



FINAL ACCOUNTS OF EUROJUST

REPORT ON BUDGETARY AND FINANCIAL MANAGEMENT

01.01.2008 – 31.12.2008

**Signed off by Andrea Tóth, Accounting Officer,
drawn up by Hans Jahreiss, Administrative Director of Eurojust,
on 30 June 2009**



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CERTIFICATE

The final annual accounts of Eurojust for the year 2008 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 and by Council Decision 2009/426/JHA of 16 December 2008 (hereinafter referred to as the “Eurojust Decision”) and Article 76 of the Eurojust Financial Regulation of 27 March 2009, 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 and by Council Decision 2009/426/JHA of 16 December 2008.

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 Acting Administrative Director, Mr. Jacques J.J.M.M. Vos in 2008. 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)
Eurojust Final Accounts 2008

PART I:
FINANCIAL STATEMENTS

ECONOMIC OUTTURN ACCOUNT

31.12.2008

	2008	2007
Subsidy of the Commission	23,159,118.51	17,546,543.28
Other operating revenue	189,231.31	54,621.54
TOTAL OPERATING REVENUE	23,348,349.82	17,601,164.82
Staff expenses	8,286,074.45	6,484,341.15
Fixed asset related expenses	985,691.56	803,491.95
Other administrative expenses	8,830,058.78	5,009,640.93
Operational expenses	5,649,154.47	4,125,018.16
TOTAL ADMINISTRATIVE AND OPERATIONAL EXPENSES	23,750,979.26	16,422,492.19
SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES	-402,629.44	1,178,672.63
Financial operations revenues	0.00	0.00
Financial operations expenses	3,736.24	462.80
SURPLUS/ (DEFICIT) FROM FINANCIAL ACTIVITIES	-3,736.24	-462.80
SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES	-406,365.68	1,178,209.83
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	-406,365.68	1,178,209.83

BALANCE SHEETS

31.12.2008

ASSETS

	31.12.2008	31.12.2007
A. NON CURRENT ASSETS		
Intangible fixed assets	459,981.00	598,127.03
Tangible fixed assets	4,624,962.00	1,815,789.19
Land and buildings	0.00	0.00
Plant and equipment	83,380.00	97,187.40
Computer hardware	1,841,039.00	640,952.98
Furniture and vehicles	1,118,909.00	876,541.12
Other fixtures and fittings	284,040.00	201,107.69
Tangible fixed assets under construction	1,297,594.00	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	5,085,888.00	2,414,861.22
B. CURRENT ASSETS		
Stock	0.00	0.00
Short-term receivables	897,515.78	180,089.98
Current receivables	523,100.38	110,676.20
Long term receivables falling due within a year	0.00	0.00
Sundry receivables	10,277.27	4,189.18
Prepaid expenses and accrued income	364,138.13	65,224.60
Cash and cash equivalents	4,612,878.47	5,887,061.61
TOTAL CURRENT ASSETS	5,510,394.25	6,067,151.59
TOTAL	10,596,282.25	8,482,012.81

CAPITAL AND LIABILITIES

	31.12.2008	31.12.2007
A. CAPITAL		
Accumulated surplus/deficit	5,633,200.53	4,454,990.70
Economic result of the year	-406,365.68	1,178,209.83
TOTAL CAPITAL	5,226,834.85	5,633,200.53
B. NON CURRENT LIABILITIES		
Provisions for risks and liabilities	400,000.00	0.00
Other long-term liabilities	0.00	0.00
TOTAL NON CURRENT LIABILITIES	400,000.00	0.00
C. CURRENT LIABILITIES		
Provisions for risks and liabilities	0.00	137,299.29
Accounts payable	4,969,447.40	2,711,512.99
Current payables	810,519.83	146,536.36
Long-term liabilities falling due within the year	0.00	0.00
Sundry payables	165,768.25	801.06
Accrued expenses and deferred income	1,804,818.73	1,247,920.81
<i>Accounts payable with consolidated EC entities</i>	<i>2,188,340.59</i>	<i>1,316,254.76</i>
Pre-financing received from consolidated EC entities	1,996,950.03	1,183,627.26
Other accounts payable against consolidated EC entities	191,390.56	132,627.50
TOTAL CURRENT LIABILITIES	4,969,447.40	2,848,812.28
TOTAL	10,596,282.25	8,482,012.81

CASH-FLOW

31.12.2008

	2008	2007
Cash Flows from operating activities		
Surplus/(deficit) from operating activities	-402,629.44	1,178,672.63
<u>Adjustments</u>		
Amortization (intangible fixed assets)	230,181.55	199,115.82
Depreciation (tangible fixed assets)	755,510.01	548,226.57
Increase/(decrease) in Provisions for risks and liabilities	-137,299.29	3,671.14
(Increase)/decrease in Stock	0.00	0.00
(Increase)/decrease in Long term Receivables	0.00	0.00
(Increase)/decrease in Short term Receivables	-717,425.80	191,852.93
Increase/(decrease) in Long term provisions	400,000.00	0.00
Increase/(decrease) in Current payables	663,983.47	84,056.14
Increase / (decrease) in Other liabilities	721,865.11	831,506.23
Increase/(decrease) in Liabilities related to consolidated EC entities	872,085.83	-966,535.44
(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	2,386,271.44	2,070,566.02
Cash Flows from investing activities		
Purchase of tangible and intangible fixed assets	-3,656,718.34	-932,180.40
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	-3,656,718.34	-932,180.40
Financing activities		
Financial operations revenues/expenses	-3,736.24	-462.80
Extraordinary items	0.00	0.00
Net Cash Flow from financing activities	-3,736.24	-462.80
Net increase/(decrease) in cash and cash equivalents	-1,274,183.14	1,137,922.82
Cash and cash equivalents at the beginning of the period	5,887,061.61	4,749,138.79
Cash and cash equivalents at the end of the period	4,612,878.47	5,887,061.61

STATEMENT OF CHANGES IN CAPITAL

Capital	Reserves	Accumulated Surplus / Deficit	Economic result of the year	Capital (total)
Balance as of 31 December 2007	0.00	4,454,990.70	1,178,209.83	5,633,200.53
Changes in accounting policies				0.00
Balance as of 1 January 2008	0.00	4,454,990.70	1,178,209.83	5,633,200.53
Basic errors				0.00
Allocation of the Economic Result of Previous Year		1,178,209.83	-1,178,209.83	0.00
Economic result of the year			-406,365.68	-406,365.68
Balance as of 31 December 2008	0.00	5,633,200.53	-406,365.68	5,226,834.85

NOTES TO THE GENERAL ACCOUNTS 1.1.2008 – 31.12.2008

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 and by Council Decision 2009/426/JHA of 16 December 2008 (hereinafter referred to as the “Eurojust Decision”) and Article 76 of the Eurojust Financial Regulation of 27 March 2009, the following final accounts together with a report on budgetary and financial management have been drawn up. These financial statements for the financial year 2008 are prepared on the basis of the EC Accounting Rules which adapt the International Public Sector Accounting Standards (and in some cases the International Financial Reporting Standards) to the specific environment of the Communities, while the reports on implementation of the budget continue to be primarily based on movements of cash. They also follow Commission Regulation 2342/2002 (hereinafter referred to as the Implementing Rules).

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).

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

Consistency of accounting methods and presentation

According to this principle the accounting methods and valuation rules may not be changed from one year to the next (IPSAS 1; 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 chart of accounts of the European Commission (PCUE).

ECONOMIC OUTTURN STATEMENT

Revenue

Revenues for 2007 and 2008 consist solely of the subsidy received from the European Commission.

	2008	2007
Revenues	23,159,118.51	17,546,543.28

Other operating revenue

	2008	2007
Miscellaneous recoveries	51,932.02	54,621.54
Reversal of provision	137,299.29	
Total	189,231.31	54,621.54

Other operating income consists of recovery of miscellaneous expenses and in 2008 the accounting policy regarding the presentation of the untaken holiday compensation changed, the existing provision has been reversed and released on the economic outturn account as other operating revenue.

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

	2008	2007
Staff expenses	8,268,074.45	6,484,341.15
Fixed asset related expenses	985,691.56	803,491.95
Other administrative expenses	8,830,058.78	5,009,640.93
Operational expenses	5,649,154.47	4,125,018.16
Total	23,750,979.26	16,422,492.19

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. This category shows substantial growth in 2008 due to the expenses linked to the second building. 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.

Average number of employees

	2008	2007
Temporary agents	116	95
Contract agents	7	5
Total	123	100

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.

