



College Decision 2010- 8 adopting the opinion of the College on the Final Accounts 2009

THE COLLEGE OF EUROJUST,

Having regard to the Council Decision of 28 February 2002 (2002/187/JHA) setting up Eurojust with a view to reinforcing the fight against serious crime, as amended by the Council Decision of 18 June 2003 (2003/659/JHA), and by Council Decision of 16 December 2008 (2009/426/JHA) (hereinafter referred to as "the Eurojust Council Decision"), and in particular Article 36 thereof,

Having regard to the Financial Regulation applicable to Eurojust and adopted by the College on 27 March 2009 (hereinafter referred to as "the Eurojust Financial Regulation"), and in particular Article 83(2) thereof,

Having regard to the preliminary observations of the European Court of Auditors on the provisional accounts 2009 of Eurojust,

Having regard to the final accounts signed off by the Accounting Officer and drawn up by the Administrative Director and sent to the College on 11th of June 2010.

Whereas:

- (1) The Eurojust's final accounts are attached in Annex I to this opinion.
- (2) An excerpt from the accounts shows the following information:

REVENUE	2009
Subsidy from the Commission	26,400,000.00
Grants subsidy from the Commission	1,207,076.69
Other revenue	11,330.05
Total revenue	27,618,406.74
EXPENDITURE	
Payments made	20,616,592.94
Automatic carry-over of appropriations	4,293,881.02
Non-automatic carry-over of appropriations	313,047.60
Total expenditure	-26,430,598.25
Outturn for the financial year	1,187,808.49
Cancelled carryovers	770,139.10
Currency gains	772.15
Balance for the financial year	1,958,719.74



HAS ISSUED THIS OPINION:

It is pleased to note that:

- (1) The College gives a favourable opinion on the final accounts drawn up by the Administrative Director of Eurojust for 2009.
- (2) The College requests the Administrative Director to send the final accounts, together with this opinion, to the European Parliament, the Council, the European Court of Auditors and the Accounting Officer of the European Commission.
- (3) The College takes note of the European Court of Auditor's preliminary observations related to the accounts and requests the Administrative Director to take immediate actions to remedy the shortcomings identified by the European Court of Auditors. The College looks forward to receiving the final outcome of these observations in due course.

Done at The Hague on 15th June 2010.

MICHÈLE CONINSX
Vice- President of Eurojust

Annexes:

- I. Final Accounts of Eurojust 2009.
- II. Preliminary observations of the European Court of Auditors with a view to a report on the annual accounts of Eurojust for the financial year 2009.



FINAL ACCOUNTS OF EUROJUST

REPORT ON BUDGETARY AND FINANCIAL MANAGEMENT

01.01 – 31.12.2009

**Signed off by Rodica Mandroc, Interim Accounting Officer,
drawn up by Hans Jahreiss, Administrative Director of Eurojust,
on 30 June 2010**



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CERTIFICATE

The annual accounts of Eurojust for the year 2009 have been prepared in accordance with Title VII of Eurojust's Financial Regulation as well as the accounting rules adopted by the Commission's Accounting Officer.

I acknowledge my responsibility for the preparation and presentation of the annual accounts of Eurojust in accordance with art 43 of Eurojust's Financial Regulation.

I have obtained from the authorising officer, who guaranteed its reliability, all the information necessary for the production of the accounts that show Eurojust's assets and liabilities and the budgetary implementation.

I hereby certify that based on this information, and on such checks as I deemed necessary to sign off the accounts, I have a reasonable assurance that the accounts present a true and fair view of the financial position of Eurojust in all material aspects.

Rodica Mandroc,
Interim 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 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 for 2009 has been Mr. Jose Luis Lopes da Mota, National Member for Portugal.

The College shall be assisted by an administration, headed by the Administrative Director, Mr. Hans Jahreiss. 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. Following the resignation of Ms. Andrea Toth on 1st of March 2010, the College appointed Mrs. Rodica Mandroc as an interim accounting officer until the recruitment procedure is finalised.

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



PART I: - FINANCIAL STATEMENTS



ECONOMIC OUTTURN ACCOUNT

31.12.2009

	2009	2008
Subsidy of the Commission	24,946,207.54	23,159,118.51
Other operating revenue	21,846.97	189,231.31
TOTAL OPERATING REVENUE	24,968,054.51	23,348,349.82
Staff expenses	10,719,713.46	8,286,074.45
Fixed asset related expenses	1,613,664.86	985,691.56
Other administrative expenses	6,824,477.96	8,830,058.78
Operational expenses	4,660,920.98	5,649,154.47
TOTAL ADMINISTRATIVE AND OPERATIONAL EXPENSES	23,818,777.26	23,750,979.26
SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES	1,149,277.25	(402,629.44)
Financial operations revenues	0.00	0.00
Financial operations expenses	2,434.04	3,736.24
SURPLUS/ (DEFICIT) FROM FINANCIAL ACTIVITIES	(2,434.04)	(3,736.24)
SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES	1,146,843.21	(406,365.68)
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	1,146,843.21	(406,365.68)



BALANCE SHEET
31.12.2009

ASSETS

	2009	2008
A. NON-CURRENT ASSETS		
Intangible fixed assets	459,199.00	459,981.00
Tangible fixed assets	4,174,657.82	4,624,962.00
Land and buildings	1,061,667.82	0.00
Plant and equipment	74,185.00	83,380.00
Computer hardware	1,851,300.00	1,841,039.00
Furniture and vehicles	924,721.00	1,118,909.00
Other fixtures and fittings	262,784.00	284,040.00
Tangible fixed assets under construction	0.00	1,297,594.00
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	4,634,801.82	5,085,888.00
B. CURRENT ASSETS		
Stock	0.00	0.00
Short-term receivables	458,932.61	897,515.78
Current receivables	419,633.02	523,100.38
Long term receivables falling due within a year	0.00	0.00
Sundry receivables	10,314.02	10,277.27
Prepaid expenses and accrued income	28,985.57	364,138.13
Cash and cash equivalents	7,330,006.16	4,612,878.47
TOTAL CURRENT ASSETS	7,788,938.77	5,510,394.25
TOTAL	12,423,740.59	10,596,282.25



CAPITAL AND LIABILITIES

	2009	2008
A. CAPITAL		
Accumulated surplus/deficit	5,226,834.85	5,633,200.53
Economic result of the year	1,146,843.21	(406,365.68)
TOTAL CAPITAL	6,373,678.06	5,226,834.85
B. NON-CURRENT LIABILITIES		
Provisions for risks and liabilities	510,718.71	400,000.00
Long-term liabilities with consolidated entities	344,091.07	0.00
TOTAL NON-CURRENT LIABILITIES	854,809.78	400,000.00
C. CURRENT LIABILITIES		
Provisions for risks and liabilities	0.00	0.00
Accounts payable	5,195,252.75	4,969,447.40
Current payables	513,839.73	810,519.83
Long-term liabilities falling due within the year	0.00	0.00
Sundry payables	134,596.64	165,768.25
Accrued expenses and deferred income	1,689,152.71	1,804,818.73
Accounts payable with consolidated EC entities	2,857,663.67	2,188,340.59
TOTAL CURRENT LIABILITIES	5,195,252.75	4,969,447.40
TOTAL	12,423,740.59	10,596,282.25



CASH FLOW STATEMENT

31.12.2009

	2009	2008
Cash Flow from operating activities		
Surplus/(deficit) from operating activities	1,149,277.25	(402,629.44)
<u>Adjustments</u>		
Amortization (intangible fixed assets)	236,226.76	230,181.55
Depreciation (tangible fixed assets)	1,201,339.72	755,510.01
Increase/(decrease) in Provisions for risks and liabilities	0.00	(137,299.29)
(Increase)/decrease in Stock	0.00	0.00
(Increase)/decrease in Long term Receivables	0.00	0.00
(Increase)/decrease in Short term Receivables	438,583.17	(717,425.80)
Increase/(decrease) in Other Long term liabilities	454,809.78	400,000.00
Increase/(decrease) in Current payables	(296,680.10)	663,983.47
Increase / (decrease) in Other liabilities	(146,837.63)	721,865.11
Increase/(decrease) in Liabilities related to consolidated EC entities	669,323.08	872,085.83
(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	3,706,042.03	2,386,271.44
Cash Flow from investing activities		
Purchase of tangible and intangible fixed assets	(986,480.30)	(3,656,718.34)
Proceeds from tangible and intangible fixed assets	0.00	0.00
Granting of loans	0.00	0.00
Repayments of loans	0.00	0.00
Extraordinary items	0.00	0.00
Net Cash Flow from investing activities	(986,480.30)	(3,656,718.34)
Cash Flow from financing activities		
Financial operations revenues/expenses	(2,434.04)	(3,736.24)
Extraordinary items	0.00	0.00
Net Cash Flow from financing activities	(2,434.04)	(3,736.24)
 Net increase/(decrease) in cash and cash equivalents	 2,717,127.69	 (1,274,183.14)
Cash and cash equivalents at the beginning of the period	4,612,878.47	5,887,061.61
Cash and cash equivalents at the end of the period	7,330,006.16	4,612,878.47



STATEMENT OF CHANGES IN CAPITAL

Capital	Reserves	Accumulated Surplus / Deficit	Economic result of the year	Capital (total)
Balance as of 31 December 2008	0.00	5,633,200.53	(406,365.68)	5,226,834.85
Changes in accounting policies				0.00
Balance as of 1 January 2009	0.00	5,633,200.53	(406,365.68)	5,226,834.85
Basic errors				0.00
Allocation of the Economic Result of Previous Year		(406,365.68)	406,365.68	0.00
Economic result of the year			1,146,843.21	1,146,843.21
Balance as of 31 December 2009	0.00	5,226,834.85	1,146,843.21	6,373,678.06



NOTES TO THE GENERAL ACCOUNTS

1.1.2009 – 31.12.2009

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 accounts together with a report on budgetary and financial management have been drawn up. These financial statements for the financial year 2009 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 prepared in accordance with the going concern principle, meaning 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, except 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 2008 and 2009 consist solely of the subsidy received from the European Commission.

	2009	2008
Revenues	24,946,207.54	23,159,118.51

Other operating revenue

	2009	2008
Miscellaneous recoveries	21,846.97	51,932.02
Reversal of provision	-	137,299.29
Total	21,846.97	189,231.31

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

	2009	2008
Staff expenses	10,719,713.46	8,268,074.45
Fixed asset related expenses	1,613,664.86	985,691.56
Other administrative expenses	6,824,477.96	8,830,058.78
Operational expenses	4,660,920.98	5,649,154.47
Total	23,818,777.26	23,750,979.26



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 projects (EPOC IV and JITS).

Average number of employees

	2009	2008
Temporary agents	137	116
Contract agents	24	7
Total	161	123

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. Eurojust uses ABAC Assets as inventory application which is an integrated part of the ABAC platform.

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 lease hold improvements, technical equipments, vehicles, furniture, kitchen and cafeteria equipment, computer hardware and telecommunication and audiovisual equipment.

Due to the growth of the organisation the administration units moved to a new building ("De Haagse Veste 1") in November 2008. The building was developed by the host state (Rijksgebouwendienst) and Eurojust shares it with the International Criminal Court. According to the agreement Eurojust contributed to the cost of the specific user installations (server rooms, security installations etc) with 1,297,594 €. The amount was capitalised as leasehold improvement on the balance sheet in 2009.



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%
Leasehold improvement*	18.18%
Technical equipment	12.5%
Vehicles	25%
Furniture	10%
Kitchen, cafeteria equipment	12.5%
Computer hardware	25%
Telecommunication and audiovisual equipment	25%

*The EC accounting rule defines 20 years depreciation period for buildings but the rental contract for De Haagse Veste 1 is valid only until 30/06/2014 therefore we applied an exception and defined a different depreciation rate for the leasehold improvements: the expected useful lifetime is 5.5 years (66 months from 01/01/2009 until 30/06/2014).

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



FIXED ASSETS												
01.01.2009 - 31.12.2009												
Account number	Asset Category	Opening Balance	Acquisition price		Transfer between headings		Closing Balance	Depreciation Rate and Method	Depreciation			
			Additions	Disposals	Transfer In	Transfer Out			Opening Balance	Depreciation Charge for Year	Accumulated Depreciation on Disposal	Closing Balance
21001000	Computer software	1,141,675.17	235,444.76				1,377,119.93	L 25%	681,694.17	236,226.76		917,920.93
23001001	Tangible asset under construction	1,297,594.00				(1,297,594.00)	0.00	N/A	0.00	0.00		0.00
22101001	Buildings	0.00			1,297,594.00		1,297,594.00	L 18,18 %	0.00	235,926.18		235,926.18
23001000	Plant, machinery and equipment	161,890.85	12,300.00				174,190.85	L 12,5%	78,510.85	21,495.00		100,005.85
24001000	Furniture and rolling stock	1,813,693.72	7,953.00	(17,608.50)			1,804,038.22	L 10%, 12,5%, 25%	694,784.72	197,662.00	(13,129.50)	879,317.22
24101000	Computer hardware	3,633,963.61	798,063.01	(153,064.88)			4,278,961.74	L 25%	1,792,924.61	787,617.01	(152,879.88)	2,427,661.74
24201000	Other fixtures and fittings	522,913.40	108,817.91	(5,425.00)			626,306.31	L 25%	238,873.40	130,073.91	(5,425.00)	363,522.31
	Totals	8,571,730.75	1,162,578.68	(178,098.38)	1,297,594.00	(1,297,594.00)	9,558,211.05		3,486,787.75	1,606,000.86	(171,434.38)	4,924,354.23
												4,633,858.82



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

	2009	2008
Rental deposit	945.00	945.00

Current receivables

	2009	2008
VAT receivable	410,883.82	522,725.92
Receivables from other entities	8,749.20	374.46
Total	419,633.02	523,100.38

Sundry receivables

	2009	2008
Sundry receivables	10,314.02	10,277.27

Prepaid expenses and accrued income

	2009	2008
Accrued interest	2,342.50	50,946.09
Prepayments	26,643.07	313,192.04
Total	28,985.57	364,138.13

The prepayments consist of prepaid subscriptions and prepaid maintenance fees.

