



**College Decision 2011-11 adopting the
opinion of the College on the Eurojust draft Final Accounts 2010**

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 2010 of Eurojust,

Having regard to the draft Final Accounts 2010 signed off by the Accounting Officer and drawn up by the Administrative Director and sent to the College on 17 June 2011.

Whereas:

- (1) On the suggestion of the European Court of Auditors, and pending its final official approval, the College will provide its opinion on the Eurojust draft Final Accounts 2010;
- (2) The Eurojust provisional Final Accounts 2010 are included in Annex I to this opinion
- (3) The Eurojust's draft Final Accounts 2010 are included in Annex II to this opinion;
- (4) The Preliminary observations of the European Court of Auditors with a view to a report on the annual accounts of Eurojust for the financial year 2010 are included in Annex III to this opinion.
- (4) An excerpt from the accounts shows the following information:



REVENUE	2010
Subsidy from the Commission	30,163,220.00
Grants subsidy from the Commission	2,051,202.00
Other revenue	27,101.92
Total revenue	32,241,523.92
EXPENDITURE	
Payments made	23,677,209.43
Automatic carry-over of appropriations	6,118,761.85
Automatic carry-over of appropriations for grants	2,841,961.42
Total expenditure	-32,637,932.70
Outturn for the financial year	-396,408.78
Carry-overs from previous year for the Grants	1,067,179.77
Cancelled carryovers	626,449.15
Currency losses	-44.77
Balance for the financial year	1,297,175.37

HAS ISSUED THIS OPINION:

1. The College gives a favourable opinion on the Eurojust draft Final Accounts 2010 drawn up by the Administrative Director of Eurojust.
2. The College requests the Administrative Director to send the Eurojust draft Final Accounts 2010, together with this opinion, to the European Parliament, the Council, the European Court of Auditors and the Accounting Officer of the Commission.
3. The College takes note of the European Court of Auditor's preliminary observations related to the draft Final Accounts 2010 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 21 June 2011

On behalf of the College of Eurojust,

ALED WILLIAMS
President of Eurojust



FINAL ANNUAL ACCOUNTS OF EUROJUST

REPORT ON BUDGETARY AND FINANCIAL MANAGEMENT

Financial year 2010

These accounts have been prepared by the Accounting Officer on 28 June 2011 and drawn up by the Administrative Director on 28 June 2011. The opinion of the Management Board on the Draft Final Accounts was given on 21 June 2011. The Final Accounts are the same as the Draft Final Accounts.

The present annual accounts, together with the opinion of the Management Board, have been sent to the Commission's Accounting Officer, the Court of Auditors, the European Parliament and the Council on 30 June 2011.

The accounts will be published on the Eurojust website:
<http://www.eurojust.europa.eu/>.

The Hague, 30 June 2011


Jacques Vos
The Acting Administrative Director


Aleksandra Haydar
The Accounting Officer



CERTIFICATE

The second provisional annual accounts of Eurojust for the year 2010 have been prepared in accordance with the Financial Regulation applicable to the general budget of the European Union and the accounting rules adopted by the Commission's Accounting Officer, as are to be applied by all the institutions, agencies and joint undertakings, and in accordance with Title VII of the Eurojust's Financial Regulation.

I acknowledge my responsibility for the preparation and presentation of the annual accounts of Eurojust in accordance with art. 61 of the Financial Regulation and with art. 43 of the Eurojust's Financial Regulation.

I have obtained from the authorising officer, who certified its reliability, all the information necessary for the production of the accounts that show the 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.

A handwritten signature in black ink, appearing to read "Aleksandra Haydar".

Aleksandra Haydar
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 2010 has been Mr. Aled Williams, National Member for the United Kingdom (elected on February 16, 2010).

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 Mrs. Aleksandra Haydar as the Accounting Officer for Eurojust on 19th October 2010 following a recruitment procedure. The Interim Accounting Officer until October 2010 was Mrs. Rodica Mandroc, appointed by the College after the resignation of Ms. Andrea Toth on 1st March 2010.