From 2008 October Eurojust started to use ABAC Assets as its new inventory application which is an integrated part of the ABAC platform. The data from the previous application have been imported to ensure the continuity of the financial records in the system.

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.

Due to the growth of the organisation from 2008 November the administration units partly moved to a new building. The building was developed by the host state (Rijksgebouwendienst) and Eurojust shares it with the Internal Criminal Court. Eurojust has a lease contract until 2014. The final take over will be done in 2009 therefore the cost of these items are presented as “assets under construction” in the statements.

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
01.01.2008 - 31.12.2008

Account number	Asset Category	Opening Balance	Acquisition price		Depreciation Rate and Method	Opening Balance	Depreciation Charge for Year	Accumulated Depr. on Disposal	Closing Balance	Closing book value
			Additions	Disposals						
21001000	Computer software	1,049,639.65	92,035.52		L 25%	451,512.62	230,181.55		681,694.17	459,981.00
23001001	Tangible asset under construction	0.00	1,297,594.00		N/A	0.00	0.00		0.00	1,297,594.00
23001000	Plant, machinery and equipment	155,235.85	6,655.00		L 12,5%	58,048.45	20,462.40		78,510.85	83,380.00
24001000	Furniture and rolling stock	1,416,226.53	397,467.19		L 10%, 12,5%, 25%	539,685.41	155,099.31		694,784.72	1,118,909.00
24101000	Computer hardware	1,949,396.11	1,684,567.50		L 25%	1,308,443.13	484,481.48		1,792,924.61	1,841,039.00
24201000	Other fixtures and fittings	344,514.27	178,399.13		L 25%	143,406.58	95,466.82		238,873.40	284,040.00
	Totals	4,915,012.41	3,656,718.34	0.00		2,501,096.19	985,691.56	0.00	3,486,787.75	5,084,943.00

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

	2008	2007
Rental deposit	945.00	945.00

Current receivables

	2008	2007
VAT receivable	522,725.92	110,676.2
Receivables from consolidated entities	374.46	-
Total	523,100.38	110,676.2

Sundry receivables

	2008	2007
Sundry receivables	10,277.27	4,189.18

Prepaid expenses and accrued income

	2008	2007
Accrued interest	50,946.09	1,965.21
Prepayments	313,192.04	63,259.39
Total	364,138.13	65,224.60

The prepayments consist of prepaid subscriptions and prepaid maintenance fees.

Cash and cash equivalents

	2008	2007
Bank accounts	4,593,021.40	5,886,733.27
Cash and imprest account	19,857.07	328.34
Total	4,612,878.47	5,887,061.61

The bank accounts are held with Rabobank and with ABN AMRO NV.

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. Until 2007 it consisted 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). In 2008 the accounting policy regarding the presentation of the holiday compensation changed, it is recognised as part of the accruals. The existing provision has been reversed and released on the economic outturn account as other operating revenue.

Short term provisions

	2008	2007
Provision for untaken leave	-	137,299,29

Long term provisions - Removal of the user installations

Due to the growth of the organisation from 2008 November the administration units partly moved to a new building. The building was developed by the host state (Rijksgebouwendienst) and Eurojust shares it with the Internal Criminal Court. According to Article 8 of the lease agreement Eurojust will have the obligation to remove the user installations (security equipments, server room etc) when leaving the building – the estimated amount to cover this obligation is 400,000 EUR. The current lease contract is until 2014 therefore we recognise this obligation as long term provision.

	2008	2007
Estimated removal cost of user installations	400,000.00	-

Current payables

The accounts payable as at 31 December 2008 compromise outstanding unpaid invoices and claims from our suppliers and other public bodies.

	2008	2007
Amounts payable – suppliers and public bodies	810,519.83	146,536.36
Total	810,519.83	146,536.36

Accrued expenses

	2008	2007
Accrued expenses title 1	416,012.35	115,834,34
Accrued expenses title 2	1,090,417.08	463,867.38
Accrued expenses title 3 and 4	298,389.30	668,219.09
Total	1,804,818.73	1,247,920.81

Until 2007 the calculated amount of the holiday compensation has been recognised as provision, in 2008 the accounting policy regarding the presentation of this item changed, it is recognised as part of the accruals (under Title 1).

Eurojust uses two buildings from November 2008, the total project cost of the second location amounted 3.5m EUR. Eurojust paid out 2.423m EUR in 2008, the outstanding 1.077m EUR is booked as accruals under title 2.

Accounts payable with consolidated EC entities

	2008	2007
Repayable positive budgetary outturn	1,680,779.49	867,456.72
Pre-financing for AGIS/E-POC project	316,170.54	316,170.54
Repayable interest earned on EC subsidy	191,390.56	100,063.73
Other payables to consolidated EC entities	—	32,563.77
Total	2,188,340.59	1,316,254.76

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. The project was closed in July 2008 but pending approval the final report, the amount received is still presented as open pre-financing.

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” and the “Haagse Veste”.

The period of the contract for the Haagse Arc is from 1 January 2003 to 30 June 2012. According to the conditions the contract can be terminated with a 12 month notice therefore we recognise as contingent liability only the payable amount during the next calendar year.

The period of the contract for the Haagse Veste is valid from 15 July 2008 to 30 June 2014. According to the conditions the contract can be terminated with a 15 month notice therefore we recognise as contingent liability only the payable amount for 15 months.

Description	Charges paid in 2008	Charges to be paid next year	Charges to be paid later than one year	Total charges to be paid
Rent Arc	1,512,912.44	1,618,087.00	-	1,618,087.00
Rent HV 1	222,198.86	828,291.00	207,073.00	1,035,364.00
Total rent	1,735,111.30	2,446,378.00	207,073.00	2,653,451.00

Eurojust has a lease contract for IT scanning equipment as well; the contract is valid for two years starting from 11 March 2008.

Description	Charges paid in 2008	Charges to be paid next year	Charges to be paid later than one year	Total charges to be paid
IT scanning equipment	11,651.30	11,651.30	-	11,651.30

Total operational leases:

Description	Charges paid in 2008	Charges to be paid next year	Charges to be paid later than one year	Total charges to be paid
Rent	1,735,111.30	2,446,378.00	207,073.00	2,653,451.00
IT equipment	11,651.30	11,651.30	-	11,651.30
Total	1,746,762.60	2,458,029.30	207,073.00	2,665,102.30

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.

	2008	2007
Automatic carryovers	2,974,720.16	4,188,640.81
Accrued expenses	<u>(1,804,818.73)</u>	<u>(1,247,920.81)</u>
Contingent liabilities for carryovers	<u>1,169,901.43</u>	<u>2,940,720.00</u>

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.

	2008	2007
Future commitments on existing contracts	<u>5,538.00</u>	<u>225,948.25</u>
Multi-annual contractual commitments	<u>5,538.00</u>	<u>225,948.25</u>

	2008	2007
Operational leases	2,665,102.30	1,617,618.05
Carryovers	1,169,901.43	2,940,720.00
Legal case	0.00	388,297.00
Multi-annual contractual commitments	5,538.00	225,948.25
Contingent liabilities	<u>3,840,541.73</u>	<u>5,172,583.30</u>

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, the project was closed in 2008, the final report was sent out in October 2008. We recognise as a contingent asset the difference between the reported amount and the received pre-financing.

Reported amount	506,689.35
Pre-financing received	316,170.54
Receivable from the Commission	<u>190,518.81</u>

In December 2008 Eurojust paid out 282,968.00 EUR advance payment for a software development project, we received a bank guarantee from Banca Antonveneta S.p.A to secure this amount.

AGIS/EPOC project	190,518.81
Bank guarantee	282,968.00
Total contingent assets	<u>473,486.81</u>

CHANGES IN ACCOUNTING POLICIES

Provisions

The presentation of the calculated amount for the untaken holiday compensation changed in order to fully comply with the rules applied by the Commission.

Until 2007 the calculated amount of the holiday compensation has been recognised as provision, in 2008 the accounting policy regarding the presentation of this item changed, it is recognised as part of the accruals (under Title 1). (According to the Communities' Staff regulation (Annex V: Leave, Article 4) if the person at the time of leaving the service has not used up his annual leave, he shall be paid compensation equal to one thirtieth of his monthly remuneration for each leave's day due to him).

The existing provision has been reversed and released on the economic outturn account as other operating revenue.

The effect of the changes is plus 137,299.29 EUR on the economic outturn in 2008.