Cash and cash equivalents

	2009	2008
Bank accounts	7,307,382.97	4,593,021.40
Cash and imprest account	22,623.19	19,857.07
Total	7,330,006.16	4,612,878.47

The bank accounts are held with Commerzbank and 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.

Long term provisions

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 (Rijksgedebouwendienst) 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 this obligation has been recognised as long term provision.

The Council decided in December 2009 to increase the salaries of officials and other servants of the European Union only by 1.85% from 1 July 2009 onwards. According to the method laid down in the Staff Regulations the salary increase should have been 3.7% which corresponds to the original Commission proposal. The College of Commissioners lodged an action for annulment against the Council decision in the European Court of Justice.

It is considered probable that the refused 1.85 % salary adjustment will, in the end, have to be paid to staff. In compliance with our accounting rules we recognised a long term provision for these outstanding salary payments relating to July-December 2009. As the unpaid salary increase corresponds to half of the originally proposed increase, the provision is for an amount equal to the salary increase already paid out. The estimation concerning the interests for late payments is not material, therefore we did not book as a provision.

	2009	2008
Estimated removal cost of user installations	400,000.00	400,000.00
Outstanding salary adjustment	110,718.71	-
Total	510,718.71	400,000.00

Long term liabilities

In April 2009 Eurojust has been awarded a grant for the E-POC IV project. The project runs over a period of three years and is expected to be finalised in March 2012. A long term liability has been recognised for the portion of the grant greater than one year.

	2009	2008
Long-term pre-financing	344,091.07	-
Total	344,091.07	-



Current payables

The accounts payable as at 31 December 2009 comprise outstanding unpaid invoices and claims from our suppliers and other public bodies.

	2009	2008
Amounts payable – suppliers and public bodies	513,839.73	810,519.83
Total	513,839.73	810,519.83

Accrued expenses

	2009	2008
Accrued expenses	1,689,152.71	1,804,818.73
Total	1,689,152.71	1,804,818.73

Accrued expenses are expenses that have been incurred but not yet paid. The calculated amount of the holiday compensation is recognised as accrued expense as well. (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/her annual leave, he/she shall be paid a compensation equal to one thirtieth of his monthly remuneration for each leave's day due to him/her).

Accounts payable with consolidated EC entities

	2009	2008
Repayable positive budgetary outturn	1,958,719.74	1,680,779.49
Pre-financing for Grants	862,985.62	316,170.54
Repayable interest earned on EC subsidy	35,958.31	191,390.56
Other payables to consolidated EC entities	-	-
Total	2,857,663.67	2,188,340.59

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.

Eurojust was granted three projects in 2009: a contract for the further evolution of the European Pool against Organized Crime (E-POC) software (E-POC IV), a contract for the financial support of the Joint Investigation Teams (JITs) and a contribution agreement for organising an EU-Russia expert meeting on judicial cooperation in criminal matters. The pre-financings for the projects were received in 2009. Since the E-POC IV project is running for more than one year the corresponding contribution part has been recognised as long-term liability.

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 (Rijksgedebouwdienst) for its premises in the office building called "De Haagse Arc" and the "De Haagse Veste 1".

The period of the contract for the Haagse Arc is from 1 January 2003 to 30 June 2012. According to the conditions the contract it 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.

<i>Description</i>	<i>Charges paid in 2009</i>	<i>Charges to be paid next year</i>	<i>Charges to be paid later than one year</i>	<i>Total charges to be paid</i>
Rent Arc	1,615,909.32	1,678,680	-	1,678,680
Rent HV 1	828,423.48	841,887	210,472	1,052,359
Total rent	2,444,332.80	2,520,566	210,472	2,731,038

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.

	2009	2008
Automatic carryovers	4,293,881.02	2,974,720.16
Accrued expenses	(1,689,152.71)	(1,804,818.73)
Contingent liabilities for carryovers	2,604,728.31	1,169,901.43



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.

	2009	2008
Future commitments on existing contracts	3,587.94	5,538.00
Multi-annual contractual commitments	3,587.94	5,538.00
	2009	2008
Operational leases	2,731,038.00	2,665,102.30
Carryovers	2,604,728.31	1,169,901.43
Legal case	0.00	0.00
Multi-annual contractual commitments	3,587.94	5,538.00
Contingent liabilities	5,339,354.25	3,840,541.73

CONTINGENT ASSETS

A contingent asset is an asset that arise from past events and who's 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 has identified no contingent assets for 2009.

CHANGES IN ACCOUNTING POLICIES

There have been no changes in accounting policies for the financial year 2009.

EVENTS AFTER BALANCE SHEET DATE

Eurojust has not identified any material events after its balance sheet date that would have an impact on its financial performance and position.



PART II - REPORT ON BUDGETARY AND FINANCIAL MANAGEMENT



REVENUE OUTTURN STATEMENT

1.1.2009 – 31.12.2009

	2009	2008
INCOME		
Commission subsidy	26,400,000.00	24,839,898.00
Commission E-POC IV project grant	825,818.58	0.00
Commission JITS project grant	285,616.88	0.00
Commission Russian Seminar	95,641.25	0.00
Miscellaneous income	11,330.05	51,566.97
TOTAL INCOME	27,618,406.74	24,891,464.97
EXPENSES		
Personnel expenses - Budget title I		
Payments	11,659,992.38	9,967,281.17
Carry-forwards and carryovers	632,523.35	770,994.47
Miscellaneous operative expenses - Budget title II		
Payments	4,925,222.86	6,812,312.98
Carry-forwards and carryovers	2,324,186.08	1,032,829.45
Operative expenses - Budget title III		
Payments	4,031,377.70	4,384,220.27
Carry-forwards and carryovers	1,650,219.19	1,448,459.23
Operative expenses - Budget title IV		
Payments	139,896.92	0.00
Carry-forwards and carryovers	1,067,179.77	0.00
TOTAL EXPENSES	26,430,598.25	24,416,097.57
Total appropriations not utilised	1,176,478.44	423,800.43
REVENUE OUTTURN BEFORE SPECIAL ITEMS	1,187,808.49	475,367.40
Cancelled carryovers	770,139.10	1,205,140.63
Exchange rate differences	772.15	271.46
REVENUE OUTTURN	<u>1,958,719.74</u>	<u>1,680,779.49</u>



COMPARISON OF BUDGET AND ACTUALS

for appropriations of the current budget – fund source C1

Budget Line	Original budget	Supplements	Transfers Sender	Transfers Receiver	Final budget	Actual Committed	Actual Paid
A-1100	6,700,000		-497,000		6,203,000	6,082,174	6,082,174
A-1101	626,100			75,000	701,100	671,006	671,006
A-1102	800,000			70,000	870,000	842,895	842,895
A-1103	12,000				12,000	11,113	11,113
A-1110	1,300,000		-60,000	135,000	1,375,000	1,309,525	1,309,525
A-1120	170,000			80,000	250,000	189,999	96,747
A-1130	230,000		-10,000		220,000	212,534	212,534
A-1131	55,000				55,000	44,085	44,085
A-1132	78,000				78,000	70,563	70,563
A-1140	2,000				2,000	992	992
A-1141	263,000				263,000	239,559	239,559
A-1147	95,100		-40,000		55,100	38,693	38,693
A-1160	41,200				41,200	34,804	34,804
A-1172	130,000	60,000		194,000	384,000	351,400	161,113
A-1174	361,200			345,000	706,200	656,604	570,950
A-1175	15,000	10,000		8,000	33,000	32,941	24,889
A-1177	90,000			5,000	95,000	84,800	86,375
A-1180	67,500			132,000	199,500	161,476	108,286
A-1181	17,100				17,100	13,685	11,723
A-1182	268,000		-60,000		208,000	140,851	99,729
A-1183	115,000		-35,000	40,000	120,000	89,474	83,870
A-1184	188,000		-50,000		138,000	89,335	89,335
A-1190	900,000		-219,000		681,000	623,483	623,483
A-1300	60,000	12,000		1,000	73,000	66,343	45,364
A-1400	36,000	20,000		2,500	58,500	58,500	42,666
A-1410	32,000			10,000	42,000	36,489	21,709
A-1610	40,000			10,000	50,000	49,890	23,394
A-1620	12,000				12,000	4,314	4,314
A-1630	8,000				8,000	7,264	5,237
A-1700	3,000			8,000	9,000	7,525	2,635
A-2000	2,440,000	1,052,000	-1,045,373		2,446,627	2,444,333	2,396,798
A-2010	20,000		-7,000		13,000	12,850	9,697
A-2020	220,000	60,000	-3,980		276,020	265,000	207,871
A-2030	220,000		-30,000		190,000	179,071	173,541
A-2031	25,000		-11,695		13,305	8,305	4,879
A-2050	600,000	450,000		309,540	1,359,540	1,359,540	1,235,697
A-2051	15,000	10,000		16,007	41,007	40,999	14,878
A-2080	0	23,000	-30,500	57,695	50,195	60,018	27,017
A-2090	30,000	1,080,000	-5,567	136,373	1,240,806	1,240,220	41,335
A-2091	0			138,000	138,000	11,104	10,789
A-2100	2,900				2,900	2,551	616
A-2101	90,000	10,500		246,414	346,914	346,914	62,912
A-2102	71,200				71,200	69,887	66,409



A-2210	15,000	50,000			65,000	64,558	5,110
A-2230	20,000		-3,000	133,500	150,500	24,349	13,761
A-2231	10,000		-1,000		9,000	6,876	6,876
A-2250	8,000			1,200	9,200	9,017	7,548
A-2252	16,000	8,000	-1,200		22,800	22,512	15,201
A-2300	45,000				45,000	44,315	37,356
A-2320	1,500			2,500	4,000	3,500	2,128
A-2329	2,500		-2,500		0	0	0
A-2330	30,000				30,000	5,000	2,500
A-2400	27,000				27,000	23,788	14,838
A-2410	75,000	14,100			89,100	89,100	83,284
A-2421	580,000		-204,468		355,532	355,103	186,927
A-2422	310,000	7,500			317,500	317,451	297,454
B0-3000	950,000	344,650	-21,500		1,273,150	1,182,901	923,923
B0-3001	25,000	10,000			35,000	23,716	19,811
B0-3002	30,000				30,000	21,684	9,668
B0-3004	40,000	5,000		10,000	55,000	54,886	41,886
B0-3005	30,000				30,000	26,316	14,442
B0-3010	285,000		-12,000		273,000	226,589	184,972
B0-3020	5,000	5,000			10,000	9,447	4,207
B0-3021	10,000				10,000	6,805	6,122
B0-31000	10,540				10,540	10,540	8,965
B0-31001	13,000				13,000	13,000	1,038
B0-31002	1,800				1,800	1,800	10,952
B0-31003	2,300				2,300	1,300	9,973
B0-31004	11,000				11,000	11,000	9,666
B0-31005	17,000				17,000	13,820	9,721
B0-31006	14,000				14,000	14,000	11,023
B0-31007	8,500				8,500	8,500	14,110
B0-31008	15,640			1,529	17,169	17,169	157
B0-31009	11,600				11,600	11,600	4,755
B0-31010	11,000				11,000	11,000	3,853
B0-31011	9,600				9,600	5,055	9,211
B0-31012	14,000				14,000	14,000	8,961
B0-31013	10,530				10,530	7,448	7,045
B0-31014	12,100				12,100	12,100	2,654
B0-31015	10,500				10,500	8,853	8,003
B0-31016	14,800				14,800	12,124	5,209
B0-31017	11,250				11,250	11,250	10,074
B0-31018	9,100				9,100	9,100	5,646
B0-31019	8,800				8,800	7,210	2,910
B0-31020	11,800				11,800	11,800	6,002
B0-31021	10,200				10,200	10,200	10,553
B0-31022	9,200				9,200	9,200	7,205
B0-31023	8,500				8,500	8,500	7,459
B0-31024	8,240				8,240	8,240	4,188



