,291.70	77.45%	2,996.30	2,996.30
31009	Missions domestic work IRE	10,270.00	10,270.00	0.00	100.00%	9,496.17	92.47%	773.83	773.83
31010	Missions domestic work SWE	12,294.00	12,294.00	0.00	100.00%	9,739.95	79.23%	2,554.05	2,554.05
31011	Missions domestic work FIN	7,083.00	7,083.00	0.00	100.00%	6,207.39	87.64%	875.61	875.61
31012	Missions domestic work DK	11,114.00	11,114.00	0.00	100.00%	8,791.58	78.18%	2,322.42	2,322.42
31013	Missions domestic work UK	10,295.00	10,295.00	0.00	100.00%	7,391.85	71.80%	2,903.15	2,903.15
31014	Missions domestic work LUX	14,015.00	14,015.00	0.00	100.00%	11,372.22	81.14%	2,642.78	2,642.78
31015	Mission domestic work CYP	9,680.00	9,680.00	0.00	100.00%	8,132.33	84.01%	1,547.67	1,547.67
31016	Missions domestic work CZE	15,310.00	15,310.00	0.00	100.00%	13,624.18	88.99%	1,685.82	1,685.82
31017	Mission domestic work EST	12,340.00	12,340.00	0.00	100.00%	10,355.08	83.91%	1,984.92	1,984.92
31018	Missions domestic work HUN	8,280.00	8,280.00	0.00	100.00%	6,867.03	82.94%	1,412.97	1,412.97
31019	Missions domestic work LAT	6,200.00	6,200.00	0.00	100.00%	4,728.23	76.25%	1,471.77	1,471.77
31020	Missions domestic work LIT	11,040.00	11,040.00	0.00	100.00%	10,588.07	95.73%	471.93	471.93
31021	Missions domestic work MAL	8,600.00	8,600.00	0.00	100.00%	7,353.70	85.51%	1,246.30	1,246.30
31022	Missions domestic work POL	5,000.00	5,000.00	0.00	100.00%	4,077.23	81.54%	922.77	922.77
31023	Missions domestic work SK	7,780.00	7,780.00	0.00	100.00%	6,414.12	82.44%	1,365.88	1,365.88
31024	Missions domestic work SI	10,600.00	10,600.00	0.00	100.00%	6,536.65	61.67%	4,063.35	4,063.35
31025	Missions domestic work BU	3,620.00	3,620.00	0.00	100.00%	2,153.30	59.48%	1,466.70	1,466.70
31026	Missions domestic work RO	2,700.00	2,700.00	0.00	100.00%	1,053.46	39.03%	1,646.54	1,646.54
Total Article 310		242,050.00	242,050.00	0.00	100.00%	197,327.59	81.52%	44,722.41	44,722.41
3110	Enlargements missions	0.00	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00
Total Article 311		0.00	0.00	0.00	0.00%	0.00	0.00%	0.00	0.00