PART II:

REPORT ON BUDGETARY AND FINANCIAL MANAGEMENT

REVENUE OUTTURN STATEMENT 1.1.2008-31.12.2008

	2008	2007
INCOME		
Commission subsidy	24,839,898.00	18,414,000.00
Miscellaneous income	<u>51,566.97</u>	<u>53,721.35</u>
TOTAL INCOME	24,891,464.97	18,467,721.35
EXPENSES		
Personnel expenses - Budget title I		
Payments	9,967,281.17	7,830,018.62
Carry forwards and carryovers	770,994.47	604,520.90
Miscellaneous operative expenses - Budget title II		
Payments	6,812,312.98	2,510,788.14
Carry forwards and carryovers	1,032,829.45	1,558,634.69
Operative expenses - Budget title III		
Payments	4,384,220.27	3,047,076.50
Carry forwards and carryovers	<u>1,448,459.23</u>	<u>2,600,945.22</u>
TOTAL EXPENSES	24,416,097.57	18,151,984.07
Total appropriations not utilised	423,800.43	262,015.93
REVENUE OUTTURN BEFORE SPECIAL ITEMS	475,367.40	315,737.28
Cancelled carryovers	1,205,140.63	551,837.14
Exchange rate differences	<u>271.46</u>	<u>-117.70</u>
REVENUE OUTTURN	<u>1,680,779.49</u>	<u>867,456.72</u>

BUDGET IMPLEMENTATION C1 1.1.2008-31.12.2008

	2008	2007
TITLE 1		
Budget	11,040,526.00	8,607,426.47
Committed	10,489,248.91	8,434,539.52
Paid	9,967,281.17	7,830,018.62
Automatic carryovers	521,967.74	604,520.90
Non-automatic carryovers	249,026.73	0.00
Total expenditure	10,738,275.64	8,434,539.52
Appropriations not utilized	302,250.36	172,886.95
Committed on budget	95.01%	97.99%
TITLE 2		
Budget	7,866,261.00	4,107,493.75
Committed	7,845,142.43	4,037,922.83
Paid	6,812,312.98	2,510,788.14
Automatic carryovers	1,032,829.45	1,527,134.69
Non-automatic carryovers	0.00	31,500.00
Total expenditure	7,845,142.43	4,069,422.83
Appropriations not utilized	21,118.57	38,070.92
Committed on budget	99.73%	98.31%
TITLE 3		
Budget	5,933,111.00	5,699,079.78
Committed	5,804,143.24	5,104,061.72
Paid	4,384,220.27	3,047,076.50
Automatic carryovers	1,419,922.97	2,056,985.22
Non-automatic carryovers	28,536.26	543,960.00
Total expenditure	5,832,679.50	5,648,021.72
Appropriations not utilized	100,431.50	51,058.06
Committed on budget	97.83%	89.56%
TOTAL		
Budget	24,839,898.00	18,414,000.00
Committed	24,138,534.58	17,576,524.07
Paid	21,163,814.42	13,387,883.26
Automatic carryovers	2,974,720.16	4,188,640.81
Non-automatic carryovers	277,562.99	575,460.00
Total expenditure	24,416,097.57	18,151,984.07
Appropriations not utilized	423,800.43	262,015.93
Committed on budget	97.18%	95.45%

BUDGET IMPLEMENTATION C3 1.1.2008-31.12.2008

	2008	2007
TITLE 2		
Budget	31,500.00	0.00
Committed	28,825.87	0.00
Paid	28,825.87	0.00
Automatic carryovers	0.00	0.00
Non-automatic carryovers	0.00	0.00
Total expenditure	28,825.87	0.00
Cancelled carryovers	2,674.13	0.00
Committed on budget	0.00%	0.00%
TITLE 3		
Budget	543,960.00	0.00
Committed	410,586.38	0.00
Paid	410,586.38	0.00
Automatic carryovers	0.00	0.00
Non-automatic carryovers	0.00	0.00
Total expenditure	410,586.38	0.00
Cancelled carryovers	133,373.62	0.00
Committed on budget	75.48%	0.00%
TOTAL		
Budget	575,460.00	0.00
Committed	439,412.25	0.00
Paid	439,412.25	0.00
Automatic carryovers	0.00	0.00
Non-automatic carryovers	0.00	0.00
Total expenditure	439,412.25	0.00
Cancelled carryovers	136,047.75	0.00
Committed on budget	76.36%	0.00%

BUDGET IMPLEMENTATION C8 1.1.2008-31.12.2008

	2008	2007
TITLE 1		
Budget	604,520.90	188,736.76
Committed	417,752.44	129,138.81
Paid	417,752.44	129,138.81
Automatic carryovers	0.00	0.00
Non-automatic carryovers	0.00	0.00
Total expenditure	417,752.44	129,138.81
Cancelled carryovers	186,768.46	59,597.95
Committed on budget	69.10%	68.42%
TITLE 2		
Budget	1,527,134.69	1,081,602.16
Committed	1,144,476.06	949,344.03
Paid	1,144,476.06	949,344.03
Automatic carryovers	0.00	0.00
Non-automatic carryovers	0.00	0.00
Total expenditure	1,144,476.06	949,344.03
Cancelled carryovers	382,658.63	132,258.13
Committed on budget	74.94%	87.77%
TITLE 3		
Budget	2,056,985.22	1,248,990.86
Committed	1,557,319.43	894,254.97
Paid	1,557,319.43	894,254.97
Automatic carryovers	0.00	0.00
Non-automatic carryovers	0.00	0.00
Total expenditure	1,557,319.43	894,254.97
Cancelled carryovers	499,665.79	354,735.89
Committed on budget	75.71%	71.60%
TOTAL		
Budget	4,188,640.81	2,519,329.78
Committed	3,119,547.93	1,972,737.81
Paid	3,119,547.93	1,972,737.81
Automatic carryovers	0.00	0.00
Non-automatic carryovers	0.00	0.00
Total expenditure	3,119,547.93	1,972,737.81
Cancelled carryovers	1,069,092.88	546,591.97
Committed on budget	74.48%	78.30%

BUDGET IMPLEMENTATION R0 1.1.2007-31.12.2008
ASSIGNED REVENUE - AGIS/EPOC III
GRANT

TITLE 4

Budget (Amount granted)	526,950.90
Money received	316,170.54
Committed	506,689.35
Paid in 2007	106,950.45
Paid in 2008	197,082.14
Automatic carryovers	202,656.76
Total expenditure	506,689.35
Committed on budget	96.15%
Amount to be received	190,518.81

RECONCILIATION BUDGETARY OUTTURN VERSUS ECONOMIC RESULT				
	2008	2008	2007	2007
	Detail	Total	Detail	Total
Budgetary revenue outturn		1,680,779.49		867,456.72
Impact of budgetary result (repay to the Commission)		-1,680,779.49		-867,456.72
Impact of purchase of fixed assets and depreciation				
Purchase of fixed assets less unpaid assets	3,490,699.64		988,329.96	
Depreciation and write off fixed assets	-985,691.56		-803,491.95	
		2,505,008.08		184,838.01
Impact of the activation of some items				
Non-current receivables	0.00		0.00	
Stock	0.00		0.00	
		0.00		0.00
Impact of accrued expenses of the year				
Carryovers	3,252,283.15		4,764,100.81	
Accrued expenses and allocated expenses	-2,419,376.01		-1,386,911.98	
		832,907.14		3,377,188.83
Reversal of previous year accrued expenses				
Carryovers	-4,764,100.81		-2,590,329.78	
Accrued expenses	1,386,911.98		417,020.46	
		-3,377,188.83		-2,173,309.32
Increase/decrease of provisions				
	-262,700.10	-262,700.10	-3,671.14	-3,671.14
Other impacts				
Prepaid expenses	313,192.04		63,259.39	
Reversal of prepayments previous year	-63,259.39		-191,193.47	
Creditors	-192,066.21		-34,824.34	
Payments on open creditor items from 2006	34,824.34		62,480.22	
Debtors	0.00		0.00	
Sundry receivables	0.00		622.14	
Payments on AGIS grant	-197,082.14		-106,950.45	
Other corrections	0.00		-230.04	
		-104,391.36		-206,836.55
Total adjustments				
		-2,087,144.56		310,753.11
Economic result				
		-406,365.07		1,178,209.83

BUDGETARY MANAGEMENT 1.1.2008 – 31.12.2008

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 2008, Eurojust received a budget of 24,839,898 € from the general budget of the European Union. The budget was composed of non-differentiated appropriations.

Management Systems

Eurojust used the ABAC financial system for the first full year in 2008 having introduced it 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 allows the authorising officer to ensure that the “four eyes” principle has been observed for each transaction. At the end of 2008, Eurojust also introduced ABAC Assets to manage its inventory in accordance with the requirements of the Financial Regulation.