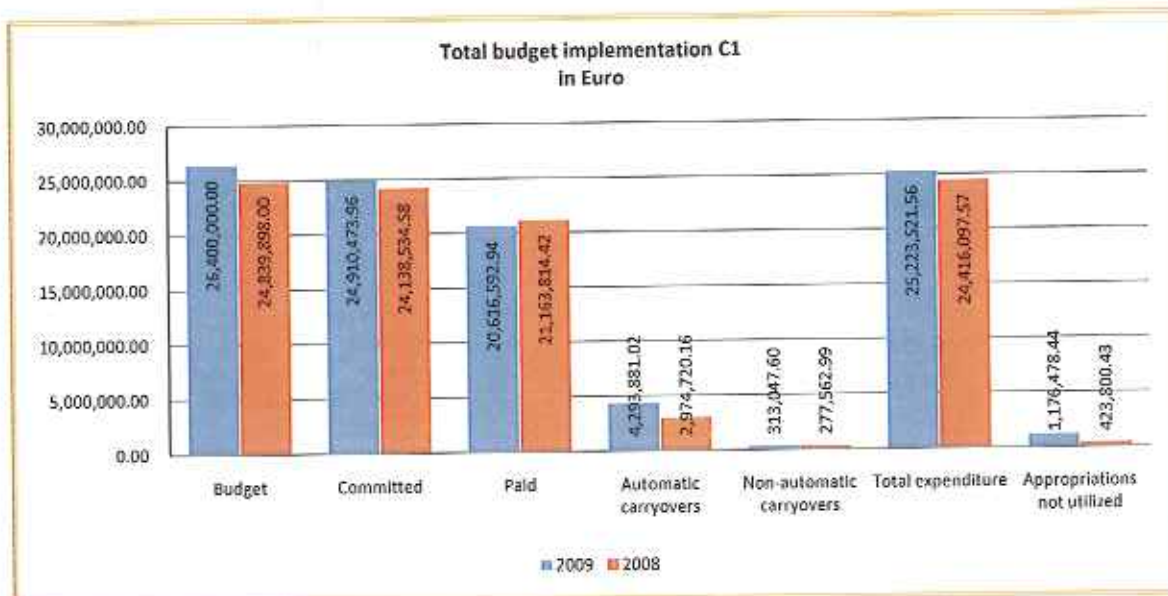
B0-31025	7,500				7,500	7,500	6,046
B0-31026	7,500				7,500	6,364	4,538
B0-3120	200,000	43,000			243,000	243,000	207,351
B0-3121	800,000		-80,000	350,000	1,070,000	919,948	919,948
B0-3130	60,000	4,000	-1,529	31,000	93,471	80,109	56,900
B0-3200	60,000	60,000	-8,000		112,000	111,210	39,091
B0-3202	12,000	40,000	-1,000		51,000	17,091	7,856
B0-3203	320,000				320,000	287,736	231,713
B0-3300	7,000		-1,500	500	6,000	5,766	4,014
B0-3301	71,000	24,000		32,000	127,000	124,349	106,890
B0-3310	300,000	442,650	-191,472		551,178	551,178	144,383
B0-3320	47,500				47,500	46,628	44,306
B0-3321	175,000	35,800			210,600	206,304	198,444
B0-3322	2,200				2,200	2,067	161
B0-3323	385,000		-143,101		241,899	241,884	143,058
B0-3324	60,000	12,000		146,627	218,627	218,626	43,890
B0-3325	250,000	7,000			257,000	256,968	230,857
B0-3400	2,000				2,000	0	0
B0-3401	60,000			52,000	132,000	132,000	115,357
B0-3500	200,000				200,000	183,284	28,868
B0-3510	180,000		-18,950		161,050	158,541	49,793
B0-3530	18,000			18,950	36,950	36,950	27,858
B0-3600	40,000			4,893	44,893	44,832	35,766
B0-3620	6,000		-5,893		107	107	107
TOTAL	22,500,000	3,900,000	-2,802,228	2,802,228	26,400,000	24,910,474	20,616,593



BUDGET IMPLEMENTATION

BUDGET IMPLEMENTATION C1 1.1.2009-31.12.2009

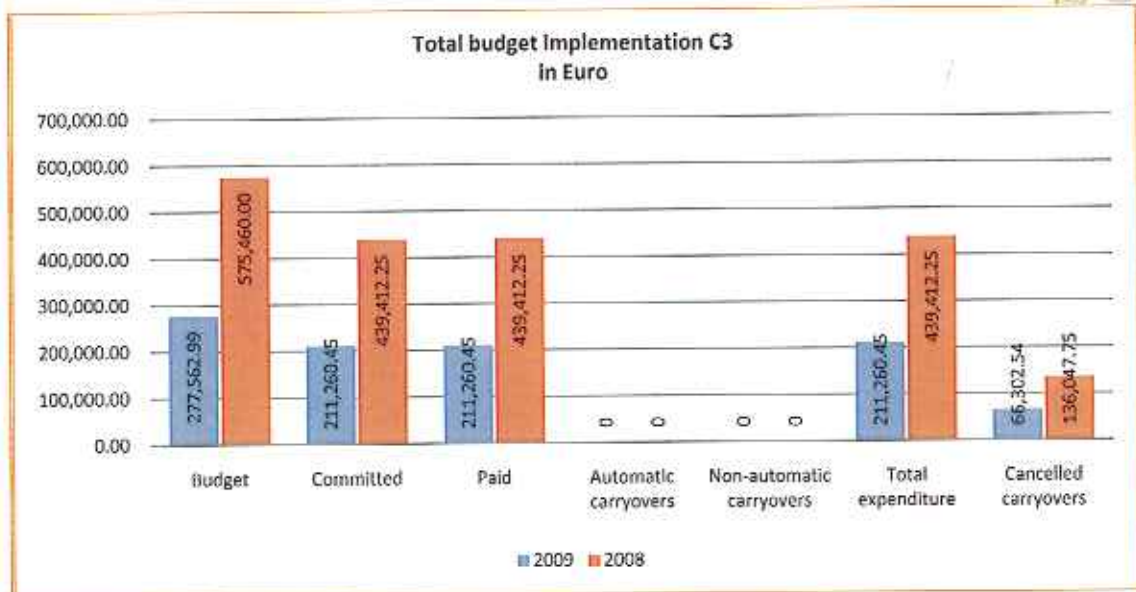
	2009	2008
TITLE 1		
Budget	12,959,700.00	11,040,528.00
Committed	12,232,515.07	10,489,248.91
Paid	11,659,992.38	9,967,281.17
Automatic carryovers	572,522.69	521,967.74
Non-automatic carryovers	60,000.66	249,026.73
Total expenditure	12,292,515.73	10,738,275.64
Appropriations not utilized	667,184.27	302,250.36
Executed	94.85%	97.26%
TITLE 2		
Budget	7,314,146.00	7,866,261.00
Committed	6,996,362.00	7,845,142.43
Paid	4,925,222.86	6,812,312.98
Automatic carryovers	2,071,139.14	1,032,829.45
Non-automatic carryovers	253,046.94	0.00
Total expenditure	7,249,408.94	7,845,142.43
Appropriations not utilized	64,737.06	21,118.57
Executed	99.11%	99.73%
TITLE 3		
Budget	6,126,154.00	5,933,111.00
Committed	5,681,596.89	5,804,143.24
Paid	4,031,377.70	4,384,220.27
Automatic carryovers	1,650,219.19	1,419,922.97
Non-automatic carryovers	0.00	28,536.26
Total expenditure	5,681,596.89	5,832,679.50
Appropriations not utilized	444,557.11	100,431.50
Executed	92.74%	98.31%
TOTAL		
Budget	26,400,000.00	24,839,898.00
Committed	24,910,473.96	24,138,534.58
Paid	20,616,592.94	21,163,814.42
Automatic carryovers	4,293,881.02	2,974,720.16
Non-automatic carryovers	313,047.60	277,562.99
Total expenditure	25,223,521.56	24,416,097.57
Appropriations not utilized	1,176,478.44	423,800.43
Executed	95.54%	98.29%





BUDGET IMPLEMENTATION C3 - 1.1.2009 - 31.12.2009

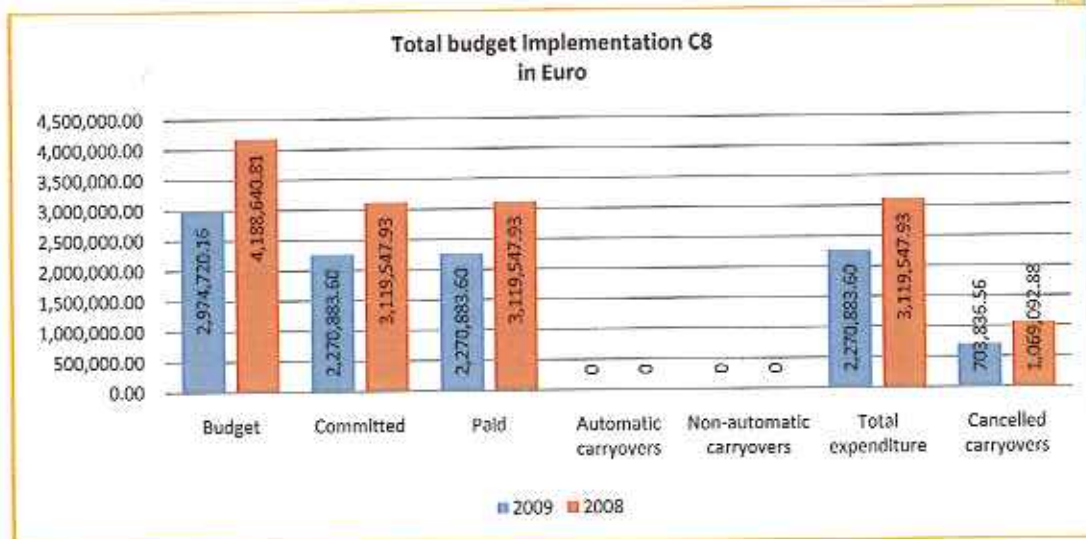
	2009	2008
TITLE 1		
Budget	249,026.73	0.00
Committed	208,808.36	0.00
Paid	208,808.36	0.00
Automatic carryovers	0.00	0.00
Non-automatic carryovers	0.00	0.00
Total expenditure	208,808.36	0.00
Cancelled carryovers	40,218.37	0.00
Executed	83.85%	0.00%
TITLE 2		
Budget	0.00	31,500.00
Committed	0.00	28,825.87
Paid	0.00	28,825.87
Automatic carryovers	0.00	0.00
Non-automatic carryovers	0.00	0.00
Total expenditure	0.00	28,825.87
Cancelled carryovers	0.00	2,674.13
Executed	0.00%	91.51%
TITLE 3		
Budget	28,536.26	543,960.00
Committed	2,452.09	410,586.38
Paid	2,452.09	410,586.38
Automatic carryovers	0.00	0.00
Non-automatic carryovers	0.00	0.00
Total expenditure	2,452.09	410,586.38
Cancelled carryovers	26,084.17	133,373.62
Executed	8.59%	75.48%
TOTAL		
Budget	277,562.99	575,460.00
Committed	211,260.45	439,412.25
Paid	211,260.45	439,412.25
Automatic carryovers	0.00	0.00
Non-automatic carryovers	0.00	0.00
Total expenditure	211,260.45	439,412.25
Cancelled carryovers	66,302.54	136,047.75
Executed	76.11%	76.36%





BUDGET IMPLEMENTATION C8 - 1.1.2009-31.12.2009

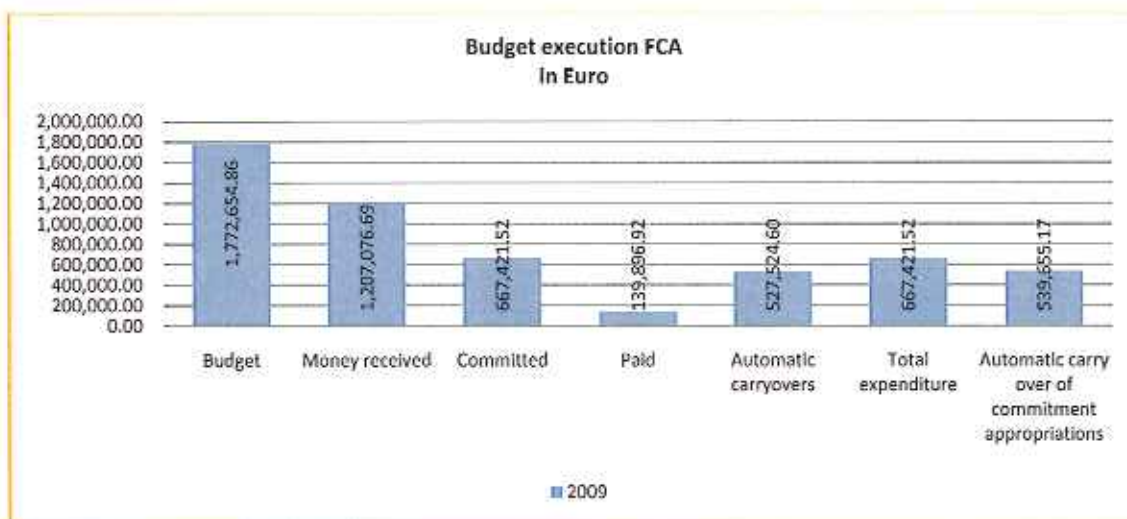
	2009	2008
TITLE 1		
Budget	521,967.74	604,520.90
Committed	354,608.24	417,752.44
Paid	354,608.24	417,752.44
Automatic carryovers	0.00	0.00
Non-automatic carryovers	0.00	0.00
Total expenditure	354,608.24	417,752.44
Cancelled carryovers	167,361.50	186,768.46
Executed	67.94%	69.10%
TITLE 2		
Budget	1,032,829.45	1,527,134.69
Committed	843,811.76	1,144,476.06
Paid	843,811.76	1,144,476.06
Automatic carryovers	0.00	0.00
Non-automatic carryovers	0.00	0.00
Total expenditure	843,811.76	1,144,476.06
Cancelled carryovers	189,017.69	382,658.63
Executed	81.70%	74.94%
TITLE 3		
Budget	1,419,922.97	2,056,985.22
Committed	1,072,465.60	1,557,319.43
Paid	1,072,465.60	1,557,319.43
Automatic carryovers	0.00	0.00
Non-automatic carryovers	0.00	0.00
Total expenditure	1,072,465.60	1,557,319.43
Cancelled carryovers	347,457.37	499,665.79
Executed	75.53%	75.71%
TOTAL		
Budget	2,974,720.16	4,188,640.81
Committed	2,270,883.60	3,119,547.93
Paid	2,270,883.60	3,119,547.93
Automatic carryovers	0.00	0.00
Non-automatic carryovers	0.00	0.00
Total expenditure	2,270,883.60	3,119,547.93
Cancelled carryovers	703,836.56	1,069,092.88
Executed	76.34%	74.46%