Budget Line Position	Budget Line Description	Commitment Appropriation Transaction Amount (1)	Committed (2)	Appropriation Not used (3)	% Committed (2)/(3)	Paid (5)	% Paid (5)/(4)	RAL (2)-(5)	c8
3120	Common Missions	186,780.00	186,995.83	-215.83	100.13%	165,379.94	88.55%	21,615.89	21,615.89
3121	Seconded National Experts	307,656.00	307,519.24	137.76	99.96%	217,810.14	70.80%	89,708.10	89,708.10
Total Article 312		494,416.00	494,514.07	-98.07	100.02%	383,190.08	77.50%	111,323.99	111,323.99
3130	Other Missions	54,640.00	54,640.00	0.00	100.00%	48,794.89	89.30%	5,845.11	5,845.11
Total Article 313		54,640.00	54,640.00	0.00	100.00%	48,794.89	89.30%	5,845.11	5,845.11
Total Chapter 31		791,106.00	791,204.07	-98.07	100%	632,312.56	80%	161,891.51	161,891.51
3200	Public Relations	95,256.36	92,081.86	3,184.50	96.66%	42,701.85	44.82%	49,380.01	49,380.01
3202	Publications, Information material	9,733.64	9,035.50	698.14	92.83%	2,522.05	25.91%	6,513.45	6,513.45
3203	Annual report production	757,284.00	756,283.76	1,000.24	98.87%	338,481.61	44.70%	417,792.15	417,792.15
Total Article 320		862,284.00	857,401.12	4,882.88	99.43%	383,715.51	44.50%	473,685.61	473,685.61
Total Chapter 32		862,284.00	857,401.12	4,882.88	99.43%	383,715.51	44.50%	473,685.61	473,685.61
3300	Purchase of books for the college	8,593.07	8,010.60	582.47	93.77%	4,953.63	57.98%	3,056.97	3,056.97
3301	Hardcopy and electronic subscriptions for the college	85,956.93	85,956.18	0.75	100.00%	48,794.59	56.73%	37,191.59	37,191.59
Total Article 330		94,550.00	93,966.78	583.22	99.44%	53,718.22	56.84%	40,248.56	40,248.56
3310	Projects	1,156,463.99	662,089.89	494,374.10	57.25%	248,698.00	21.51%	413,391.89	413,391.89
Total Article 331		1,156,463.99	662,089.89	494,374.10	57.25%	248,698.00	21.51%	413,391.89	413,391.89
3320	Subscription of ICT Systems for National desks	36,645.00	35,451.74	1,193.26	96.74%	28,195.98	76.94%	7,255.76	7,255.76
3321	Telecommunications	203,700.00	202,963.72	1,336.28	99.34%	121,665.36	59.73%	80,698.36	80,698.36
3322	Consumables for National desks	3,600.00	0.00	3,600.00	0.00%	0.00	0.00%	0.00	0.00
3323	Hardware for National Desks	185,741.79	185,741.79	0.00	100.00%	30,629.36	16.49%	155,112.43	155,112.43
3324	Software for National Desks	87,700.00	71,410.49	16,289.51	81.43%	71,410.49	81.43%	0.00	0.00
3325	Maintenance Services for National desks	93,400.00	84,377.96	9,022.04	90.34%	62,575.51	67.00%	21,802.35	21,802.35
Total Article 332		610,866.79	579,345.70	31,441.09	94.85%	314,476.80	51.49%	264,868.90	264,868.90
Total Chapter 33		1,861,750.78	1,335,402.37	526,348.41	71.75%	616,893.02	33.14%	718,599.35	718,599.35
3400	Translation at CDT	2,300.00	2,255.00	45.00	98.04%	0.00	0.00%	2,255.00	2,255.00
3401	Translation by other agency	90,000.00	90,000.00	0.00	100.00%	62,196.80	69.11%	27,803.20	27,803.20
Total Article 340		92,300.00	92,255.00	45.00	99.95%	62,196.80	67.39%	30,058.20	30,058.20
Total Chapter 34		92,300.00	92,255.00	45.00	99.95%	62,196.80	67.39%	30,058.20	30,058.20
3500	EN Projects	171,300.00	170,900.52	399.48	99.77%	70,196.53	40.98%	100,703.99	100,703.99
Total Article 350		171,300.00	170,900.52	399.48	99.77%	70,196.53	40.98%	100,703.99	100,703.99
3510	EN Meetings	122,380.00	122,348.33	31.67	99.97%	94,917.01	44.87%	67,431.32	67,431.32
Total Article 351		122,380.00	122,348.33	31.67	99.97%	94,917.01	44.87%	67,431.32	67,431.32
3530	Other expenses related to EN	23,570.00	23,570.00	0.00	100.00%	18,377.46	77.97%	5,192.54	5,192.54
Total Article 353		23,570.00	23,570.00	0.00	100.00%	18,377.46	77.97%	5,192.54	5,192.54
Total Chapter 35		317,250.00	316,818.85	431.15	99.86%	314,493.00	45.23%	373,327.85	373,327.85
3600	JSB Meetings	48,426.00	43,803.68	4,622.32	90.45%	42,600.11	87.97%	1,203.57	1,203.57
Total Article 360		48,426.00	43,803.68	4,622.32	90.45%	42,600.11	87.97%	1,203.57	1,203.57
Total Chapter 36		48,426.00	43,803.68	4,622.32	90.45%	42,600.11	87.97%	1,203.57	1,203.57
Total Title 3		5,699,070.73	5,104,062.72	595,008.01	90.56%	3,142,976.50	55.17%	2,456,085.22	2,456,085.22
GRAND TOTAL		18,414,000.00	17,576,524.07	837,475.93	95.45%	13,382,883.26	72.70%	4,186,640.81	4,186,640.81