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

PART I: - FINANCIAL STATEMENTS

ECONOMIC OUTTURN ACCOUNT
31.12.2010

	Note	2010	2009 Restated (*)	2009
Subsidy of the Commission	3.1.1	29,101,401.02	25,086,104.46	24,946,207.54
Other operating revenue	3.1.2	27,244.14	21,846.93	21,846.93
TOTAL OPERATING REVENUE	3.1	29,128,645.16	25,107,951.39	24,968,054.47
Staff expenses		12,118,919.68	10,719,713.46	10,719,713.46
Fixed asset related expenses		2,095,419.77	2,014,214.13	1,613,664.86
Other administrative expenses		7,788,754.70	4,621,456.96	6,824,477.96
Operational expenses		6,520,667.04	4,660,920.98	4,660,920.98
TOTAL ADMINISTRATIVE AND OPERATIONAL EXPENSES	4.1.1	28,523,761.19	22,016,305.53	23,818,777.26
SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES		604,883.97	3,091,645.86	1,149,277.21
Financial operations revenues		0.00	0.00	0.00
Financial operations expenses		5,495.87	2,434.04	2,434.04
SURPLUS/ (DEFICIT) FROM FINANCIAL ACTIVITIES		(5,495.87)	(2,434.04)	(2,434.04)
SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES		599,388.10	3,089,211.82	1,146,843.17
Extraordinary gains		0.00	0.00	0.00
Extraordinary losses		0.00	0.00	0.00
SURPLUS/(DEFICIT) FROM EXTRAORDINARY ITEMS		0.00	0.00	0.00
ECONOMIC RESULT OF THE YEAR		599,388.10	3,089,211.82	1,146,843.17

BALANCE SHEET
31.12.2010

ASSETS

	Note	2010	2009 Restated (*)	2009
A. NON CURRENT ASSETS				
Intangible fixed assets	5.2.1	517,602.00	459,199.00	459,199.00
Tangible fixed assets	5.2.2	5,084,504.10	5,977,129.55	4,174,657.82
Land and buildings		2,227,664.10	2,864,139.55	1,061,667.82
Plant and equipment		52,434.00	74,185.00	74,185.00
Computer hardware		1,661,045.00	1,851,300.00	1,851,300.00
Furniture and vehicles		884,446.00	924,721.00	924,721.00
Other fixtures and fittings		258,915.00	262,784.00	262,784.00
Tangible fixed assets under construction		0.00	0.00	0.00
Long-term receivables	5.2.5	945.00	945.00	945.00
Long-term receivables		945.00	945.00	945.00
Long-term receivables with consolidated EC entities		0.00	0.00	0.00
TOTAL NON CURRENT ASSETS		5,603,051.10	6,437,273.55	4,634,801.82
B. CURRENT ASSETS				
Stock		0.00	0.00	0.00
Short-term receivables		724,489.27	598,829.53	458,932.61
Current receivables	5.2.6	328,479.26	419,633.02	419,633.02
Long term receivables falling due within a year		0.00	0.00	0.00
Sundry receivables	5.2.7	5,242.64	10,314.02	10,314.02
Prepaid expenses and accrued income	5.2.8	70,091.35	28,985.57	28,985.57
Accrued income for Grants	5.2.8	320,676.02	139,896.92	0.00
Cash and cash equivalents	5.2.9	10,047,722.61	7,330,006.16	7,330,006.16
TOTAL CURRENT ASSETS		10,772,211.88	7,928,835.69	7,788,938.77
TOTAL		16,375,262.98	14,366,109.24	12,423,740.59

CAPITAL AND LIABILITIES

	Note	2010	2009	2009
A. CAPITAL			Restated (*)	
Accumulated surplus/deficit		8,316,046.67	5,226,834.85	5,226,834.85
Economic result of the year		599,388.10	3,089,211.82	1,146,843.17
TOTAL CAPITAL		8,915,434.77	8,316,046.67	6,373,678.02
B. NON CURRENT LIABILITIES				
Provisions for risks and liabilities	5.3.2	682,400.00	510,718.71	510,718.71
Long-term liabilities with consolidated entities	5.3.3	933,178.56	344,091.07	344,091.07
TOTAL NON CURRENT LIABILITIES		1,615,578.56	854,809.78	854,809.78
C. CURRENT LIABILITIES				
Provisions for risks and liabilities		0.00	0.00	0.00
Accounts payable		5,844,249.65	5,195,252.79	5,195,252.79
Current payables	5.3.5	18,127.38	513,839.73	513,839.73
Long-term liabilities falling due within the year		0.00	0.00	0.00
Sundry payables		174,348.35	134,596.68	134,596.68
Accrued charges and deferred income	5.3.6	2,039,427.92	1,689,152.71	1,689,152.71
Accounts payable with consolidated EC entities	5.3.4	3,612,346.00	2,857,663.67	2,857,663.67
TOTAL CURRENT LIABILITIES		5,844,249.65	5,195,252.79	5,195,252.79
TOTAL		16,375,262.98	14,366,109.24	12,423,740.59