BUDGET IMPLEMENTATION FCA 1.1.2009-31.12.2009

	2009	2008
TITLE 4		
Budget	1,772,654.86	0.00
Money received	1,207,076.69	0.00
Committed	667,421.52	0.00
Paid	139,896.92	0.00
Automatic carryovers	527,524.60	0.00
Total expenditure	667,421.52	0.00
Automatic carry over of commitment appropriations	539,655.17	0.00
Executed	100.00%	0.00%
TOTAL		
Budget	1,772,654.86	0.00
Money received	1,207,076.69	0.00
Committed	667,421.52	0.00
Paid	139,896.92	0.00
Automatic carryovers	527,524.60	0.00
Total expenditure	667,421.52	0.00
Automatic carry over of commitment appropriations	539,655.17	0.00
Executed	100.00%	0.00%



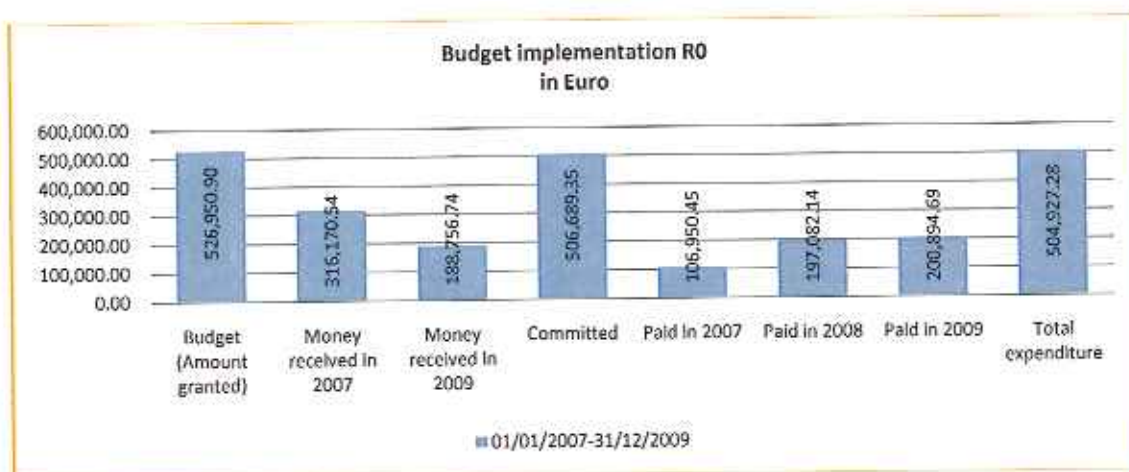


BUDGET IMPLEMENTATION R0 1.1.2007-31.12.2009

ASSIGNED REVENUE - AGIS/EPOC III

TITLE 4

Budget (Amount granted)	526,950.90
Money received in 2007	316,170.54
Money received in 2009	188,756.74
Committed	506,689.35
Paid In 2007	106,950.45
Paid In 2008	197,082.14
Paid In 2009	200,894.69
Total expenditure	604,927.28
Executed	95.82%





RECONCILIATION BUDGETARY OUTTURN

	2009 Detail	2009 Total	2008 Detail	2008 Total
Budgetary revenue outturn		1,958,719.74		1,680,779.49
<u>Impact of budgetary result (repay to the Commission)</u>		(1,958,719.74)		(1,680,779.49)
<u>Impact of purchase of fixed assets and depreciation</u>				
Purchase of fixed assets less unpaid assets	1,194,000.75		3,490,699.64	
Depreciation and write off fixed assets	(1,613,664.86)		(985,691.56)	
		(419,664.11)		2,505,008.08
<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	4,606,928.62		3,252,283.15	
Accrued expenses and allocated expenses	(2,188,643.02)		(2,419,376.01)	
		2,418,285.60		832,907.14
<u>Reversal of previous year accrued expenses</u>				
Carryovers	(3,252,283.15)		(4,764,100.81)	
Accrued expenses	2,419,376.01		1,386,911.98	
		(832,907.14)		(3,377,188.83)
<u>(Increase)/decrease of provisions</u>	(110,718.71)	(110,718.71)	(262,700.10)	(262,700.10)
<u>Other impacts</u>				
Prepaid expenses	26,643.07		313,192.04	
Reversal of prepayments previous year	(313,192.04)		(63,259.39)	
Creditors	(13,230.31)		(192,066.21)	
Payments on open creditor items from last year	192,066.21		34,824.34	
Other corrections	26,455.79		0.00	
Outstanding recovery orders	8,969.18		0.00	
Transactions on grants	164,135.67		(197,082.14)	
		91,847.57		(104,391.36)
Total adjustments		(811,876.53)		(2,087,144.56)
Economic result		1,146,843.21		(406,365.07)



BUDGETARY MANAGEMENT

1.1.2009 – 31.12.2009

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 2009, Eurojust received a budget of 22,500,000 € from the general budget of the European Union. The budget was composed of non-differentiated appropriations. In mid-September 2009, Eurojust received an amending budget of 3,900,000 € which was composed of non-differentiated appropriations.

Management Systems

Eurojust used the ABAC financial system for the whole year of 2009. This system is also used by the European Commission. The accounting and budgetary information is 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. To manage its inventory in accordance with the requirements of the Financial Regulation, Eurojust uses ABAC Assets.

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)

FCA: Grant appropriations (assigned revenue) – differentiated appropriations



REVENUE

In 2009, the Eurojust budget has been funded from several sources of revenue. Eurojust received from the general budget of the European Union 22,500,000 € as a subsidy for its normal operations plus 3,900,000 € after an amendment to its budget. Besides this, it received 95,641 € funding by the European Commission towards the Russian Seminar, a pre-financing of 825,819 € for the EPOC IV project and 285,617 € for the Joint Investigation Teams project. Other revenue received has been from bank interest gained on the subsidy on the Eurojust bank accounts balance of 35,958 € and other miscellaneous revenue of 11,330€. This revenue has to be returned to the general budget of the European Union in accordance with Article 51 of the Eurojust Financial Regulations.

C1 – Current Appropriations

Title 1

2008		2009	
Commitments	Payments	Commitments	Payments
95%	90%	95%	90%

The budget for Title 1 increased by 16.62 % since 2008 reflecting the increased staffing costs and related expenses. At the end of 2009, from an establishment plan of 185 posts, 141 were filled. Eurojust continues to face difficulties in attracting and retaining staff to work in The Hague. During 2009, the Organisational Structure Review project was launched with an external consultant which looks at the internal administrative structures and reporting lines. It is hoped that one of the outcomes of this review will be a more realistic grading for staff at some levels which may help to attract and retain staff in future.

Title 2

2008		2009	
Commitments	Payments	Commitments	Payments
99%	87%	99%	67%

Eurojust requested and received an amending budget in 2009 – many of the costs were related to Title 2 such as rent, security, 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 2009 budget on time.

Title 3

2008		2009	
Commitments	Payments	Commitments	Payments
98%	74%	93%	66%

In 2009 the amount of budget for Title 3 increased by 3.25% in comparison to 2008. As Eurojust's facilities and operational capabilities become known to prosecutors and home authorities in the member states, the use of Eurojust as a mean to coordinate cross border



cases on serious crimes increased again in 2009 – reflected as well 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 2009. The number of seconded national experts used by the national desks to assist with case work also increased in 2009 and these are funded from Title 3.

C3 – 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 277,563€ from the year 2008 to 2009. The purpose of this carryover was training of staff and national desks as well as consultancy. An amount of 211,260 € has been committed by 31 March 2009 out of which 211,260 € were paid. An amount of 66,303 € from this non-automatic carry over has been cancelled.

C8 – Appropriations automatically carried over

The amount of carryover from 2008 to 2009 was 2.97m€, and Eurojust used 76% of this carry over by the end of 2009. In 2010, 16% of the amount committed in 2009 was carried over automatically to 2010. Compared to 2008, this means an increase from 12% to 16%. This is as result of the amending budget granted late in the year as such many commitments were created in November/December 2009 that could not be paid before year end.

R0 – Appropriations for the EU funded project – EPOC III

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). The project was closed in July 2008. In 2009, Eurojust received the last instalment of 188,756.74 €.

FCA – Appropriations received for Grants

Eurojust received three grants in 2009.

Eurojust was requested by the European Commission to organise a meeting with the Russian Federation and it was granted for this purpose 100,675.00 EUR out of which 95,641.25 EUR as pre-financing. The meeting was held in October 2009.

Secondly, Eurojust continued its development of the Case Management System through the so-called EPOC IV project (see above). A total of 1,376,364.26 € was granted to Eurojust and the project which started in April 2009 will run over 36 months, until 31 March 2012.

Finally, Eurojust was successfully chosen to act as a framework partner to the European Commission to fund Joint Investigation Teams (JITs). The objective of the grant received from the European Commission is to allow for the financial and logistical support of the JITs. With the grant, Eurojust intends to meet perceived difficulties with the JITs. This is consistent with the strengthened role provided for Eurojust regarding the JITs in the new Eurojust



Decision. A total of 300,649.35 € was granted to Eurojust in 2009 and the project will run over 18.5 months.

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

* * *

Budget Transfers

The total number of Budget transfers during the year was 8. Eurojust awaited the outcome of its amending budget request before being able to finalise many budget transfers needs. Funds were used to cover additional contract agents, the costs of the second building, security, software and Seconded National Experts.



BUDGETARY TABLES
01.01.2009 – 31.12.2009



Fund Source : C1

B.L.	Official Budget Item Desc (Fr)	Appropriation (1)	Committed (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)	Balance Committed (1-2)	Balance Payment (2-3)
A-1100	Basic salaries (TBA)	6,203,000.00	6,082,174.30	98.05 %	6,082,174.30	98.05 %	120,825.70	0.00
A-1101	Family allowances	701,100.00	671,005.63	95.71 %	671,005.63	95.71 %	30,094.37	0.00
A-1102	Expatriation and foreign residence allowances (IDE)	870,000.00	842,894.73	96.88 %	842,894.73	96.88 %	27,105.27	0.00
A-1103	Secretary's allowance (ISE)	12,000.00	11,113.21	92.61 %	11,113.21	92.61 %	886.79	0.00
	Sum:	7,786,100.00	7,607,187.87	97.70 %	7,607,187.87	97.70 %	178,912.13	0.00
A-1110	Auxiliary/Contract agents	1,375,000.00	1,309,524.96	95.24 %	1,309,524.96	95.24 %	65,475.04	0.00
	Sum:	1,375,000.00	1,309,524.96	95.24 %	1,309,524.96	95.24 %	65,475.04	0.00
A-1120	Training and information for staff	250,000.00	189,999.34	76.00 %	96,746.82	38.70 %	60,000.66	93,252.52
	Sum:	250,000.00	189,999.34	76.00 %	96,746.82	38.70 %	60,000.66	93,252.52
A-1130	Insurance against sickness	220,000.00	212,534.06	96.61 %	212,534.06	96.61 %	7,465.94	0.00
A-1131	Insurance against accidents and occupational disease	55,000.00	44,085.36	80.16 %	44,085.36	80.16 %	10,914.64	0.00
A-1132	Unemployment insurance for temporary staff	78,000.00	70,563.37	90.47 %	70,563.37	90.47 %	7,436.63	0.00
	Sum:	353,000.00	327,182.79	92.69 %	327,182.79	92.69 %	25,817.21	0.00
A-1140	Birth and death grants	2,000.00	991.55	49.58 %	991.55	49.58 %	1,008.45	0.00
A-1141	Annual travel expenses from the place of work to	263,000.00	239,558.59	91.09 %	239,558.59	91.09 %	23,441.41	0.00
A-1147	Stand-by duty	55,100.00	38,892.59	70.59 %	38,892.59	70.59 %	16,207.41	0.00
	Sum:	320,100.00	279,442.73	87.30 %	279,442.73	87.30 %	40,657.27	0.00
A-1150	Overtime	41,200.00	34,804.33	84.48 %	34,804.33	84.48 %	6,395.67	0.00
	Sum:	41,200.00	34,804.33	84.48 %	34,804.33	84.48 %	6,395.67	0.00
A-1172	Consultancy	384,000.00	351,400.00	91.51 %	161,112.56	41.96 %	32,600.00	190,287.44
A-1174	Supplementary clerical and interim services	706,200.00	656,603.74	92.98 %	570,950.03	80.85 %	49,596.26	85,653.71
A-1175	Admin. Translations and publications	33,000.00	32,940.65	99.82 %	24,889.00	75.42 %	59.35	8,051.65
A-1177	Administrative Assistance	95,000.00	94,800.00	99.79 %	86,375.49	90.92 %	200.00	8,424.51
	Sum:	1,218,200.00	1,135,744.39	93.23 %	843,327.08	69.23 %	82,455.61	292,417.31
A-1180	Expenditure related to Recruitment	199,500.00	161,476.19	80.94 %	108,295.84	54.28 %	38,023.81	53,180.35
A-1181	Travel expenses taking up duty	17,100.00	13,685.00	80.03 %	11,723.39	68.56 %	3,415.00	1,961.61
A-1182	Installation resettlement and transfer allowances	208,000.00	140,850.94	67.72 %	99,728.74	47.95 %	67,149.06	41,122.20