Eurojust Budget Execution: C2 AND RO -2007

BL	Description	Appropriation (1)	Committed (2)	Paid (3)	Balance Commitment (2)-(3)	To be cancelled (1)-(2)
3310	Projects	71,000.00	65,754.83	65,754.83	0.00	5,245.17
	Total Article 331	71,000.00	65,754.83	65,754.83	0.00	5,245.17
	Total Chapter 33	70,000.00	65,754.83	65,754.83	0.00	5,245.17
	Total Title 3	70,000.00	65,754.83	65,754.83	0.00	5,245.17
BL	Description	Appropriation (1)	Committed (2)	Paid (3)	Balance Commitment (2)-(3)	Balance
4000	Agis	526,951.00	414,241.70	106,950.45	307,291.25	112,709.30
	Total Article 400	526,951.00	414,241.70	106,950.45	307,291.25	112,709.30
	Total Chapter 40	526,951.00	414,241.70	106,950.45	307,291.25	112,709.30
	Total Title 4	526,951.00	414,241.70	106,950.45	307,291.25	112,709.30

Eurojust Budget Execution: C8-2007

BL	Description	Appropriation (4)	Committed (2)	Paid (3)	Balance Commitment (2)-(3)	To be cancelled (1)-(2)
1120	Training and Information for staff	70,935.04	65,588.84	65,588.84	0.00	5,346.20
	Total Article 112	70,935.04	65,588.84	65,588.84	0.00	5,346.20
1140	Birth and death grants	199.00	198.31	198.31	0.00	0.69
	Total Article 114	199.00	198.31	198.31	0.00	0.69
1150	Overtime	1,706.62	1,706.62	1,706.62	0.00	0.00
	Total Article 115	1,706.62	1,706.62	1,706.62	0.00	0.00
1174	Supplementary clerical and Interim services	78,848.19	42,621.99	42,621.99	0.00	36,226.20
1177	Other services rendered	4,000.00	2,875.00	2,875.00	0.00	1,125.00
	Total Article 117	82,848.19	45,496.99	45,496.99	0.00	37,351.20
1180	Expenditure related to Recruitment	1,426.69	1,350.82	1,350.82	0.00	75.87
1182	Installation, resettlement and transfer allowances	5,597.34	3,936.86	3,936.86	0.00	1,660.48
	Total Article 118	7,024.03	5,287.68	5,287.68	0.00	1,736.35
	Total Chapter 11	162,712.88	118,278.44	118,278.44	0.00	44,434.44
1300	Mission expenses other Eurojust Staff	5,335.32	362.12	362.12	0.00	4,973.20
	Total Article 130	5,335.32	362.12	362.12	0.00	4,973.20
	Total Chapter 13	5,335.32	362.12	362.12	0.00	4,973.20
1400	Running costs of kitchenettes and canteens	970.08	970.08	970.08	0.00	0.00
1401	Routine conversion and replacement of equipment	9,307.93	5,617.38	5,617.38	0.00	3,690.55
	Total Article 140	10,278.01	6,587.46	6,587.46	0.00	3,690.55
1410	Medical service	5,832.08	1,569.40	1,569.40	0.00	4,262.68
1411	Purchase of medical equipment	22.95	22.95	22.95	0.00	0.00
	Total Article 141	5,855.03	1,592.35	1,592.35	0.00	4,262.68
	Total Chapter 14	16,133.04	8,179.81	8,179.81	0.00	7,953.23
1610	Social contacts between members of staff	2,990.26	2,318.44	2,318.44	0.00	671.82
	Total Article 161	2,990.26	2,318.44	2,318.44	0.00	671.82
	Total Chapter 16	2,990.26	2,318.44	2,318.44	0.00	671.82
1700	Entertainment and representation exp. for temporary staff	1,565.26	0.00	0.00	0.00	1,565.26
	Total Article 170	1,565.26	0.00	0.00	0.00	1,565.26
	Total Chapter 17	1,565.26	0.00	0.00	0.00	1,565.26
	Total Title 1	188,736.76	129,138.81	129,138.81	0.00	59,597.95