Nomenclature

The nomenclature of appropriations is as follows:

- C1: Current Appropriations
- C3: Appropriations non-automatically carried over
- C8: Appropriations automatically carried forward
- IC1: Universal income voted in the budget
- R0: Grant appropriations (assigned revenue)

REVENUE

In 2008, there were only one source of revenue for the Eurojust budget being the subsidy it receives from the general budget of the European Union. In 2008, Eurojust received 24,839,898 € for its normal operating subsidy. Other revenue received was through bank interest gained on the subsidy on the Eurojust bank accounts (191,390.56 €) and other miscellaneous recoveries (51,566.97 €). 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

2007		2008	
Commitments	Payments	Commitments	Payments
98%	91%	95%	90%

The budget for Title 1 increased by 28,27 % since 2007 reflecting the increased staffing costs and related expenses. At the end of 2008, from an establishment plan of 175 posts, 130 were filled. A new training policy was introduced at Eurojust which increased expenditure on training (from 111 119,85 € in 2007 to 243 270.34 € including trainings for staff and National Members in 2008). In addition, the use of contract agents increased in 2008, in particular to meet the need for support staff for the second premises Eurojust began to occupy in November 2008.

Title 2

2007		2008	
Commitments	Payments	Commitments	Payments
98%	61%	99%	87%

Eurojust requested and received an amending budget in 2008 – many of the costs were related to Title 2 such as rent for the second building, security, infrastructure and the built-in package provided by the Host State. While the funds were received late in the year and Eurojust continued to negotiate the costs it should meet until late in the year, it was possible to execute most of the budget on time within 2008.

Title 3

2007		2008	
Commitments	Payments	Commitments	Payments
90%	53%	98%	74%

The budget for Title 3 was increased by 4,11% from the amount in 2007. As Eurojust's facilities and operational capabilities become known to prosecutors and home authorities in the member states, the use of Eurojust as a means to coordinate cross border cases on serious crime increased again in 2008 – this was also reflected in the meetings budget. Some coordination meetings were also held in the member states directly in order to facilitate the needs of the case regarding evidence and exchange of information. Eurojust's work on the case management system progressed further in 2008 and it closed its EPOC III project in July 2008 and submitted its final report in October 2008 to the European Commission. The number of seconded national experts used by the national desks to assist with case work also increased in 2008 and these are funded from Title 3.

C2 – Appropriations non-automatically carried over

Title 2 and Title 3

In accordance with Article 10 of the framework financial regulation, Eurojust made a non-automatic carryover of commitment and payment appropriations for a total amount of 575 460 € from the year 2007 to 2008. The purpose of this carryover was purchase, installation and maintenance costs of new software licenses, purchase of secure mobiles and changes to the Case Management System. 547 190.65 € was committed by 31 March 2008 out of which 439 412 € was finally paid. The reason for this was that the supplier did not in reality meet the technical specifications in the tender, which only became apparent during the project implementation. The amount cancelled from this non-automatic carry over is 136 048 €.

C8 – Appropriations automatically carried over

The carryover from 2007 to 2008 was just over 4.1m€, and Eurojust used 74% of this carry over by the end of 2008. In 2009, 12% of the amount committed in 2008 was carried over automatically to 2009. This implies that Eurojust succeeded to reduce its overall carry over from 22% to 12% when compared to 2007. This is as a result of many efforts to improve budget planning and implementation. A consistent and more intense effort was made to effectively implement the appropriations in accordance with the principle of annuality.

R0 – Appropriations for the EU funded project – EPOC III

Eurojust received 316,170.54 € at the end of 2006 for the first payment of the EPOC III project. The expenses relating to this project were incurred during 2007 and 2008 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). In 2008, Eurojust had paid out 197,082.14 € regarding this project. The project was closed in July 2008.

Full reports on the execution of C1, C3, C8 and R0 appropriations are set out in the following tables of these statements.

* * *

Budget Transfers

The total number of Budget transfers during the year was 6. Eurojust awaited the outcome of its amending budget request before being able to finalise many budget transfers needs. Funds were used to facilitate the costs of the second building. Eurojust did not use its 10% of transfers as provided for in the Eurojust Financial Regulation.

BUDGETARY TABLES 01.01.2008 – 31.12.2008

Fund Source : C1

B.L.	Official Budget Item Desc (Fr)	Appropriation (1)	Committed (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)	Balance Commitment (1-2)	Balance Payment (2-3)
A-1100	Basic salaries (TBA)	4,957,968.28	4,957,968.28	100.00 %	4,957,968.28	100.00 %	0.00	0.00
A-1101	Family allowances	562,411.65	555,303.69	98.74 %	555,303.69	98.74 %	7,107.96	0.00
A-1102	Expatriation and foreign residence allowances (IDE)	668,576.96	668,576.96	100.00 %	668,576.96	100.00 %	0.00	0.00
A-1103	Secretary's allowance (ISE)	15,776.80	14,123.96	89.52 %	14,123.96	89.52 %	1,652.84	0.00
	Sum:	6,204,733.69	6,195,972.89	99.86 %	6,195,972.89	99.86 %	8,760.80	0.00
A-1110	Auxiliary/Contract agents	415,503.55	395,448.40	95.17 %	395,448.40	95.17 %	20,055.15	0.00
	Sum:	415,503.55	395,448.40	95.17 %	395,448.40	95.17 %	20,055.15	0.00
A-1120	Training and information for staff	281,000.00	187,806.60	66.84 %	111,365.88	39.63 %	93,193.40	76,440.72
	Sum:	281,000.00	187,806.60	66.84 %	111,365.88	39.63 %	93,193.40	76,440.72
A-1130	Insurance against sickness	174,621.57	170,912.45	97.88 %	170,912.45	97.88 %	3,709.12	0.00
A-1131	Insurance against accidents and occupational disease	40,215.95	35,550.41	88.40 %	35,550.41	88.40 %	4,665.54	0.00
A-1132	Unemployment insurance for temporary staff	58,997.57	56,100.97	95.09 %	56,100.97	95.09 %	2,896.60	0.00
	Sum:	273,835.09	262,563.83	95.88 %	262,563.83	95.88 %	11,271.26	0.00
A-1140	Birth and death grants	2,000.00	1,388.17	69.41 %	1,388.17	69.41 %	611.83	0.00
A-1141	Annual travel expenses from the place of work to	177,684.82	173,936.87	97.89 %	173,936.87	97.89 %	3,747.95	0.00
A-1147	Stand-by duty	85,200.00	47,075.12	55.25 %	47,075.12	55.25 %	38,124.88	0.00
	Sum:	264,884.82	222,400.16	83.96 %	222,400.16	83.96 %	42,484.66	0.00
A-1150	Overtime	88,564.00	78,652.92	88.81 %	78,652.92	88.81 %	9,911.08	0.00
	Sum:	88,564.00	78,652.92	88.81 %	78,652.92	88.81 %	9,911.08	0.00
A-1172	Consultancy	189,333.33	33,500.00	17.69 %			155,833.33	33,500.00
A-1174	Supplementary clerical and interim services	1,711,511.94	1,668,361.62	97.48 %	1,417,932.28	82.85 %	43,150.32	250,429.34
A-1175	Admin. Translations and publications	11,020.00	11,019.82	100.00 %	8,933.64	81.07 %	0.18	2,086.18
A-1175	Supplementary services translations	0.00					0.00	
A-1177	Administrative Assistance	65,279.00	53,956.97	82.66 %	53,956.97	82.66 %	11,322.03	0.00
	Sum:	1,977,144.27	1,766,838.41	89.36 %	1,480,822.89	74.90 %	210,305.86	286,015.52
A-1180	Expenditure related to Recruitment	317,200.00	317,200.00	100.00 %	235,995.30	74.40 %	0.00	81,204.70
A-1181	Travel expenses taking up duty	14,100.00	11,258.54	79.85 %	10,993.56	77.97 %	2,841.46	264.98
A-1182	Installation, resettlement and transfer allowances	132,455.05	128,271.88	96.84 %	128,271.88	96.84 %	4,183.17	0.00
A-1183	Removal expenses	79,076.97	71,994.25	91.04 %	63,494.25	80.29 %	7,082.72	8,500.00
A-1184	Temporary daily subsistence allowances	81,043.87	81,043.87	100.00 %	81,043.87	100.00 %	0.00	0.00
	Sum:	623,875.89	609,768.54	97.74 %	519,798.86	83.32 %	14,107.35	89,969.68