Eurojust Final Accounts 2009



A-1183	Removal expenses	120,000.00	89,473.82	74.56 %	83,869.82	69.89 %	30,526.18	5,604.00
A-1184	Temporary daily subsistence allowances	138,000.00	89,334.95	64.74 %	89,334.95	64.74 %	48,665.05	0.00
	Sum:	682,600.00	494,820.90	72.49 %	392,952.74	57.57 %	187,779.10	101,888.16
A-1190	Coefficient correcteurs (Weightlings)	681,000.00	623,483.42	91.55 %	623,483.42	91.55 %	57,516.58	0.00
	Sum:	681,000.00	623,483.42	91.55 %	623,483.42	91.55 %	57,516.58	0.00
A-1300	Mission expenses Eurojust Staff	73,000.00	66,342.96	90.88 %	45,384.29	62.17 %	6,657.04	20,958.67
	Sum:	73,000.00	66,342.96	90.88 %	45,384.29	62.17 %	6,657.04	20,958.67
A-1400	Running costs of kitchenettes and canteens	58,500.00	58,500.00	100.00 %	42,665.97	72.93 %	0.00	15,834.03
	Sum:	58,500.00	58,500.00	100.00 %	42,665.97	72.93 %	0.00	15,834.03
A-1410	Medical service	42,000.00	36,489.08	86.88 %	21,709.08	51.69 %	5,510.92	14,780.00
	Sum:	42,000.00	36,489.08	86.88 %	21,709.08	51.69 %	5,510.92	14,780.00
A-1610	Social contacts between members of staff	50,000.00	49,890.00	99.78 %	23,394.15	46.79 %	110.00	26,495.85
	Sum:	50,000.00	49,890.00	99.78 %	23,394.15	46.79 %	110.00	26,495.85
A-1620	Other welfare expenditure	12,000.00	4,313.60	35.95 %	4,313.60	35.95 %	7,686.40	0.00
	Sum:	12,000.00	4,313.60	35.95 %	4,313.60	35.95 %	7,686.40	0.00
A-1630	Staff Committee	8,000.00	7,263.70	90.80 %	5,237.25	65.47 %	736.30	2,025.45
	Sum:	8,000.00	7,263.70	90.80 %	5,237.25	65.47 %	736.30	2,025.45
A-1700	Entertainment and representation exp. for temporary	9,000.00	7,525.00	83.61 %	2,635.30	29.28 %	1,475.00	4,889.70
	Sum:	9,000.00	7,525.00	83.61 %	2,635.30	29.28 %	1,475.00	4,889.70
		12,959,700.00	12,232,515.07		11,659,992.38		727,184.93	572,522.69
A-2000	Rent and Ground rent	2,445,627.00	2,444,332.80	99.91 %	2,396,798.40	97.96 %	2,294.20	47,534.40
	Sum:	2,445,627.00	2,444,332.80	99.91 %	2,396,798.40	97.96 %	2,294.20	47,534.40
A-2010	Insurance	13,000.00	12,850.00	98.85 %	9,697.34	74.59 %	150.00	3,152.66
	Sum:	13,000.00	12,850.00	98.85 %	9,697.34	74.59 %	150.00	3,152.66
A-2020	Water gas electricity and heating	276,019.64	265,000.00	96.01 %	207,870.56	75.31 %	11,019.64	57,129.44
	Sum:	276,019.64	265,000.00	96.01 %	207,870.56	75.31 %	11,019.64	57,129.44



A-2030	Cleaning and maintenance	190,000.00	179,071.10	94.25 %	173,540.74	91.34 %	10,928.90	5,530.36
A-2031	Treatment of waste	13,305.00	8,305.00	62.42 %	4,678.78	35.17 %	5,000.00	3,626.22
	Sum:	203,305.00	187,376.10	92.17 %	178,219.52	87.66 %	15,928.90	9,156.58
A-2050	Security and surveillance of buildings	1,359,539.70	1,359,539.70	100.00 %	1,235,697.37	90.89 %	0.00	123,842.33
A-2051	Health and safety at work	41,007.52	40,999.03	99.98 %	14,378.29	36.28 %	8.49	26,120.74
	Sum:	1,400,547.22	1,400,538.73	100.00 %	1,250,075.66	89.29 %	8.49	149,963.07
A-2080	Project bureau accommodation	50,195.00	50,017.71	99.65 %	27,017.71	53.83 %	177.29	23,000.00
	Sum:	50,195.00	50,017.71	99.65 %	27,017.71	53.83 %	177.29	23,000.00
A-2090	Other expenditure on buildings	1,240,806.14	1,240,220.13	99.95 %	41,335.15	3.33 %	586.01	1,198,884.98
A-2091	Audio & Video equipment	138,000.00	11,104.41	8.05 %	10,789.41	7.82 %	126,895.59	315.00
	Sum:	1,378,806.14	1,251,324.54	90.75 %	52,124.56	3.78 %	127,481.60	1,199,199.98
A-2100	Consumables	2,900.00	2,551.16	87.97 %	615.66	21.23 %	348.84	1,935.50
A-2101	Software	346,914.00	346,913.66	100.00 %	62,912.38	18.13 %	0.34	284,001.28
A-2102	Subscriptions	71,200.00	69,887.31	98.16 %	66,409.25	93.27 %	1,312.69	3,478.06
	Sum:	421,014.00	419,352.13	99.61 %	129,937.29	30.86 %	1,661.87	289,414.84
A-2210	Purchase of furniture	65,000.00	64,558.00	99.32 %	5,109.71	7.86 %	442.00	59,448.29
	Sum:	65,000.00	64,558.00	99.32 %	5,109.71	7.86 %	442.00	59,448.29
A-2230	Purchase hire maintenance and repair of vehicles	150,500.00	24,348.65	16.18 %	13,761.02	9.14 %	126,151.35	10,587.63
A-2231	Insurance and registration of vehicles	9,000.00	6,875.63	76.40 %	6,875.63	76.40 %	2,124.37	0.00
	Sum:	159,500.00	31,224.28	19.58 %	20,636.65	12.94 %	128,275.72	10,587.63
A-2250	Library Acquisitions Administration	9,200.00	9,017.22	98.01 %	7,548.37	82.05 %	182.78	1,468.85
A-2252	Subscriptions Administration	22,800.00	22,512.39	98.74 %	15,201.16	66.67 %	287.61	7,311.23
	Sum:	32,000.00	31,529.61	98.53 %	22,749.53	71.09 %	470.39	8,780.08
A-2300	Stationery and office supplies	45,000.00	44,314.74	98.48 %	37,355.88	83.01 %	685.26	6,958.86
	Sum:	45,000.00	44,314.74	98.48 %	37,355.88	83.01 %	685.26	6,958.86
A-2320	Bank charges	4,000.00	3,500.00	87.50 %	2,127.66	53.19 %	500.00	1,372.34
A-2329	Other financial charges	0.00	0.00				0.00	
	Sum:	4,000.00	3,500.00	87.50 %	2,127.66	53.19 %	500.00	1,372.34



A-2330	Legal expenses	30,000.00	5,000.00	16.67 %	2,500.00	8.33 %	25,000.00	2,500.00
	Sum:	30,000.00	5,000.00	16.67 %	2,500.00	8.33 %	25,000.00	2,500.00
A-2400	Postal charges	27,000.00	23,788.46	88.11 %	14,837.56	54.95 %	3,211.54	8,950.90
	Sum:	27,000.00	23,788.46	88.11 %	14,837.56	54.95 %	3,211.54	8,950.90
A-2410	Telecommunications subscriptions and charges	89,100.00	89,100.00	100.00 %	83,284.14	93.47 %	0.00	5,815.86
	Sum:	89,100.00	89,100.00	100.00 %	83,284.14	93.47 %	0.00	5,815.86
A-2421	Hardware	355,532.00	355,103.46	99.88 %	186,926.71	52.58 %	428.54	168,176.75
A-2422	Maintenance	317,500.00	317,451.44	99.98 %	297,453.98	93.69 %	48.56	19,997.46
	Sum:	673,032.00	672,554.90	99.93 %	484,380.69	71.97 %	477.10	188,174.21
		7,314,146.00	6,996,362.00		4,925,222.86		317,784.00	2,071,193.14
B3-000	Co-ordination meetings	1,273,150.00	1,182,901.24	92.91 %	923,922.89	72.57 %	90,248.76	258,978.35
B3-001	College meetings	35,000.00	23,718.25	67.77 %	19,811.14	56.60 %	11,281.75	3,907.11
B3-002	Meetings with other institutions- Europol etc..	30,000.00	21,683.89	72.28 %	9,668.03	32.23 %	8,316.11	12,015.86
B3-004	Other meetings	55,000.00	54,886.48	99.79 %	41,885.85	76.16 %	113.52	13,000.63
B3-005	Training for national desks	30,000.00	26,316.00	87.72 %	14,442.00	48.14 %	3,684.00	11,874.00
	Sum:	1,423,150.00	1,309,506.86	92.01 %	1,009,729.91	70.95 %	113,644.14	299,775.95
B3-010	Seminars and Strategic Co-ordination meetings	273,000.00	226,588.55	83.00 %	184,972.24	67.76 %	46,411.45	41,616.31
	Sum:	273,000.00	226,588.55	83.00 %	184,972.24	67.76 %	46,411.45	41,616.31
B3-020	Protocol Office	10,000.00	9,447.13	94.47 %	4,207.20	42.07 %	552.87	5,239.93
B3-021	Representation expenses	10,000.00	6,804.62	68.05 %	6,121.77	61.22 %	3,195.38	682.85
	Sum:	20,000.00	16,251.75	81.26 %	10,328.97	51.64 %	3,748.25	5,922.78
B3-100	Mission domestic work AUS	10,540.00	10,540.00	100.00 %	8,964.76	85.05 %	0.00	1,575.24
B3-100	Mission domestic work BEL	2,300.00	1,300.00	56.52 %	1,037.50	45.11 %	1,000.00	262.50
B3-100	Mission domestic work ESP	14,000.00	14,000.00	100.00 %	10,952.21	78.23 %	0.00	3,047.79
B3-100	Mission domestic work FRA	17,000.00	13,819.70	81.29 %	9,973.00	58.66 %	3,180.30	3,846.70
B3-100	Mission domestic work GER	13,000.00	13,000.00	100.00 %	9,686.33	74.36 %	0.00	3,333.67
B3-100	Mission domestic work GRE	11,000.00	11,000.00	100.00 %	9,720.79	88.37 %	0.00	1,279.21
B3-100	Mission domestic work IRE	11,600.00	11,600.00	100.00 %	11,022.92	95.03 %	0.00	577.08
B3-100	Mission domestic work ITA	17,168.68	17,168.68	100.00 %	14,110.00	82.18 %	0.00	3,058.68
B3-100	Mission domestic work NL	1,800.00	1,800.00	100.00 %	157.33	8.74 %	0.00	1,642.67