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BL	Description	Appropriation (1)	Committed (2)	Paid (3)	Balance Commitment (2)-(3)	To be cancelled (1)-(2)
2020	Water, gas, electricity and heating	39,027.62	34,155.94	34,155.94	0.00	4,871.68
	Total Article 202	39,027.62	34,155.94	34,155.94	0.00	4,871.68
2030	Cleaning and maintenance	19,263.44	9,653.88	9,653.88	0.00	9,609.56
2031	Treatment of waste	5,826.53	5,826.53	5,826.53	0.00	0.00
	Total Article 203	25,089.97	15,480.41	15,480.41	0.00	9,609.56
2050	Security and surveillance of buildings	96,985.58	59,064.05	59,064.05	0.00	37,921.53
	Total Article 205	96,985.58	59,064.05	59,064.05	0.00	37,921.53
2090	Other expenditure on buildings	457,611.07	410,693.24	410,693.24	0.00	46,917.83
	Total Article 209	457,611.07	410,693.24	410,693.24	0.00	46,917.83
	Total Chapter 20	618,714.24	519,393.64	519,393.64	0.00	99,320.60
2101	Software	26,454.05	26,236.30	26,236.30	0.00	217.75
2102	Subscriptions	1,176.94	1,176.94	1,176.94	0.00	0.00
	Total Article 210	27,630.99	27,413.24	27,413.24	0.00	217.75
	Total Chapter 21	27,630.99	27,413.24	27,413.24	0.00	217.75
2210	Purchase of furniture	180,843.75	175,301.50	175,301.50	0.00	5,542.25
	Total Article 221	180,843.75	175,301.50	175,301.50	0.00	5,542.25
2230	Purchase, hire, maintenance and repair of vehicles	50,404.83	48,863.23	48,863.23	0.00	1,541.60
	Total Article 223	50,404.83	48,863.23	48,863.23	0.00	1,541.60
2250	Purchase of books for the Administration	835.26	311.37	311.37	0.00	523.89
2252	Hardcopy and electronic subscriptions for the Administration	2,503.13	2,405.01	2,405.01	0.00	98.12
2255	Subscriptions and purchase of information media	5,650.00	5,650.00	5,650.00	0.00	0.00
	Total Article 225	8,988.39	8,366.38	8,366.38	0.00	622.01
	Total Chapter 22	240,236.97	232,531.11	232,531.11	0.00	7,705.86
2300	Stationery and office supplies	3,592.87	2,265.53	2,265.53	0.00	1,327.34
	Total Article 230	3,592.87	2,265.53	2,265.53	0.00	1,327.34
2320	Bank charges	258.00	58.00	58.00	0.00	200.00
	Total Article 232	258.00	58.00	58.00	0.00	200.00
2330	Legal expenses	2,567.33	1,162.00	1,162.00	0.00	1,405.33
	Total Article 233	2,567.33	1,162.00	1,162.00	0.00	1,405.33
	Total Chapter 23	6,418.20	3,485.53	3,485.53	0.00	2,932.67
2400	Postal charges	3,755.83	3,406.39	3,406.39	0.00	349.44
	Total Article 240	3,755.83	3,406.39	3,406.39	0.00	349.44

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2410	Telecommunications subscriptions and charges	7,368.10	7,348.10	7,348.10	0.00	20.00
	Total Article 241	7,368.10	7,348.10	7,348.10	0.00	20.00
2420	Projects	94,843.55	73,577.22	73,577.22	0.00	21,266.33
2421	Hardware	78,491.81	78,046.33	78,046.33	0.00	445.48
2422	Maintenance	4,142.47	4,142.47	4,142.47	0.00	0.00
	Total Article 242	177,477.83	155,766.02	155,766.02	0.00	21,711.81
	Total Chapter 24	183,601.76	166,520.51	166,520.51	0.00	22,081.25
	Total Title 2	1,081,602.16	949,344.03	949,344.03	0.00	132,258.13
BL	Description	Appropriation (1)	Committed (2)	Paid (3)	Balance Commitment (2)-(3)	To be cancelled (1)-(2)
3000	College co-ordination meetings	113,357.97	80,441.69	80,441.69	0.00	32,916.28
3001	college meetings	8,785.75	0.00	0.00	0.00	8,785.75
3002	Meetings with other Institutions- Europol etc..	10,816.60	0.00	0.00	0.00	10,816.60
	Total Article 300	132,960.32	80,441.69	80,441.69	0.00	52,518.63
3010	Seminars	46,914.79	33,277.20	33,277.20	0.00	13,637.59
	Total Article 301	46,914.79	33,277.20	33,277.20	0.00	13,637.59
3021	Representation expenses	2,417.35	935.53	935.53	0.00	1,481.82
3022	Other expenses related to representation	278.52	0.00	0.00	0.00	278.52
	Total Article 302	2,695.87	935.53	935.53	0.00	1,760.34
	Total Chapter 30	182,570.98	114,654.42	114,654.42	0.00	67,916.56
31000	Mission domestic work AUS	1,633.04	858.09	858.09	0.00	774.95
31001	Missions domestic work GER	3,323.77	653.40	653.40	0.00	2,670.37
31003	Missions domestic work BEL	1,540.03	0.00	0.00	0.00	1,540.03
31004	Missions domestic work GRE	1,527.94	1,032.30	1,032.30	0.00	495.64
31005	Missions domestic work FRA	1,355.64	450.50	450.50	0.00	905.14
31006	Missions domestic work ESP	4,139.91	619.44	619.44	0.00	3,520.47
31007	Missions domestic work PT	733.89	733.89	733.89	0.00	0.00
31008	Missions domestic work ITA	2,983.48	1,575.01	1,575.01	0.00	1,408.47
31009	Missions domestic work IRE	1,090.37	617.88	617.88	0.00	472.49
31010	Missions domestic work SWE	1,982.51	1,073.24	1,073.24	0.00	909.27
31011	Missions domestic work FIN	2,196.99	0.00	0.00	0.00	2,196.99
31012	Missions domestic work DK	220.55	220.55	220.55	0.00	0.00
31013	Missions domestic work UK	3,020.68	2,013.17	2,013.17	0.00	1,007.51
31014	Missions domestic work LUX	2,132.01	0.00	0.00	0.00	2,132.01