A-1190	Coefficient correcteurs (Weightings)	716,814.69	589,992.14	82.31 %	589,992.14	82.31 %	126,822.55	0.00
	Sum:	716,814.69	589,992.14	82.31 %	589,992.14	82.31 %	126,822.55	0.00
A-1300	Mission expenses Eurojust Staff	60,000.00	60,000.00	100.00 %	46,082.61	76.80 %	0.00	13,917.39
	Sum:	60,000.00	60,000.00	100.00 %	46,082.61	76.80 %	0.00	13,917.39
A-1400	Running costs of kitchenettes and canteens	44,220.00	40,076.24	90.63 %	35,320.19	79.87 %	4,143.76	4,756.05
A-1401	Routine conversion and replacement of equipment	0.00					0.00	
	Sum:	44,220.00	40,076.24	90.63 %	35,320.19	79.87 %	4,143.76	4,756.05
A-1410	Medical service	21,200.00	20,254.35	95.54 %	8,395.04	39.60 %	945.65	11,859.31
A-1411	Purchase of medical equipment	500.00	8.99	1.80 %	8.99	1.80 %	491.01	0.00
	Sum:	21,700.00	20,263.34	93.38 %	8,404.03	38.73 %	1,436.66	11,859.31
A-1610	Social contacts between members of staff	46,000.00	40,521.34	88.09 %	17,731.50	38.55 %	5,478.66	22,789.84
	Sum:	46,000.00	40,521.34	88.09 %	17,731.50	38.55 %	5,478.66	22,789.84
A-1620	Other welfare expenditure	9,300.00	9,250.00	99.46 %			50.00	9,250.00
	Sum:	9,300.00	9,250.00	99.46 %			50.00	9,250.00
A-1630	Staff Committee	7,950.00	4,694.10	59.05 %	1,904.02	23.95 %	3,255.90	2,790.08
	Sum:	7,950.00	4,694.10	59.05 %	1,904.02	23.95 %	3,255.90	2,790.08
A-1700	Entertainment and representation exp. for temporary	5,000.00	5,000.00	100.00 %	820.85	16.42 %	0.00	4,179.15
	Sum:	5,000.00	5,000.00	100.00 %	820.85	16.42 %	0.00	4,179.15
	Title 1	11,040,526.00	10,489,248.91	95.01 %	9,967,281.17	90.28 %	551,277.09	521,967.74
A-2000	Rent and Ground rent	2,225,601.00	2,225,601.00	100.00 %	2,212,973.08	99.43 %	0.00	12,627.92
A-2000	Rent of premises	0.00					0.00	
	Sum:	2,225,601.00	2,225,601.00	100.00 %	2,212,973.08	99.43 %	0.00	12,627.92
A-2010	Insurance	10,032.00	9,952.62	99.21 %	9,952.62	99.21 %	79.38	0.00
	Sum:	10,032.00	9,952.62	99.21 %	9,952.62	99.21 %	79.38	0.00
A-2020	Water, gas, electricity and heating	186,896.00	184,591.68	98.77 %	131,774.56	70.51 %	2,304.32	52,817.12
	Sum:	186,896.00	184,591.68	98.77 %	131,774.56	70.51 %	2,304.32	52,817.12
A-2030	Cleaning and maintenance	170,804.00	169,067.78	98.98 %	133,774.73	78.32 %	1,736.22	35,293.05
A-2031	Treatment of waste	28,538.00	28,538.00	100.00 %	8,323.63	29.17 %	0.00	20,214.37
	Sum:	199,342.00	197,605.78	99.13 %	142,098.36	71.28 %	1,736.22	55,507.42

A-2050	Security and surveillance of buildings	1,371,562.00	1,371,562.00	100.00 %	1,120,244.30	81.68 %	0.00	251,317.70
A-2051	Health and safety at work	85,600.00	83,557.44	97.61 %	78,700.34	91.94 %	2,042.56	4,857.10
	Sum:	1,457,162.00	1,455,119.44	99.86 %	1,198,944.64	82.28 %	2,042.56	256,174.80
A-2070	ICT security projects	10,100.00	9,617.18	95.22 %	9,617.18	95.22 %	482.82	0.00
	Sum:	10,100.00	9,617.18	95.22 %	9,617.18	95.22 %	482.82	0.00
A-2080	Project bureau accommodation	300,000.00	299,999.36	100.00 %	269,999.36	90.00 %	0.64	30,000.00
	Sum:	300,000.00	299,999.36	100.00 %	269,999.36	90.00 %	0.64	30,000.00
A-2090	Other expenditure on buildings	1,363,306.00	1,363,306.00	100.00 %	1,292,775.70	94.83 %	0.00	70,530.30
	Sum:	1,363,306.00	1,363,306.00	100.00 %	1,292,775.70	94.83 %	0.00	70,530.30
A-2100	Consumables	4,000.00	3,842.70	96.07 %	3,416.51	85.41 %	157.30	426.19
A-2101	Software	49,708.03	49,707.73	100.00 %	47,924.41	96.41 %	0.30	1,783.32
A-2102	Subscriptions	84,820.00	84,820.00	100.00 %	52,392.12	61.77 %	0.00	32,427.88
	Sum:	138,528.03	138,370.43	99.89 %	103,733.04	74.88 %	157.60	34,637.39
A-2210	Purchase of furniture	648,000.00	647,941.00	99.99 %	509,907.00	78.69 %	59.00	138,034.00
	Sum:	648,000.00	647,941.00	99.99 %	509,907.00	78.69 %	59.00	138,034.00
A-2230	Purchase, hire, maintenance and repair of vehicles	81,400.00	81,367.47	99.96 %	71,657.23	88.03 %	32.53	9,710.24
A-2231	Insurance and registration of vehicles	8,800.00	6,455.00	73.35 %	6,105.98	69.39 %	2,345.00	349.02
	Sum:	90,200.00	87,822.47	97.36 %	77,763.21	86.21 %	2,377.53	10,059.26
A-2250	Library Acquisitions Administration	9,000.00	9,000.00	100.00 %	5,479.64	60.88 %	0.00	3,520.36
A-2252	Subscriptions Administration	16,000.00	15,833.83	98.96 %	12,587.30	78.67 %	166.17	3,246.53
	Sum:	25,000.00	24,833.83	99.34 %	18,066.94	72.27 %	166.17	6,766.89
A-2300	Stationery and office supplies	54,386.00	54,385.91	100.00 %	46,895.69	86.23 %	0.09	7,490.22
	Sum:	54,386.00	54,385.91	100.00 %	46,895.69	86.23 %	0.09	7,490.22
A-2320	Bank charges	2,000.00	2,000.00	100.00 %	603.24	30.16 %	0.00	1,396.76
A-2329	Other financial charges	3,000.00	2,513.84	83.79 %	13.84	0.46 %	486.16	2,500.00
	Sum:	5,000.00	4,513.84	90.28 %	617.08	12.34 %	486.16	3,896.76
A-2330	Legal expenses	20,000.00	15,930.00	79.65 %	5,282.57	26.41 %	4,070.00	10,647.43
	Sum:	20,000.00	15,930.00	79.65 %	5,282.57	26.41 %	4,070.00	10,647.43
A-2400	Postal charges	25,000.00	21,321.93	85.29 %	15,719.75	62.88 %	3,678.07	5,602.18
	Sum:	25,000.00	21,321.93	85.29 %	15,719.75	62.88 %	3,678.07	5,602.18

A-2410	Telecommunications subscriptions and charges	68,000.00	67,228.09	98.86 %	59,643.22	87.71 %	771.91	7,584.87
	Sum:	68,000.00	67,228.09	98.86 %	59,643.22	87.71 %	771.91	7,584.87

A-2420	Projects	0.00					0.00	
A-2421	Hardware	839,707.97	838,408.07	99.85 %	535,360.51	63.76 %	1,299.90	303,047.56
A-2422	Maintenance	200,000.00	198,593.80	99.30 %	171,188.47	85.59 %	1,406.20	27,405.33
	Sum:	1,039,707.97	1,037,001.87	99.74 %	706,548.98	67.96 %	2,706.10	330,452.89

Title 2 **7,866,261.00** **7,845,142.43** **99.73%** **6,812,312.98** **86.60%** **21,118.57** **1,032,829.45**

B3-000	Co-ordination meetings	1,137,500.00	1,127,045.16	99.08 %	943,538.13	82.95 %	10,454.84	183,507.03
B3-001	College meetings	38,300.00	38,300.00	100.00 %	28,640.87	74.78 %	0.00	9,659.13
B3-002	Meetings with other institutions- Europol etc..	65,000.00	64,655.24	99.47 %	59,667.62	91.80 %	344.76	4,987.62
B3-004	Other meetings	19,500.00	18,813.85	96.48 %	13,030.56	66.82 %	686.15	5,783.29
B3-005	Training for national desks	84,000.00	55,463.74	66.03 %	16,063.74	19.12 %	28,536.26	39,400.00
	Sum:	1,344,300.00	1,304,277.99	97.02 %	1,060,940.92	78.92 %	40,022.01	243,337.07