B3-100	Mission domestic work PT	8,500.00	8,500.00	100.00 %	4,754.97	55.94 %	0.00	3,745.03
B3-101	Mission domestic work CYP	10,500.00	6,853.32	65.27 %	3,853.32	36.70 %	3,646.68	3,000.00
B3-101	Mission domestic work CZE	14,800.00	12,124.45	81.92 %	9,211.04	62.24 %	2,675.55	2,913.41
B3-101	Mission domestic work DK	14,000.00	14,000.00	100.00 %	8,961.31	64.01 %	0.00	5,038.69
B3-101	Mission domestic work EST	11,250.00	11,250.00	100.00 %	7,045.22	62.62 %	0.00	4,204.78
B3-101	Mission domestic work FIN	9,600.00	5,055.27	52.66 %	2,653.85	27.64 %	4,544.73	2,401.42
B3-101	Mission domestic work HUN	9,100.00	9,100.00	100.00 %	8,002.68	87.94 %	0.00	1,097.32
B3-101	Mission domestic work LAT	8,800.00	7,208.57	81.93 %	5,209.04	59.19 %	1,590.43	2,000.53
B3-101	Mission domestic work LUX	12,100.00	12,100.00	100.00 %	10,073.95	83.26 %	0.00	2,026.05
B3-101	Mission domestic work SWE	11,000.00	11,000.00	100.00 %	5,646.02	51.33 %	0.00	5,353.98
B3-101	Mission domestic work UK	10,530.00	7,447.64	70.73 %	2,910.12	27.64 %	3,082.36	4,537.52
B3-102	Mission domestic work BG	7,500.00	7,500.00	100.00 %	6,001.99	80.03 %	0.00	1,498.01
B3-102	Mission domestic work LIT	11,800.00	11,800.00	100.00 %	10,552.88	89.43 %	0.00	1,247.12
B3-102	Mission domestic work MAL	10,200.00	10,200.00	100.00 %	7,204.52	70.63 %	0.00	2,995.48
B3-102	Mission domestic work POL	9,200.00	9,200.00	100.00 %	7,459.17	81.08 %	0.00	1,740.83
B3-102	Mission domestic work RO	7,500.00	6,364.45	84.86 %	4,187.89	55.84 %	1,135.55	2,176.56
B3-102	Mission domestic work SI	8,240.00	8,240.00	100.00 %	6,046.09	73.37 %	0.00	2,193.91
B3-102	Mission domestic work SK	8,500.00	8,500.00	100.00 %	4,537.51	53.38 %	0.00	3,962.49
	Sum:	281,528.68	260,673.08	92.59 %	189,916.41	67.46 %	20,855.60	70,756.67
B3-120	Common Missions	243,000.00	243,000.00	100.00 %	207,350.68	85.33 %	0.00	35,649.32
B3-121	Seconded National Experts	1,070,000.00	919,948.26	85.98 %	919,948.26	85.98 %	150,051.74	0.00
	Sum:	1,313,000.00	1,162,948.26	88.57 %	1,127,298.94	85.86 %	150,051.74	35,649.32
B3-130	Other Missions	93,471.32	80,109.22	85.70 %	56,900.23	60.87 %	13,362.10	23,208.99
	Sum:	93,471.32	80,109.22	85.70 %	56,900.23	60.87 %	13,362.10	23,208.99
B3-200	Public Relations	112,000.00	111,210.01	99.29 %	39,090.56	34.90 %	789.99	72,119.45
B3-202	Publications information material	51,000.00	17,091.00	33.51 %	7,856.35	15.40 %	33,909.00	9,234.55
B3-203	Annual report production	320,000.00	287,735.87	89.92 %	231,713.02	72.41 %	32,264.13	56,022.85
	Sum:	483,000.00	416,036.88	86.14 %	278,659.93	57.69 %	65,963.12	137,376.95
B3-300	Library Acquisitions College	6,000.00	5,766.03	96.10 %	4,014.33	66.91 %	233.97	1,751.70
B3-301	Hardcopy and electronic subscriptions College	127,000.00	124,348.55	97.91 %	106,889.92	84.17 %	2,851.45	17,458.63
	Sum:	133,000.00	130,114.58	97.83 %	110,904.25	83.39 %	2,885.42	19,210.33
B3-310	Projects	551,178.00	551,177.90	100.00 %	144,382.78	26.20 %	0.10	406,795.12
	Sum:	551,178.00	551,177.90	100.00 %	144,382.78	26.20 %	0.10	406,795.12



B3-320	Subscriptions of ICT systems for National desks	47,500.00	46,628.41	98.17 %	44,306.37	93.28 %	871.59	2,322.04
B3-321	Telecommunications	210,600.00	206,304.29	97.96 %	198,442.78	94.23 %	4,295.71	7,861.51
B3-322	Consumables for National desks	2,200.00	2,066.60	93.94 %	181.10	8.23 %	133.40	1,885.50
B3-323	Hardware for National desks	241,899.00	241,883.64	99.99 %	143,057.82	59.14 %	15.36	98,825.82
B3-324	Software for National desks	218,627.00	218,626.13	100.00 %	43,690.46	19.98 %	0.87	174,935.67
B3-325	Maintenance Services for National desks	257,000.00	256,968.03	99.99 %	230,856.56	89.83 %	31.97	26,111.47
	Sum:	977,826.00	972,477.10	99.45 %	660,535.09	67.55 %	5,348.90	311,942.01
B3-400	Translation at CDT	2,000.00					2,000.00	
B3-401	Translation by other agency	132,000.00	132,000.00	100.00 %	115,357.19	87.39 %	0.00	16,642.81
	Sum:	134,000.00	132,000.00	98.51 %	115,357.19	86.09 %	2,000.00	16,642.81
B3-500	EJN Projects	200,000.00	183,283.64	91.64 %	28,867.62	14.43 %	16,716.36	154,416.02
	Sum:	200,000.00	183,283.64	91.64 %	28,867.62	14.43 %	16,716.36	154,416.02
B3-510	EJN Meetings	161,050.00	158,541.30	98.44 %	49,793.31	30.92 %	2,508.70	108,747.99
	Sum:	161,050.00	158,541.30	98.44 %	49,793.31	30.92 %	2,508.70	108,747.99
B3-530	Other expenses related to EJN	36,950.00	36,950.00	100.00 %	27,858.00	75.39 %	0.00	9,092.00
	Sum:	36,950.00	36,950.00	100.00 %	27,858.00	75.39 %	0.00	9,092.00
B3-600	JSB Meetings	44,893.20	44,831.97	99.86 %	35,766.03	79.67 %	61.23	9,065.94
	Sum:	44,893.20	44,831.97	99.86 %	35,766.03	79.67 %	61.23	9,065.94
B3-620	Other expenses for JSB	106.80	106.80	100.00 %	106.80	100.00 %	0.00	0.00
	Sum:	106.80	106.80	100.00 %	106.80	100.00 %	0.00	0.00
		6,126,154.00	5,681,596.89		4,031,377.70		444,557.11	1,650,219.19
	Sum:	26,400,000.00	24,910,473.96	94.36 %	20,616,592.94	Sum:	1,489,526.04	4,293,881.02
			Average:		Average:			
						78.09 %		



Fund Source : C3

B.L.	Official Budget Item Desc (Fr)	Commitment Appropriation (1)	Commitment Execution (2)	% (3=2/1)	Not Used Appropriation (4)	Payment Appropriation (5)	Payment Execution (6)	% (7=6/5)	RAL (8=2-6)
A-1120	Training and information for staff	93,193.40	53,808.36	57.74 %	39,385.04	93,193.40	53,808.36	57.74 %	0.00
	Sum:	93,193.40	53,808.36	57.74 %	39,385.04	93,193.40	53,808.36	57.74 %	0.00
A-1172	Consultancy	155,833.33	155,000.00	99.47 %	833.33	155,833.33	155,000.00	99.47 %	0.00
	Sum:	155,833.33	155,000.00	99.47 %	833.33	155,833.33	155,000.00	99.47 %	0.00
B3-005	Training for national desks	28,536.26	2,452.09	8.59 %	26,084.17	28,536.26	2,452.09	8.59 %	0.00
	Sum:	28,536.26	2,452.09	8.59 %	26,084.17	28,536.26	2,452.09	8.59 %	0.00
	Sum:	277,562.99	211,260.45	Sum: 76.11 %	66,302.54	277,562.99	211,260.45	Sum: 76.11 %	0.00
			Average:				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	76,440.72	59,338.28	77.63 %	59,338.28	77.63 %	17,102.44	0.00
	Sum:	76,440.72	59,338.28	77.63 %	59,338.28	77.63 %	17,102.44	0.00

A-1172	Consultancy	33,500.00	28,150.00	84.03 %	28,150.00	84.03 %	5,350.00	0.00
A-1174	Supplementary clerical and interim services	250,429.34	130,771.12	52.22 %	130,771.12	52.22 %	119,658.22	0.00
A-1175	Admin, Translations and publications	2,086.18	2,086.18	100.00 %	2,086.18	100.00 %	0.00	0.00
	Sum:	286,015.52	161,007.30	56.29 %	161,007.30	56.29 %	125,008.22	0.00

A-1180	Expenditure related to Recruitment	81,204.70	70,315.94	86.59 %	70,315.94	86.59 %	10,888.76	0.00
A-1181	Travel expenses taking up duty	264.98	0.00	0.00 %			264.98	0.00
A-1183	Removal expenses	8,500.00	7,969.09	93.75 %	7,969.09	93.75 %	530.91	0.00
	Sum:	89,969.68	78,285.03	87.01 %	78,285.03	87.01 %	11,684.65	0.00

A-1300	Mission expenses Eurojust Staff	13,917.39	11,178.09	80.32 %	11,178.09	80.32 %	2,739.30	0.00
	Sum:	13,917.39	11,178.09	80.32 %	11,178.09	80.32 %	2,739.30	0.00

A-1400	Running costs of kitchenettes and canteens	4,756.05	4,293.68	90.28 %	4,293.68	90.28 %	462.37	0.00
	Sum:	4,756.05	4,293.68	90.28 %	4,293.68	90.28 %	462.37	0.00

A-1410	Medical service	11,859.31	11,859.31	100.00 %	11,859.31	100.00 %	0.00	0.00
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	Sum:	11,859.31	11,859.31	100.00 %	11,859.31	100.00 %	0.00	0.00
A-1610	Social contacts between members of staff	22,789.84	20,650.75	90.61 %	20,650.75	90.61 %	2,139.09	0.00
	Sum:	22,789.84	20,650.75	90.61 %	20,650.75	90.61 %	2,139.09	0.00
A-1620	Other welfare expenditure	9,250.00	5,605.40	60.60 %	5,605.40	60.60 %	3,644.60	0.00
	Sum:	9,250.00	5,605.40	60.60 %	5,605.40	60.60 %	3,644.60	0.00
A-1630	Staff Committee	2,790.08	2,381.50	85.36 %	2,381.50	85.36 %	408.58	0.00
	Sum:	2,790.08	2,381.50	85.36 %	2,381.50	85.36 %	408.58	0.00
A-1700	Entertainment and representation exp. for temporary	4,179.15	6.90	0.17 %	6.90	0.17 %	4,172.25	0.00
	Sum:	4,179.15	6.90	0.17 %	6.90	0.17 %	4,172.25	0.00
		521,967.74	354,606.24		354,606.24		167,361.50	0.00
A-2000	Rent and Ground rent	12,627.92	5,814.10	46.04 %	5,814.10	46.04 %	6,813.82	0.00
	Sum:	12,627.92	5,814.10	46.04 %	5,814.10	46.04 %	6,813.82	0.00
A-2020	Water gas electricity and heating	52,817.12	42,555.26	80.57 %	42,555.26	80.57 %	10,261.86	0.00
	Sum:	52,817.12	42,555.26	80.57 %	42,555.26	80.57 %	10,261.86	0.00
A-2030	Cleaning and maintenance	35,293.05	21,305.59	60.37 %	21,305.59	60.37 %	13,987.46	0.00
A-2031	Treatment of waste	20,214.37	6,266.48	31.00 %	6,266.48	31.00 %	13,947.89	0.00
	Sum:	55,507.42	27,572.07	49.67 %	27,572.07	49.67 %	27,935.35	0.00



A-2050	Security and surveillance of buildings	251,317.70	225,618.50	89.77 %	225,618.50	89.77 %	25,699.20	0.00
A-2051	Health and safety at work	4,857.10	908.00	18.69 %	908.00	18.69 %	3,949.10	0.00
	Sum:	256,174.80	226,526.50	88.43 %	226,526.50	88.43 %	29,648.30	0.00

A-2080	Project bureau accommodation	30,000.00	0.00	0.00 %			30,000.00	0.00
	Sum:	30,000.00	0.00	0.00 %			30,000.00	0.00

A-2090	Other expenditure on buildings	70,530.30	62,054.22	87.98 %	62,054.22	87.98 %	8,476.08	0.00
	Sum:	70,530.30	62,054.22	87.98 %	62,054.22	87.98 %	8,476.08	0.00

A-2100	Consumables	426.19	249.40	58.52 %	249.40	58.52 %	176.79	0.00
A-2101	Software	1,783.32	1,701.64	95.42 %	1,701.64	95.42 %	81.68	0.00
A-2102	Subscriptions	32,427.88	6,346.42	19.57 %	6,346.42	19.57 %	26,081.46	0.00
	Sum:	34,637.39	8,297.46	23.96 %	8,297.46	23.96 %	26,339.93	0.00

A-2210	Purchase of furniture	138,034.00	132,225.00	95.79 %	132,225.00	95.79 %	5,809.00	0.00
	Sum:	138,034.00	132,225.00	95.79 %	132,225.00	95.79 %	5,809.00	0.00

A-2230	Purchase hire maintenance and repair of vehicles	9,710.24	2,665.35	27.45 %	2,665.35	27.45 %	7,044.89	0.00
A-2231	Insurance and registration of vehicles	349.02	0.00	0.00 %			349.02	0.00
	Sum:	10,059.26	2,665.35	26.50 %	2,665.35	26.50 %	7,393.91	0.00



A-2250	Library Acquisitions Administration	3,520.36	2,052.26	58.30 %	2,052.26	58.30 %	1,468.10	0.00
A-2252	Subscriptions Administration	3,246.53	2,785.70	85.81 %	2,785.70	85.81 %	460.83	0.00
	Sum:	6,766.89	4,837.96	71.49 %	4,837.96	71.49 %	1,928.93	0.00

A-2300	Stationery and office supplies	7,490.22	7,465.65	99.67 %	7,465.65	99.67 %	24.57	0.00
	Sum:	7,490.22	7,465.65	99.67 %	7,465.65	99.67 %	24.57	0.00

A-2320	Bank charges	1,396.76	800.80	57.33 %	800.80	57.33 %	595.96	0.00
A-2329	Other financial charges	2,500.00	2,500.00	100.00 %	2,500.00	100.00 %	0.00	0.00
	Sum:	3,896.76	3,300.80	84.71 %	3,300.80	84.71 %	595.96	0.00

A-2330	Legal expenses	10,647.43	3,304.70	31.04 %	3,304.70	31.04 %	7,342.73	0.00
	Sum:	10,647.43	3,304.70	31.04 %	3,304.70	31.04 %	7,342.73	0.00

A-2400	Postal charges	5,602.18	5,563.85	99.32 %	5,563.85	99.32 %	38.33	0.00
	Sum:	5,602.18	5,563.85	99.32 %	5,563.85	99.32 %	38.33	0.00