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31015	Mission domestic work CYP	8,844.65	1,272.49	1,272.49	0.00	7,572.16
31016	Missions domestic work CZE	1,495.89	623.77	623.77	0.00	872.12
31017	Mission domestic work EST	225.66	225.66	225.66	0.00	0.00
31018	Missions domestic work HUN	1,591.77	792.56	792.56	0.00	799.21
31019	Missions domestic work LAT	2,991.82	0.00	0.00	0.00	2,991.82
31020	Missions domestic work LIT	2,055.68	94.00	94.00	0.00	1,961.68
31021	Missions domestic work MAL	3,742.63	0.00	0.00	0.00	3,742.63
31022	Missions domestic work POL	1,535.63	0.00	0.00	0.00	1,535.63
31023	Missions domestic work SK	2,635.10	0.00	0.00	0.00	2,635.10
31024	Missions domestic work SI	2,043.01	913.63	913.63	0.00	1,129.38
	Total Article 310	55,042.65	13,769.58	13,769.58	0.00	41,273.07
3120	Common Missions	56,758.83	1,815.57	1,815.57	0.00	54,943.26
3121	Seconded National Experts	1,252.86	0.00	0.00	0.00	1,252.86
	Total Article 312	58,011.69	1,815.57	1,815.57	0.00	56,196.12
3130	Other Missions	1,180.73	78.00	78.00	0.00	1,102.73
	Total Article 313	1,180.73	78.00	78.00	0.00	1,102.73
	Total Chapter 31	114,235.07	15,663.15	15,663.15	0.00	98,571.92
3200	Public Relations	41,452.84	35,762.16	35,762.16	0.00	5,690.68
3202	Publications, Information material	17,205.51	10,121.98	10,121.98	0.00	7,083.53
3203	Annual report production	37,613.35	4,070.65	4,070.65	0.00	33,542.70
	Total Article 320	96,271.70	49,954.79	49,954.79	0.00	46,316.91
	Total Chapter 32	96,271.70	49,954.79	49,954.79	0.00	46,316.91
3300	Purchase of books for the college	15,327.35	14,618.34	14,618.34	0.00	709.01
	Total Article 330	15,327.35	14,618.34	14,618.34	0.00	709.01
3310	Projects	322,037.41	207,065.95	207,065.95	0.00	114,971.46
	Total Article 331	322,037.41	207,065.95	207,065.95	0.00	114,971.46
3320	Subscription of ICT Systems for National desks	8,512.73	5,530.08	5,530.08	0.00	2,982.65
3321	Telecommunications	12,194.01	12,194.01	12,194.01	0.00	0.00
3322	Consumables for National desks	537.50	537.50	537.50	0.00	0.00
3323	Hardware for National Desks	175,176.00	174,539.97	174,539.97	0.00	636.03
3325	Maintenance Services for National desks	24,293.86	24,168.03	24,168.03	0.00	125.83
	Total Article 332	220,714.10	216,969.59	216,969.59	0.00	3,744.51
	Total Chapter 33	558,078.86	438,653.88	438,653.88	0.00	119,424.98
3400	Translation at CDT	314.00	0.00	0.00	0.00	314.00
3401	Translation by other agency	39,411.09	32,188.14	32,188.14	0.00	7,222.95