B3-010	Seminars and Strategic Co-ordination meetings	598,170.00	552,662.22	92.39 %	460,769.57	77.03 %	45,507.78	91,892.65
	Sum:	598,170.00	552,662.22	92.39 %	460,769.57	77.03 %	45,507.78	91,892.65

B3-021	Representation expenses	15,000.00	14,500.00	96.67 %	11,681.78	77.88 %	500.00	2,818.22
B3-022	Other expenses related to representation	3,200.00	2,092.00	65.38 %	300.00	9.38 %	1,108.00	1,792.00
	Sum:	18,200.00	16,592.00	91.16 %	11,981.78	65.83 %	1,608.00	4,610.22

B3-100	Domestic work of national member	98,860.00	98,860.00	100.00 %	68,752.22	69.55 %	0.00	30,107.78
B3-100	Domestic work of national member	0.00					0.00	
B3-101	Domestic work of national member	104,390.00	104,390.00	100.00 %	84,381.04	80.83 %	0.00	20,008.96
B3-101	Domestic work of national member	0.00					0.00	
B3-102	Domestic work of national member	65,200.00	65,200.00	100.00 %	43,242.92	66.32 %	0.00	21,957.08
B3-102	Domestic work of national member	0.00					0.00	
	Sum:	268,450.00	268,450.00	100.00 %	196,376.18	73.15 %	0.00	72,073.82

B3-120	Common Missions	342,050.00	342,050.00	100.00 %	308,382.96	90.16 %	0.00	33,667.04
B3-121	Seconded National Experts	425,000.00	414,797.61	97.60 %	414,797.61	97.60 %	10,202.39	0.00
	Sum:	767,050.00	756,847.61	98.67 %	723,180.57	94.28 %	10,202.39	33,667.04

B3-130	Other Missions	148,700.00	148,700.00	100.00 %	128,858.75	86.66 %	0.00	19,841.25
	Sum:	148,700.00	148,700.00	100.00 %	128,858.75	86.66 %	0.00	19,841.25

B3-200	Public Relations	132,000.00	129,470.56	98.08 %	102,390.55	77.57 %	2,529.44	27,080.01
B3-202	Publications, information material	43,000.00	40,131.78	93.33 %	37,163.31	86.43 %	2,868.22	2,968.47

B3-203	Annual report production		0.00							0.00					
	Sum:		175,000.00	169,602.34	96.92 %	139,553.86	79.75 %			5,397.66					30,048.48
B3-300	Library Acquisitions College		6,000.00	5,887.39	98.12 %	2,492.72	41.55 %			112.61					3,394.67
B3-301	Hardcopy and electronic subscriptions College		71,400.00	70,759.05	99.10 %	42,866.20	60.04 %			640.95					27,892.85
	Sum:		77,400.00	76,646.44	99.03 %	45,358.92	58.60 %			753.56					31,287.52
B3-310	Projects		659,378.74	659,218.40	99.98 %	453,295.28	68.75 %			160.34					205,923.12
	Sum:		659,378.74	659,218.40	99.98 %	453,295.28	68.75 %			160.34					205,923.12
B3-320	Subscriptions of ICT systems for National desks		57,623.00	57,614.44	99.99 %	36,906.94	64.05 %			8.56					20,707.50
B3-321	Telecommunications		158,978.26	155,543.81	97.84 %	139,370.75	87.67 %			3,434.45					16,173.06
B3-322	Consumables for National desks		3,895.00	2,841.14	72.94 %	2,597.14	66.68 %			1,053.86					244.00
B3-323	Hardware for National desks		697,926.22	696,957.60	99.86 %	427,839.49	61.30 %			968.62					269,118.11
B3-324	Software for National desks		38,409.78	36,760.33	95.71 %	30,904.79	80.46 %			1,649.45					5,855.54
B3-325	Maintenance Services for National desks		230,000.00	219,253.16	95.33 %	173,096.88	75.26 %			10,746.84					46,156.28
	Sum:		1,186,832.26	1,168,970.48	98.50 %	810,715.99	68.31 %			17,861.78					358,254.49
B3-400	Translation at CDT		0.00							0.00					
B3-401	Translation by other agency		159,000.00	158,640.83	99.77 %	114,885.18	72.25 %			359.17					43,755.65
	Sum:		159,000.00	158,640.83	99.77 %	114,885.18	72.25 %			359.17					43,755.65
B3-500	EJN Projects		243,830.00	243,829.08	100.00 %	81,724.62	33.52 %			0.92					162,104.46
	Sum:		243,830.00	243,829.08	100.00 %	81,724.62	33.52 %			0.92					162,104.46
B3-510	EJN Meetings		195,500.00	195,450.23	99.97 %	79,174.16	40.50 %			49.77					116,276.07
	Sum:		195,500.00	195,450.23	99.97 %	79,174.16	40.50 %			49.77					116,276.07
B3-530	Other expenses related to EJN		45,000.00	45,000.00	100.00 %	41,476.93	92.17 %			0.00					3,523.07
	Sum:		45,000.00	45,000.00	100.00 %	41,476.93	92.17 %			0.00					3,523.07
B3-600	JSB Meetings		39,300.00	39,255.62	99.89 %	35,927.56	91.42 %			44.38					3,328.06
	Sum:		39,300.00	39,255.62	99.89 %	35,927.56	91.42 %			44.38					3,328.06
B3-620	Other expenses for JSB		7,000.00							7,000.00					
	Sum:		7,000.00							7,000.00					
	Sum:		5,933,111.00	5,804,143.24	97.83%	4,384,220.27	73.89%			128,967.76					1,419,922.97
	Average:		24,839,898.00	24,138,534.58	97.18 %	21,163,814.42	85.20 %			701,363.42					2,974,720.16
	Sum:		24,839,898.00	24,138,534.58	97.18 %	21,163,814.42	85.20 %			701,363.42					2,974,720.16
	Average:														

Fund Source : C8

B.L.	Official Budget Item Desc (Fr)	Appropriation (1)	Committed (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)	Balance Commitment (1-2)	Balance Payment (2-3)
A-1120	Training and information for staff	70,210.81	48,794.18	69.50 %	48,794.18	69.50 %	21,416.63	0.00
	Sum:	70,210.81	48,794.18	69.50 %	48,794.18	69.50 %	21,416.63	0.00
A-1150	Overtime	2,353.43	2,353.43	100.00 %	2,353.43	100.00 %	0.00	0.00
	Sum:	2,353.43	2,353.43	100.00 %	2,353.43	100.00 %	0.00	0.00
A-1174	Supplementary clerical and interim services	456,580.93	323,578.39	70.87 %	323,578.39	70.87 %	133,002.54	0.00
A-1175	Admin. Translations and publications	5,000.00	1,837.00	36.74 %	1,837.00	36.74 %	3,163.00	0.00
A-1177	Administrative Assistance	10,828.23	10,000.00	92.35 %	10,000.00	92.35 %	828.23	0.00
	Sum:	472,409.16	335,415.39	71.00 %	335,415.39	71.00 %	136,993.77	0.00
A-1180	Expenditure related to Recruitment	4,415.18	1,472.74	33.36 %	1,472.74	33.36 %	2,942.44	0.00
A-1181	Travel expenses taking up duty	2,003.35	2,003.35	100.00 %	2,003.35	100.00 %	0.00	0.00
A-1183	Removal expenses	9,666.20	7,845.75	81.17 %	7,845.75	81.17 %	1,820.45	0.00
	Sum:	16,084.73	11,321.84	70.39 %	11,321.84	70.39 %	4,762.89	0.00
A-1300	Mission expenses Eurojust Staff	12,010.87	12,010.87	100.00 %	12,010.87	100.00 %	0.00	0.00
	Sum:	12,010.87	12,010.87	100.00 %	12,010.87	100.00 %	0.00	0.00
A-1400	Running costs of kitchenettes and canteens	4,687.17	677.17	14.45 %	677.17	14.45 %	4,010.00	0.00
A-1401	Routine conversion and replacement of equipment	7,407.40	0.00	0.00 %	0.00	0.00 %	7,407.40	0.00
	Sum:	12,094.57	677.17	5.60 %	677.17	5.60 %	11,417.40	0.00
A-1410	Medical service	7,892.78	1,873.49	23.74 %	1,873.49	23.74 %	6,019.29	0.00
	Sum:	7,892.78	1,873.49	23.74 %	1,873.49	23.74 %	6,019.29	0.00
A-1610	Social contacts between members of staff	7,675.46	2,791.33	36.37 %	2,791.33	36.37 %	4,884.13	0.00
	Sum:	7,675.46	2,791.33	36.37 %	2,791.33	36.37 %	4,884.13	0.00
A-1620	Other welfare expenditure	148.44	0.00	0.00 %	0.00	0.00 %	148.44	0.00
	Sum:	148.44	0.00	0.00 %	0.00	0.00 %	148.44	0.00
A-1630	Staff Committee	311.28	0.00	0.00 %	0.00	0.00 %	311.28	0.00
	Sum:	311.28	0.00	0.00 %	0.00	0.00 %	311.28	0.00
A-1700	Entertainment and representation exp. for temporar	3,329.37	2,514.74	75.53 %	2,514.74	75.53 %	814.63	0.00
	Sum:	3,329.37	2,514.74	75.53 %	2,514.74	75.53 %	814.63	0.00
Total		604,520.90	417,752.44		417,752.44		186,768.46	