A-2410	Telecommunications subscriptions and charges	7,584.87	7,342.99	96.81 %	7,342.99	96.81 %	241.88	0.00
	Sum:	7,584.87	7,342.99	96.81 %	7,342.99	96.81 %	241.88	0.00



A-2421	Hardware	303,047.56	299,386.76	98.79 %	299,386.76	98.79 %	3,660.80	0.00
A-2422	Maintenance	27,405.33	4,899.09	17.88 %	4,899.09	17.88 %	22,506.24	0.00
	Sum:	330,452.89	304,285.85	92.08 %	304,285.85	92.08 %	26,167.04	0.00

1,032,829.45 843,811.76 843,811.76 189,017.69 0.00

B3-000	Co-ordination meetings	183,507.03	139,741.73	76.15 %	139,741.73	76.15 %	43,765.30	0.00
B3-001	College meetings	9,659.13	9,076.84	93.97 %	9,076.84	93.97 %	582.29	0.00
B3-002	Meetings with other institutions- Europol etc..	4,987.62	2,630.00	52.73 %	2,630.00	52.73 %	2,357.62	0.00
B3-004	Other meetings	5,783.29	4,433.82	76.67 %	4,433.82	76.67 %	1,349.47	0.00
B3-005	Training for national desks	39,400.00	24,338.00	61.77 %	24,338.00	61.77 %	15,062.00	0.00
	Sum:	243,337.07	180,220.39	74.06 %	180,220.39	74.06 %	63,116.68	0.00

B3-010	Seminars and Strategic Co-ordination meetings	91,892.65	46,408.98	50.50 %	46,408.98	50.50 %	45,483.67	0.00
	Sum:	91,892.65	46,408.98	50.50 %	46,408.98	50.50 %	45,483.67	0.00

B3-021	Representation expenses	2,818.22	1,235.61	43.84 %	1,235.61	43.84 %	1,582.61	0.00
B3-022	Other expenses related to representation	1,792.00	1,792.00	100.00 %	1,792.00	100.00 %	0.00	0.00
	Sum:	4,610.22	3,027.61	65.67 %	3,027.61	65.67 %	1,582.61	0.00

B3-100	Mission domestic work AUS	5,319.38	1,846.04	34.70 %	1,846.04	34.70 %	3,473.34	0.00
B3-100	Mission domestic work BEL	893.00	577.00	64.61 %	577.00	64.61 %	316.00	0.00
B3-100	Mission domestic work ESP	1,852.04	915.89	49.45 %	915.89	49.45 %	936.15	0.00
B3-100	Mission domestic work FRA	5,355.28	752.51	14.05 %	752.51	14.05 %	4,602.77	0.00
B3-100	Mission domestic work GER	3,526.28	660.25	18.72 %	660.25	18.72 %	2,866.03	0.00



B3-100	Mission domestic work GRE	2,504.50	488.40	19.50 %	488.40	19.50 %	2,016.10	0.00
B3-100	Mission domestic work IRE	3,460.52	2,188.22	63.23 %	2,188.22	63.23 %	1,272.30	0.00
B3-100	Mission domestic work ITA	5,262.44	1,447.38	27.50 %	1,447.38	27.50 %	3,815.06	0.00
B3-100	Mission domestic work NL	724.42	94.57	13.05 %	94.57	13.05 %	629.85	0.00
B3-100	Mission domestic work PT	1,209.92	0.00	0.00 %			1,209.92	0.00
B3-101	Mission domestic work CYP	1,073.39	1,063.90	99.12 %	1,063.90	99.12 %	9.49	0.00
B3-101	Mission domestic work CZE	1,952.24	450.00	23.05 %	450.00	23.05 %	1,502.24	0.00
B3-101	Mission domestic work DK	781.17	0.00	0.00 %			781.17	0.00
B3-101	Mission domestic work EST	2,348.55	1,864.36	79.38 %	1,864.36	79.38 %	484.19	0.00
B3-101	Mission domestic work FIN	2,366.73	1,041.70	44.01 %	1,041.70	44.01 %	1,325.03	0.00
B3-101	Mission domestic work HUN	2,694.77	689.18	25.57 %	689.18	25.57 %	2,005.59	0.00
B3-101	Mission domestic work LAT	1,791.98	490.50	27.37 %	490.50	27.37 %	1,301.48	0.00
B3-101	Mission domestic work LUX	1,663.73	1,224.40	73.59 %	1,224.40	73.59 %	439.33	0.00
B3-101	Mission domestic work SWE	1,742.44	800.73	45.95 %	800.73	45.95 %	941.71	0.00
B3-101	Mission domestic work UK	3,593.96	685.11	19.06 %	685.11	19.06 %	2,908.85	0.00
B3-102	Mission domestic work BG	2,515.36	155.70	6.19 %	155.70	6.19 %	2,359.66	0.00
B3-102	Mission domestic work LIT	4,486.20	136.00	3.03 %	136.00	3.03 %	4,350.20	0.00
B3-102	Mission domestic work MAL	5,455.06	2,359.41	43.25 %	2,359.41	43.25 %	3,095.65	0.00
B3-102	Mission domestic work POL	3,547.98	487.07	13.73 %	487.07	13.73 %	3,060.91	0.00
B3-102	Mission domestic work RO	3,116.10	0.00	0.00 %			3,116.10	0.00
B3-102	Mission domestic work SI	1,718.34	621.21	36.15 %	621.21	36.15 %	1,097.13	0.00
B3-102	Mission domestic work SK	1,118.04	560.00	50.09 %	560.00	50.09 %	558.04	0.00
	Sum:	72,073.82	21,599.53	29.97 %	21,599.53	29.97 %	50,474.29	0.00



B3-120	Common Missions	33,667.04	22,979.58	68.26 %	22,979.58	68.26 %	10,687.46	0.00
	Sum:	33,667.04	22,979.58	68.26 %	22,979.58	68.26 %	10,687.46	0.00

B3-130	Other Missions	19,841.25	11,426.32	57.59 %	11,426.32	57.59 %	8,414.93	0.00
	Sum:	19,841.25	11,426.32	57.59 %	11,426.32	57.59 %	8,414.93	0.00

B3-200	Public Relations	27,080.01	22,779.79	84.12 %	22,779.79	84.12 %	4,300.22	0.00
B3-202	Publications information material	2,968.47	1,160.00	39.08 %	1,160.00	39.08 %	1,808.47	0.00
	Sum:	30,048.48	23,939.79	79.67 %	23,939.79	79.67 %	6,108.69	0.00

B3-300	Library Acquisitions College	3,394.67	3,257.97	95.97 %	3,257.97	95.97 %	136.70	0.00
B3-301	Hardcopy and electronic subscriptions College	27,892.85	22,386.80	80.26 %	22,386.80	80.26 %	5,506.05	0.00
	Sum:	31,287.52	25,644.77	81.96 %	25,644.77	81.96 %	5,642.75	0.00

B3-310	Projects	205,923.12	178,677.61	86.77 %	178,677.61	86.77 %	27,245.51	0.00
	Sum:	205,923.12	178,677.61	86.77 %	178,677.61	86.77 %	27,245.51	0.00

B3-320	Subscriptions of ICT systems for National desks	20,707.50	3,329.22	16.08 %	3,329.22	16.08 %	17,378.28	0.00
B3-321	Telecommunications	16,173.06	10,431.93	64.50 %	10,431.93	64.50 %	5,741.13	0.00
B3-322	Consumables for National desks	244.00	0.00	0.00 %	0.00		244.00	0.00
B3-323	Hardware for National desks	269,118.11	252,783.41	93.93 %	252,783.41	93.93 %	16,334.70	0.00
B3-324	Software for National desks	5,855.54	5,733.02	97.91 %	5,733.02	97.91 %	122.52	0.00



B3-325	Maintenance Services for National desks	46,156.28	31,028.68	67.23 %	31,028.68	67.23 %	15,127.60	0.00
	Sum:	358,254.49	303,306.25	84.66 %	303,306.25	84.66 %	54,948.23	0.00

B3-401	Translation by other agency	43,755.65	31,770.68	72.61 %	31,770.68	72.61 %	11,984.97	0.00
	Sum:	43,755.65	31,770.68	72.61 %	31,770.68	72.61 %	11,984.97	0.00

B3-500	EJN Projects	162,104.46	157,432.58	97.12 %	157,432.58	97.12 %	4,671.88	0.00
	Sum:	162,104.46	157,432.58	97.12 %	157,432.58	97.12 %	4,671.88	0.00

B3-510	EJN Meetings	116,276.07	61,704.34	53.07 %	61,704.34	53.07 %	54,571.73	0.00
	Sum:	116,276.07	61,704.34	53.07 %	61,704.34	53.07 %	54,571.73	0.00

B3-530	Other expenses related to EJN	3,523.07	3,516.24	99.81 %	3,516.24	99.81 %	6.83	0.00
	Sum:	3,523.07	3,516.24	99.81 %	3,516.24	99.81 %	6.83	0.00

B3-600	JSB Meetings	3,328.06	810.92	24.37 %	810.92	24.37 %	2,517.14	0.00
	Sum:	3,328.06	810.92	24.37 %	810.92	24.37 %	2,517.14	0.00

		1,419,922.97	1,072,465.60		1,072,465.60		347,457.37	0.00
	Sum:	2,974,720.16	2,270,383.60	Sum:	2,270,383.60	Sum:	703,336.56	0.00
			Average:	76.34 %	Average:	76.34 %		



Fund Source : FCA

B.L	Official Budget Item Desc (Fr)	Commitment Appropriation (1)	Commitment Execution (2)	% (3=2/1)	Not Used Appropriation (4)	Payment Appropriation (5)	Payment Execution (6)	% (7=6/5)	RAL (8=2-6)
B3-010	Seminars and Strategic Co-ordination meetings	95,641.25	95,641.25	100.00 %	0.00	95,641.25	54,498.29	56.98 %	41,142.96
	Sum:	95,641.25	95,641.25	100.00 %	0.00	95,641.25	54,498.29	56.98 %	41,142.96
B4-000	Agis project	1,376,364.26	274,473.44	19.94 %	1,101,890.82	825,818.56	60,801.46	4.42 %	213,671.98
	Sum:	1,376,364.26	274,473.44	19.94 %	1,101,890.82	825,818.56	60,801.46	4.42 %	213,671.98
B4-100	Participation in Criminal Justice programmes	300,649.35	297,306.83	98.89 %	3,342.52	285,616.88	24,597.17	8.18 %	272,709.66
	Sum:	300,649.35	297,306.83	98.89 %	3,342.52	285,616.88	24,597.17	8.18 %	272,709.66
	Sum:	1,772,654.86	667,421.52	Sum: 72.94 %	1,105,233.34	1,207,076.69	139,896.92	Sum: 23.19 %	527,524.60
			Average:				Average:		



ANNEX TO THE BUDGET ACCOUNTS



LIST FOR EUROJUST COLLEGE MEMBERS 2009

National Member for **BELGIUM and Vice President**
National Member for **BULGARIA**
National Member for **CZECH REPUBLIC**
National Member for **DENMARK**
National Member for **GERMANY**
National Member for **ESTONIA and Vice President**
National Member for **IRELAND**

National Member for **GREECE**
National Member for **SPAIN**
National Member for **FRANCE**
National Member for **ITALY**
National Member for **CYPRUS**
National Member for **LATVIA**
National Member for **LITHUANIA**
National Member for **LUXEMBOURG**
National Member for **HUNGARY**
National Member for **MALTA**
National Member for **NETHERLANDS**
National Member for **AUSTRIA**
National Member for **POLAND**
National Member for **PORTUGAL and President**
National Member for **ROMANIA**
National Member for **SLOVENIA**
National Member for **SLOVAKIA**
National Member for **FINLAND**
National Member for **SWEDEN**
National Member for **UNITED KINGDOM**

Michèle Coninx
Mariana Lilova
Pavel Zeman
Lennart Lindblom
Michael Grotz
Raivo Sepp
Jarlath Spellman (until 31 August 08)/**Robert Sheehan**
Lampros Patsavellas
Juan Antonio García Jabaloy
Gerard Loubens
Carmen Manfredda (Acting NM)
Katerina Loizou
Gunārs Bundzis
Laima Cekellene
Carlos Zeyen
Ilona Léval
Donatella Frendo Dimech
Arend Vast
Ursula Koller
Mariusz Skowronski
José Luís Lopes da Mota
Elena Dinu
Małči Gabrijelčič
Ladislav Hamran
Ritva Sahavirta
Ola Laurell
Aled Williams

(ACTING)/ ADMINISTRATIVE DIRECTOR Jacques J.J.M.M. Vos (until May 2009)/ **Hans Jahreiss**

LIST OF EUROJUST ADMINISTRATIVE UNITS 2009

Acting Head of Human Resources
Acting Head of Budget and Finance
Head of Information Management
Acting Head of Security, Facility Management
& General Services and Events
Head of Legal Services
EJN Secretariat

Yke Vrancken Peeters (until May 2009)/ Jacques J.J.M.M. Vos
Andrea Toth (until June 2009)/
Elizabeth Gavin
Jon Broughton
Pavel Golob
Catherine Deboyser
Fatima Martins



ESTABLISHMENT PLAN 2009

Function group and grade	2009			
	Authorised under the Community Budget		Filled as of 31/12/N	
	Permanent posts	Temporary Posts	Permanent posts	Temporary Posts
AD 16		0		0
AD 15		0		0
AD 14		1		1
AD 13		1		0
AD 12		1		0
AD 11		0		0
AD 10		1		0
AD 9		6		4
AD 8		7		6
AD 7		14		3
AD 6		17		17
AD 5		5		5
AD total		53		36
AST 11		0		0
AST 10		0		0
AST 9		1		0
AST 8		0		1
AST 7		0		0
AST 6		0		0
AST 5		2		0
AST 4		30		3
AST 3		55		41
AST 2		21		14
AST 1		23		46
AST total		132		105
GRAND TOTAL		185		141

ONTVANGEN 26 MEI 2010



LUXEMBOURG, LE

21 MAI 2010

SCC004942FR01.doc

Vitor Caldeira

PRÉSIDENT
COUR DES COMPTES EUROPÉENNE

Monsieur le Directeur,

J'ai l'honneur de vous communiquer ci-joint les observations de la Cour des comptes qui lui paraissent de nature à devoir figurer dans son rapport sur les comptes annuels d'Eurojust relatifs à l'exercice 2009, ainsi qu'une copie de la lettre sous couvert de laquelle j'ai transmis les observations précitées à M. Aled WILLIAMS.