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	Total Article 340		39,725.09	32,188.14	32,188.14	0.00	7,536.95
	Total Chapter 34		39,725.09	32,188.14	32,188.14	0.00	7,536.95
3500	EIN Projects		203,019.74	202,932.64	202,932.64	0.00	87.10
	Total Article 350		203,019.74	202,932.64	202,932.64	0.00	87.10
3510	EIN Meetings		46,431.55	37,929.66	37,929.66	0.00	8,501.89
	Total Article 351		46,431.55	37,929.66	37,929.66	0.00	8,501.89
3530	Other expenses related to EIN		4,787.35	0.00	0.00	0.00	4,787.35
	Total Article 353		4,787.35	0.00	0.00	0.00	4,787.35
	Total Chapter 35		254,238.64	240,862.30	240,862.30	0.00	13,376.34
3600	JSB Meetings		854.70	854.70	854.70	0.00	0.00
	Total Article 360		854.70	854.70	854.70	0.00	0.00
3620	Other expenses for JSB		3,015.82	1,423.59	1,423.59	0.00	1,592.23
	Total Article 362		3,015.82	1,423.59	1,423.59	0.00	1,592.23
	Total Chapter 36		3,870.52	2,278.29	2,278.29	0.00	1,592.23
	Total Title 3		1,248,990.86	894,254.97	894,254.97	0.00	354,735.89
	Grand Total		2,519,329.78	1,972,737.81	1,972,737.81	0.00	546,591.97

ANNEX TO THE BUDGET ACCOUNTS

LIST OF EUROJUST COLLEGE MEMBERS 2007

National Member of BELGIUM and Vice President	Michèle Coninx
National Member of BULGARIA	Mariana Lilova
National Member of CZECH REPUBLIC	Pavel Zeman
National Member of DENMARK	Lennart Lindblom
National Member of GERMANY	Hermann von Langsdorff
National Member of ESTONIA and Vice President	Raivo Sepp
National Member of IRELAND	Jarlath Spellman
National Member of GREECE	Lampros Patsavellas
National Member of SPAIN	Juan Antonio García Jabaloy
National Member of FRANCE	François Falletti
National Member of ITALY	Cesare Martellino
National Member of CYPRUS	Katerina Loizou
National Member of LATVIA	Gunārs Bundzis
National Member of LITHUANIA	Tomas Krušna
National Member of LUXEMBOURG	Carlos Zeyen
National Member of HUNGARY	Ilona Lévai
National Member of MALTA	Donatella Frendo Dimech
National Member of NETHERLANDS	Arend Vast
National Member of AUSTRIA	Ursula Koller
National Member of POLAND	Mariusz Skowronski
National Member of PORTUGAL and President	José Luís Lopes da Mota
National Member of ROMANIA	Elena Dinu
National Member of SLOVENIA	Malči Gabrijelčič
National Member of SLOVAKIA	Ladislav Hamran
National Member of FINLAND	Maarit Loimukoski
National Member of SWEDEN	Ola Laurell
National Member of UNITED KINGDOM	Aled Williams

ADMINISTRATIVE DIRECTOR

Ernst Merz

LIST OF EUROJUST ADMINISTRATIVE UNITS 2007

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	Fatima Martins

EUROJUST ESTABLISHMENT PLAN 2007

Category and grade				
	2006		2007	
	Authorised under the Community budget		Draft	
	Permanent	Temporary	Permanent	Temporary
AD16		0		0
AD15		1		1
AD14		0		0
AD13		0		0
AD12		0		0
AD11		2		2
AD10		0		0
AD9		4		4
AD8		3		4
AD7		9		11
AD6		2		4
AD5		6		12
Total grade AD	0	27	0	38
AST11		0		0
AST10		0		0
AST9		0		0
AST8		1		1
AST7		1		1
AST6		0		0
AST5		2		2
AST4		17		17
AST3		21		37
AST2		26		26
AST1		19		25
Total grade AST		87		109
Grand total	0	114	0	147
Total staff	112		147	