A-2000	Rent and Ground rent	136,840.00	122,209.04	89.31 %	122,209.04	89.31 %	14,630.96	0.00
	Sum:	136,840.00	122,209.04	89.31 %	122,209.04	89.31 %	14,630.96	0.00
A-2010	Insurance	2,133.08	0.00	0.00 %			2,133.08	0.00
	Sum:	2,133.08	0.00	0.00 %			2,133.08	0.00
A-2020	Water, gas, electricity and heating	60,977.80	52,492.70	86.08 %	52,492.70	86.08 %	8,485.10	0.00
	Sum:	60,977.80	52,492.70	86.08 %	52,492.70	86.08 %	8,485.10	0.00
A-2030	Cleaning and maintenance	52,412.77	12,480.03	23.81 %	12,480.03	23.81 %	39,932.74	0.00
A-2031	Treatment of waste	15,640.00	6,657.38	42.57 %	6,657.38	42.57 %	8,982.62	0.00
	Sum:	68,052.77	19,137.41	28.12 %	19,137.41	28.12 %	48,915.36	0.00
A-2050	Security and surveillance of buildings	28,139.81	25,835.36	91.81 %	25,835.36	91.81 %	2,304.45	0.00
A-2051	Health and safety at work	11,704.27	6,326.00	54.05 %	6,326.00	54.05 %	5,378.27	0.00
	Sum:	39,844.08	32,161.36	80.72 %	32,161.36	80.72 %	7,682.72	0.00
A-2090	Other expenditure on buildings	421,353.16	182,025.76	43.20 %	182,025.76	43.20 %	239,327.40	0.00
	Sum:	421,353.16	182,025.76	43.20 %	182,025.76	43.20 %	239,327.40	0.00
A-2100	Consumables	796.00	750.00	94.22 %	750.00	94.22 %	46.00	0.00
A-2101	Software	52,615.00	52,483.00	99.75 %	52,483.00	99.75 %	132.00	0.00
A-2102	Subscriptions	36,883.63	34,813.30	94.39 %	34,813.30	94.39 %	2,070.33	0.00
	Sum:	90,294.63	88,046.30	97.51 %	88,046.30	97.51 %	2,248.33	0.00
A-2230	Purchase, hire, maintenance and repair of vehicles	7,999.55	306.00	3.83 %	306.00	3.83 %	7,693.55	0.00
A-2231	Insurance and registration of vehicles	3,890.64	0.00	0.00 %			3,890.64	0.00
	Sum:	11,890.19	306.00	2.57 %	306.00	2.57 %	11,584.19	0.00
A-2250	Library Acquisitions Administration	7,227.87	4,177.53	57.80 %	4,177.53	57.80 %	3,050.34	0.00
A-2252	Subscriptions Administration	4,060.84	3,723.13	91.68 %	3,723.13	91.68 %	337.71	0.00
	Sum:	11,288.71	7,900.66	69.99 %	7,900.66	69.99 %	3,388.05	0.00
A-2300	Stationery and office supplies	28,080.89	24,927.19	88.77 %	24,927.19	88.77 %	3,153.70	0.00
	Sum:	28,080.89	24,927.19	88.77 %	24,927.19	88.77 %	3,153.70	0.00
A-2320	Bank charges	95.00	95.00	100.00 %	95.00	100.00 %	0.00	0.00
A-2329	Other financial charges	200.00	0.00	0.00 %			200.00	0.00
	Sum:	295.00	95.00	32.20 %	95.00	32.20 %	200.00	0.00

A-2330	Legal expenses	586.30	586.30	100.00 %	586.30	100.00 %	586.30	100.00 %	0.00	0.00
	Sum:	586.30	586.30	100.00 %	586.30	100.00 %	586.30	100.00 %	0.00	0.00
A-2400	Postal charges	1,617.44	673.58	41.64 %	673.58	41.64 %	673.58	41.64 %	943.86	0.00
	Sum:	1,617.44	673.58	41.64 %	673.58	41.64 %	673.58	41.64 %	943.86	0.00
A-2410	Telecommunications subscriptions and charges	30,194.01	8,064.76	26.71 %	8,064.76	26.71 %	8,064.76	26.71 %	22,129.25	0.00
	Sum:	30,194.01	8,064.76	26.71 %	8,064.76	26.71 %	8,064.76	26.71 %	22,129.25	0.00
A-2420	Projects	378,214.72	369,079.24	97.60 %	369,079.24	97.58 %	369,079.24	97.58 %	9,135.48	0.00
A-2421	Hardware	212,627.57	204,032.69	95.96 %	204,032.69	95.96 %	204,032.69	95.96 %	8,594.88	0.00
A-2422	Maintenance	32,844.34	32,738.07	99.68 %	32,738.07	99.68 %	32,738.07	99.68 %	106.27	0.00
	Sum:	623,686.63	605,850.00	97.15 %	605,850.00	97.14 %	605,850.00	97.14 %	17,836.63	0.00
Total		1,527,134.69	1,144,476.06		1,144,476.06		1,144,476.06		382,658.63	0.00
B3-000	Co-ordination meetings	391,632.80	212,288.99	54.35 %	212,288.99	54.21 %	212,288.99	54.21 %	179,343.81	0.00
B3-001	College meetings	4,199.70	0.00	0.00 %	0.00		4,199.70		4,199.70	0.00
B3-002	Meetings with other institutions- Europol etc..	6,305.85	2,770.38	43.93 %	2,770.38	43.93 %	2,770.38	43.93 %	3,535.47	0.00
B3-004	Other meetings	30,727.81	9,053.35	29.46 %	9,053.35	29.46 %	9,053.35	29.46 %	21,674.46	0.00
	Sum:	432,866.16	224,112.72	51.91 %	224,112.72	51.77 %	224,112.72	51.77 %	208,753.44	0.00
B3-010	Seminars and Strategic Co-ordination meetings	60,079.84	25,658.76	42.71 %	25,658.76	42.71 %	25,658.76	42.71 %	34,421.08	0.00
	Sum:	60,079.84	25,658.76	42.71 %	25,658.76	42.71 %	25,658.76	42.71 %	34,421.08	0.00
B3-021	Representation expenses	5,113.13	2,911.27	56.94 %	2,911.27	56.94 %	2,911.27	56.94 %	2,201.86	0.00
B3-022	Other expenses related to representation	250.00	0.00	0.00 %	0.00		250.00		250.00	0.00
	Sum:	5,363.13	2,911.27	54.28 %	2,911.27	54.28 %	2,911.27	54.28 %	2,451.86	0.00
B3-100	Domestic work of national member	14,139.78	14,139.78	100.00 %	14,139.78	100.00 %	14,139.78	100.00 %	0.00	0.00
B3-101	Domestic work of national member	19,401.16	19,401.16	100.00 %	19,401.16	100.00 %	19,401.16	100.00 %	0.00	0.00
B3-102	Domestic work of national member	11,181.47	11,181.47	100.00 %	11,181.47	100.00 %	11,181.47	100.00 %	0.00	0.00
	Sum:	44,722.41	44,722.41	100.00 %	44,722.41	100.00 %	44,722.41	100.00 %	0.00	0.00
B3-120	Common Missions	21,615.89	21,615.89	100.00 %	21,615.89	100.00 %	21,615.89	100.00 %	0.00	0.00
B3-121	Seconded National Experts	89,708.10	72,874.54	81.24 %	72,874.54	81.24 %	72,874.54	81.24 %	16,833.56	0.00
	Sum:	111,323.99	94,490.43	84.88 %	94,490.43	84.88 %	94,490.43	84.88 %	16,833.56	0.00
B3-130	Other Missions	5,845.11	5,845.11	100.00 %	5,845.11	100.00 %	5,845.11	100.00 %	0.00	0.00
	Sum:	5,845.11	5,845.11	100.00 %	5,845.11	100.00 %	5,845.11	100.00 %	0.00	0.00