En vue de leur adoption définitive par la Cour, je vous serais obligé de bien vouloir me faire connaître, dans les meilleurs délais, les commentaires que ces observations sont susceptibles d'appeler de votre part.

Veuillez agréer, Monsieur le Directeur, l'expression de ma haute considération.

Vitor CALDEIRA

Monsieur Hans JAHREISS
Directeur administratif
d'Eurojust

174, Maanweg

NL - 2516 AB LA HAYE



Vítor Caldeira
PRÉSIDENT
COUR DES COMPTES EUROPÉENNE

LUXEMBOURG, LE 21 MAI 2010
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Monsieur le Président,

Conformément aux dispositions du règlement (CE, Euratom) n° 1605/2002 du Conseil du 25 juin 2002 portant règlement financier applicable au budget général des Communautés européennes, j'ai l'honneur de vous communiquer ci-joint les observations de la Cour des comptes qui lui paraissent de nature à devoir figurer dans son rapport sur les comptes annuels d'Eurojust relatifs à l'exercice 2009.

Ce projet est également transmis au Directeur d'Eurojust afin de lui permettre d'élaborer les commentaires que ces observations sont susceptibles d'appeler de sa part.

Mme Nadejda SANDOLOVA, Membre de la Cour, est à votre disposition pour toute information complémentaire que vous souhaiteriez obtenir.

Veuillez agréer, Monsieur le Président, l'expression de ma très haute considération.

Vítor CALDEIRA

Monsieur Aled WILLIAMS
Président du Collège d'Eurojust

174, Maanweg

NL - 2516 AB LA HAYE

ONTVANGEN 26 MEI 2010

ЕВРОПЕЙСКА СМЕТНА ПАЛАТА
TRIBUNAL DE CUENTAS EUROPEO
EVROPSKÝ ÚČETNÍ DVŮR
DEN EUROPÆISKE REVISIONSRÆT
EUROPÄISCHER RECHNUNGSHOF
EUROOPA KONTROLLIKODA
ΕΥΡΩΠΑΪΚΟ ΕΛΕΓΚΤΙΚΟ ΣΥΝΕΔΡΙΟ
EUROPEAN COURT OF AUDITORS
COUR DES COMPTES EUROPÉENNE
CÚIRT INIÚCHÓIRÍ NA HEORPA



CORTE DEI CONTI EUROPEA
EIROPAS REVĪZIJAS PALĀTA
EUROPOS AUDITO RŪMAI

EURÓPAI SZÁMVEVŐSZÉK
IL-QORTI EWROPEA TAL-AWDITURI
EUROPESE REKENKAMER
EUROPEJSKI TRYBUNAŁ OBRACHUNKOWY
TRIBUNAL DE CONTAS EUROPEU
CURTEA DE CONTURI EUROPEANĂ
EURÓPSKY DVOR AUDÍTOROV
EVROPSKO RAČUNSKO SODIŠČE
EUROOPAN TILINTARKASTUSTUOMIOISTUIN
EUROPEISKA REVISIONSRÄTTEN

Preliminary observations with a view
to a report on the annual accounts of Eurojust
for the financial year 2009

These preliminary observations were adopted by the Court of Auditors in Luxembourg at its meeting of 22 April 2010.

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Introduction	1 - 2
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INTRODUCTION

1. Eurojust, located in The Hague, was set up by Council Decision 2002/187/JHA¹ with a view to stepping up the fight against serious organised crime. Its objective is to improve the coordination of investigations and prosecutions covering the territories of several Member States of the European Union, as well as that of non-member States².

2. After the adoption of amending budget No 1, the Eurojust 2009 final budget amounted to 28,2 million euro compared with 24,8 million euro the previous year. The number of staff employed by Eurojust at the end of the year was 248 as compared with 222 the previous year.

STATEMENT OF ASSURANCE

3. Pursuant to the provisions of Article 287(4), second subparagraph of the Treaty on the Functioning of the European Union the Court has audited the annual accounts³ of Eurojust, which comprise the "financial statements"⁴ and the "reports on implementation of the budget"⁵ for the financial year ended 31 December 2009 and the legality and regularity of the transactions underlying those accounts.

¹ Decision of 28 February 2002 setting up Eurojust (OJ L 63, 6.3.2002, p. 1).

² The Table summarises Eurojust's competences and activities. It is presented for information purposes.

³ These accounts are accompanied by a report on the budgetary and financial management during the year which gives inter alia an account of the rate of implementation of the appropriations with summary information on the transfers of appropriations among the various budget items.

⁴ The financial statements include the balance sheet and the economic outturn account, the cash-flow table, the statement of changes in capital and the annex to the financial statements which includes the description of the significant accounting policies and other explanatory information.

⁵ The budget implementation reports comprise the budget outturn account and its annex.

4. This Statement of Assurance is addressed to the European Parliament and the Council in accordance with Article 185(2) of Council Regulation (EC, Euratom) No 1605/2002⁶.

The Director's responsibility

5. As authorising officer, the Director implements the revenue and expenditure of the budget in accordance with the financial rules of Eurojust under his own responsibility and within the limits of authorised appropriations⁷. The Director is responsible for putting in place⁸ the organisational structure and the internal management and control systems and procedures relevant for drawing up final accounts⁹ that are free from material misstatement, whether due to fraud or error, and for ensuring that the transactions underlying those accounts are legal and regular.

The Court's responsibility

6. The Court's responsibility is to provide, on the basis of its audit, a statement of assurance as to the reliability of the Eurojust's annual accounts and the legality and regularity of the transactions underlying them.

7. The Court conducted its audit in accordance with the IFAC and ISSAI¹⁰ International Auditing Standards and Codes of Ethics. Those standards require that

⁶ OJ L 248, 16.9.2002, p. 1.

⁷ Article 33 of Commission Regulation (EC, Euratom) No 2343/2002 of 19 November 2002 (OJ L 357, 31.12.2002, p. 80).

⁸ Article 38 of Commission Regulation (EC, Euratom) No 2343/2002 of 19 November 2002 (OJ L 357, 31.12.2002, p. 80).

⁹ The rules concerning the presentation of the accounts and accounting by the Agencies are laid down in chapter 1 of Title VII of Commission Regulation (EC, Euratom) No 2343/2002 of 19 November 2002 (OJ L 357, 31.12.2002, p. 87) as last amended by Commission Regulation (EC, Euratom) No 652/2008 of 9 July 2008 (OJ L 181, 10.7.2008, p. 23) and are integrated as such into the Eurojust's Financial Regulation.

¹⁰ International Federation of Accountants (IFAC) and International Standards of Supreme Audit Institutions (ISSAI).

the Court complies with ethical requirements and plans and performs the audit to obtain reasonable assurance about whether the accounts are free from material misstatement and whether the underlying transactions are legal and regular.

8. The Court's audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the accounts and about the legality and regularity of the transactions underlying them. The procedures selected depend on its audit judgement including the assessment of the risks of material misstatement of the accounts or of illegal or irregular transactions, whether due to fraud or error. In making those risk assessments internal control relevant to the entity's preparation and presentation of accounts is considered in order to design audit procedures that are appropriate in the circumstances. The Court's audit also includes evaluating the appropriateness of accounting policies used and, the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the accounts.

9. The Court believes that the audit evidence obtained is sufficient and appropriate to provide a basis for the opinions set out below.

Opinion on the reliability of the accounts

10. In the Court's opinion, the Eurojust's Annual Accounts¹¹ present fairly, in all material respects, its financial position as of 31 December 2009 and the results of its operations and its cash flows for the year then ended, in accordance with the provisions of its Financial Regulation.

¹¹ The Final Annual Accounts were drawn up on _____ and received by the Court on _____. The Final Annual Accounts, consolidated with those of the Commission are published in the Official Journal of the European Union by 15 November of the following year. These can be found on the following website <http://eca.europa.eu> or http://www.eurojust.europa.eu/adm_budg_finance.htm.

Opinion on the legality and the regularity of the transactions underlying the accounts

11. In the Court's opinion, the transactions underlying the Eurojust's annual accounts for the financial year ended 31 December 2009 are, in all material respects, legal and regular.

12. The comments which follow do not call the Court's opinions into question.

COMMENTS ON THE BUDGETARY AND FINANCIAL MANAGEMENT

13. In its 2007 and 2008 annual reports¹², the Court commented on the high rate of vacant posts at Eurojust (33 % and 26 % respectively). In 2009, no recruitment plan was prepared. As a result, the rate of vacant posts remains high (24 % at year end). In addition, three out of six middle management (Head of Unit) posts at Eurojust were filled on a temporary basis by "acting" members of staff. This situation indicated difficulties in attracting and retaining the right staff as well as continuing shortcomings in the planning of recruitments.

OTHER MATTERS

14. With regard to staff selection procedures, neither the thresholds candidates had to meet in order to be invited to interview nor those necessary to be put on the reserve list were fixed in advance. They were set by the selection boards after the evaluation and ranking of the candidates. In addition, important criteria set in the vacancy notices, such as relevant university degree and professional experience, were not taken into account in the final evaluation of the candidates, which was based only on the results of the written and oral tests.

15. With regard to procurement procedures, in two cases¹³ contracts that have been signed envisaged the possibility to extend their duration up to ten years,

¹² See paragraph 14 of the 2008 Annual Report (OJ C 304, 15.12.2009, p. 133) and paragraph 9 of the 2007 Annual Report (OJ C 311, 5.12.2008, p. 143).

¹³ Two different framework contracts for the provision of computer systems for Eurojust, each for a maximum amount of 2 million euro.

whereas the provisions of Eurojust's Financial Regulation and of the general Implementing Rules allow for a maximum duration of four years.

Table - Eurojust (The Hague)

Areas of Community competence deriving from the Treaty	Competences of Eurojust as defined in Council Decision 2002/187/JHA	Governance	Resources made available to Eurojust in 2009 (Data for 2008)	Products and services 2009 (Data for 2008)	
Eurojust's mission shall be to support and strengthen coordination and cooperation between national investigating and prosecuting authorities in relation to serious crime affecting two or more Member States or requiring a prosecution on common bases, on the basis of operations conducted and information supplied by the Member States' authorities and by Europol. (Article 85 of the Treaty on the Functioning of the European Union)	Objectives Article 3 Eurojust Decision - To stimulate and improve the coordination, of investigations and prosecutions between the competent national authorities of the Member States. - To improve cooperation, in particular by facilitating the exchange of information, mutual legal assistance and the implementation of extradition requests. - To support the competent authorities of the Member States in order to render their investigations and prosecutions more effective. - To provide support with procedures involving a Member State and a non-member State. - To provide support with procedures involving a Member State and the Community.	Tasks Articles 5, 6 and 7 Eurojust Decision To organise cooperation between the various national legal systems, Eurojust acts: - through its national members; or - as a College. If the competent authorities of the Member State concerned decide not to respond to the requests which Eurojust has issued as a College, they shall inform Eurojust of the reasons for their decision.	1 - The College is responsible for the organisation and operation of Eurojust. 2 - The College is composed of national members who are seconded by each Member State in accordance with its legal system and who are prosecutors, judges or police officers of equivalent competence. 3 - The College elects its President from among the national members. 4 - The Joint Supervisory Body checks the processing of personal data. 5 - The Administrative Director is unanimously appointed by the College. 6 - External audit Court of Auditors. 7 - Discharge authority Parliament, acting on a recommendation from the Council.	Budget 26,4 million euro subsidy plus 1,8 million euro assigned revenue (24,8 million euro subsidy) Staff at 31 December 2009 185 (175) planned in the EP of which occupied: 141 (130) + 60 (43) other positions: 32 contract agents, 18 seconded national experts, 10 agency staff. 47 (49) others: 27 National members, 2 Liaison prosecutors, 12 deputies and 6 assistants. Total staff: 248 (222) Allocated to Operational tasks: 131 (117) Administrative tasks 89 (80) Combined tasks: 28 (25)	Number of coordination meetings: 132 (132) dealing with Standard cases: 1222 (1 025) Complex cases: 150 (168) Total number of cases: 1 372 (1 193) Fraud: 612 (810) Fraud %: 45 % (68 %) Drug trafficking: 230 (223) Drug trafficking %: 17 % (19 %) Terrorism: 19 (23) Terrorism %: 14 % (2 %) Murder: 90 (86) Murder %: 6 % (7 %) Trafficking in human beings: 74 (83) Trafficking in human beings: 5 % (7 %)

Source: Information supplied by Eurojust.