B3-200	Public Relations	49,380.01	47,255.50	95.70 %	47,255.50	95.70 %	2,124.51	0.00
B3-202	Publications, information material	6,513.45	5,952.31	91.38 %	5,952.31	91.38 %	561.14	0.00
B3-203	Annual report production	417,792.15	321,458.91	76.94 %	321,458.91	76.94 %	96,333.24	0.00
	Sum:	473,685.61	374,666.72	79.10 %	374,666.72	79.10 %	99,018.89	0.00

B3-300	Library Acquisitions College	3,056.97	3,038.02	99.38 %	3,038.02	99.38 %	18.95	0.00
B3-301	Hardcopy and electronic subscriptions College	37,191.59	35,553.23	95.59 %	35,553.23	95.59 %	1,638.36	0.00
	Sum:	40,248.56	38,591.25	95.88 %	38,591.25	95.88 %	1,657.31	0.00

B3-310	Projects	413,391.89	381,114.86	92.19 %	381,114.86	92.19 %	32,277.03	0.00
	Sum:	413,391.89	381,114.86	92.19 %	381,114.86	92.19 %	32,277.03	0.00

B3-320	Subscriptions of ICT systems for National desks	7,255.76	6,631.14	91.39 %	6,631.14	91.39 %	624.62	0.00
B3-321	Telecommunications	80,698.36	18,235.01	22.60 %	18,235.01	22.60 %	62,463.35	0.00
B3-323	Hardware for National desks	155,112.43	153,090.19	98.70 %	153,090.19	98.70 %	2,022.24	0.00
B3-325	Maintenance Services for National desks	21,802.35	21,802.23	100.00 %	21,802.23	100.00 %	0.12	0.00
	Sum:	264,868.90	199,758.57	75.42 %	199,758.57	75.42 %	65,110.33	0.00

B3-400	Translation at CDT	2,255.00	2,087.50	92.57 %	2,087.50	92.57 %	167.50	0.00
B3-401	Translation by other agency	27,803.20	24,217.96	87.10 %	24,217.96	87.10 %	3,585.24	0.00
	Sum:	30,058.20	26,305.46	87.52 %	26,305.46	87.52 %	3,752.74	0.00

B3-500	EJN Projects	100,703.99	100,703.91	100.00 %	100,703.91	100.00 %	0.08	0.00
	Sum:	100,703.99	100,703.91	100.00 %	100,703.91	100.00 %	0.08	0.00

B3-510	EJN Meetings	67,431.32	35,353.47	52.43 %	35,353.47	52.43 %	32,077.85	0.00
	Sum:	67,431.32	35,353.47	52.43 %	35,353.47	52.43 %	32,077.85	0.00

B3-530	Other expenses related to EJN	5,192.54	2,086.64	40.19 %	2,086.64	40.19 %	3,105.90	0.00
	Sum:	5,192.54	2,086.64	40.19 %	2,086.64	40.19 %	3,105.90	0.00

B3-600	JSB Meetings	1,203.57	997.85	82.91 %	997.85	82.91 %	205.72	0.00
	Sum:	1,203.57	997.85	82.91 %	997.85	82.91 %	205.72	0.00

Total		2,056,985.22	1,557,319.43		1,557,319.43		499,665.79	0.00
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	Sum:	4,188,640.81	3,119,547.93	74.49 %	3,119,547.93	74.48 %	1,069,092.88	0.00
			Average:		Average:			

Fund Source : C3

B.L.	Official Budget Item Desc (Fr)	Appropriation (1)	Committed (2)	% Committed (2/f)	Paid (3)	% Paid (3/f)	Balance Commitment (1-2)	Balance Payment (2-3)
A-2101	Software	15,325.87	15,325.87	100.00 %	15,325.87	100.00 %	0.00	0.00
	Sum:	15,325.87	15,325.87	100.00 %	15,325.87	100.00 %	0.00	0.00
A-2422	Maintenance	13,500.33	13,500.00	100.00 %	13,500.00	100.00 %	0.33	0.00
	Sum:	13,500.33	13,500.00	100.00 %	13,500.00	100.00 %	0.33	0.00
B3-310	Projects	502,320.00	394,541.60	78.54 %	394,541.60	78.54 %	107,778.40	0.00
	Sum:	502,320.00	394,541.60	78.54 %	394,541.60	78.54 %	107,778.40	0.00
B3-324	Software for National desks	16,289.51	7,044.78	43.25 %	7,044.78	43.25 %	9,244.73	0.00
B3-325	Maintenance Services for National desks	9,022.04	9,000.00	99.76 %	9,000.00	99.76 %	22.04	0.00
	Sum:	25,311.55	16,044.78	63.39 %	16,044.78	63.39 %	9,266.77	0.00
	Sum:	556,457.75	439,412.25	Sum: 78.97 %	439,412.25	Sum: 78.97 %	117,045.50	0.00
			Average:		Average:			

Fund Source : R0

B.L.	Official Budget Item Desc (Fr)	Appropriation (1)	Committed (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)	Balance Commitment (1-2)	Balance Payment (2-3)
B4-000	Agis project	420,000.45	399,738.90	95.18 %	197,082.14	46.92 %	20,261.55	202,656.76
	Sum:	420,000.45	399,738.90	95.18 %	197,082.14	46.92 %	20,261.55	202,656.76

ANNEX TO THE BUDGET ACCOUNTS

LIST FOR EUROJUST COLLEGE MEMBERS 2008

National Member for BELGIUM and Vice President	Michèle Coninx
National Member for BULGARIA	Mariana Lilova
National Member for CZECH REPUBLIC	Pavel Zeman
National Member for DENMARK	Lennart Lindblom
National Member for GERMANY	Michael Grotz
National Member for ESTONIA and Vice President	Raivo Sepp
National Member for IRELAND	Jarlath Spellman
National Member for GREECE	Lampros Patsavellas
National Member for SPAIN	Juan Antonio García Jabaloy
National Member for FRANCE	François Falletti / Gerard Loubens
National Member for ITALY	Cesare Martellino (until June 2008)
National Member for CYPRUS	Katerina Loizou
National Member for LATVIA	Gunārs Bundzis
National Member for LITHUANIA	Tomas Krušna (until March 2008) / Laima Cekeliene
National Member for LUXEMBOURG	Carlos Zeyen
National Member for HUNGARY	Ilona Lévai
National Member for MALTA	Donatella Frendo Dimech
National Member for NETHERLANDS	Arend Vast
National Member for AUSTRIA	Ursula Koller
National Member for POLAND	Mariusz Skowronski
National Member for PORTUGAL and President	José Luís Lopes da Mota
National Member for ROMANIA	Elena Dinu
National Member for SLOVENIA	Malči Gabrijelčič
National Member for SLOVAKIA	Ladislav Hamran
National Member for FINLAND	Maarit Loimukoski (until 31 July) / Ritva Sahavirta
National Member for SWEDEN	Ola Laurell
National Member for UNITED KINGDOM	Aled Williams (since April 2008, before he was Acting National Member)

ACTING ADMINISTRATIVE DIRECTOR

Jacques J.J.M.M. Vos

LIST OF EUROJUST ADMINISTRATIVE UNITS 2008

Acting Head of Human Resources	Yke Vrancken Peeters
Head of Budget and Finance	Elizabeth Gavin
Head of Information Management	Jon Broughton
Acting Head of Security, Facility Management & General Services and Events	Pavel Golob
Head of Legal Services	Catherine Deboyser
EJN Secretariat	Fatima Martins

Category and grade	Establishment Plan 2008			
	Authorised under the Community budget		Modified version (College Decision of 06 December 2007)	
	Permanent	Temporary	Permanent	Temporary
	AD 16		1	
AD 15		0		0
AD 14		0		0
AD 13		0		0
AD 12		0		0
AD 11		0		0
AD 10		5		5
AD 9		5		5
AD 8		2		2
AD 7		11		11
AD 6		14		14
AD 5		3		3
Total AD		41		41
AST 11		0		0
AST 10		0		0
AST 9		1		1
AST 8		1		1
AST 7		0		0
AST 6		1		1
AST 5		2		2
AST 4		18		18
AST 3		59		59
AST 2		28		28
AST 1		24		24
Total AST		134		134
Grand total		175		175