CASH FLOW STATEMENT
31.12.2010

	2010 vs 2009 restated	2009 restated
Cash Flows from operating activities		
Surplus/(deficit) from operating activities	604,883.97	3,091,645.86
<u>Adjustments</u>		
Amortization (intangible fixed assets)	292,147.15	236,226.76
Depreciation (tangible fixed assets)	1,536,751.76	1,601,888.99
Increase/(decrease) in Provisions for risks and liabilities	0.00	0.00
(Increase)/decrease in Stock	0.00	0.00
(Increase)/decrease in Long term Receivables	0.00	0.00
(Increase)/decrease in Short term Receivables	(125,659.74)	298,686.25
Increase/(decrease) in Other Long term liabilities	760,768.78	454,809.78
Increase/(decrease) in Current payables	(495,712.35)	(296,680.10)
Increase / (decrease) in Other liabilities	390,026.88	(146,837.59)
Increase/(decrease) in Liabilities related to consolidated EC entities	754,682.33	669,323.08
(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	3,717,888.78	5,909,063.03

Cash Flows from investing activities		
Purchase of tangible and intangible fixed assets	(994,676.46)	(3,189,501.30)
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	(994,676.46)	(3,189,501.30)

Financing activities		
Financial operations revenues/expenses	(5,495.87)	(2,434.04)
Extraordinary items	0.00	0.00
Net Cash Flow from financing activities	(5,495.87)	(2,434.04)

Net increase/(decrease) in cash and cash equivalents	2,717,716.45	2,717,127.69
Cash and cash equivalents at the beginning of the period	7,330,006.16	4,612,878.47
Cash and cash equivalents at the end of the period	10,047,722.61	7,330,006.16

STATEMENT OF CHANGES IN NET ASSETS

Capital	Note	Reserves	Accumulated Surplus / Deficit	Economic result of the year	Capital (total)
Balance as of 31 December 2009		0.00	5,226,834.85	1,146,843.17	6,373,678.02
Changes in accounting policies					
Balance as of 1 January 2010		0.00	5,226,834.85	1,146,843.17	6,373,678.02
Impact of corrections of errors related to year 2009	5.1		1,942,368.65		1,942,368.65
Allocation of the Economic Result of Previous Year			1,146,843.17	(1,146,843.17)	0.00
Economic result of the year				599,388.10	599,388.10
Balance as of 31 December 2010		0.00	8,316,046.67	599,388.10	8,915,434.77

(*) Please see details below in the note 5.1. "Restatements of 2009 figures due to previous period errors"

NOTES TO THE GENERAL ACCOUNTS

1.1.2010 – 31.12.2010

1. 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 second provisional accounts together with a report on budgetary and financial management have been drawn up. These financial statements for the financial year 2010 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 the 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, which means that Eurojust is deemed to have been established for an indefinite duration (IPSAS 1; Implementing Rules, Article 187).

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

Prudence

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

Consistency of accounting methods and presentation

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

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).

2. 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).

3. ECONOMIC OUTTURN STATEMENT

3.1. Revenue

Revenues for 2009 and 2010 consist solely of the subsidy received from the European Commission.

3.1.1. Subsidy of the Commission

	2010	2009 restated	2009
Subsidy of the Commission	28,920,621.92	24,946,207.54	24,946,207.54
Accrued income for Grants	180,779.10	139,896.92	-
Total	29,101,401.02	25,086,104.46	24,946,207.54

Restatement of 2009 figures is due to an understatement of accrued income. Initially no accrued income had been recognised for the incurred costs relating to the projects during the year resulting in an overstatement of liabilities.

3.1.2. Other operating revenue

	2010	2009
Miscellaneous recoveries	27,244.14	21,846.93
Reversal of provision	-	-
Total	27,244.14	21,846.93

Other operating income consists of recovery of miscellaneous expenses and income from fixed assets.

2010	Operating revenue		
	with non-consolidated entities	with consolidated entities	Total
Non exchange revenue	18,303.93	29,101,401.02	29,119,704.95
Exchange revenue	6,250.00	2,690.21	8,940.21
Total	24,553.89	29,104,091.23	29,128,645.16

4.1. Expenses

According to the principle of the accrual-based accounting, the 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.

4.1.1. Administrative and operational expenses

	2010	2009 restated	2009
Staff expenses	12,118,919.68	10,719,713.46	10,719,713.46
Fixed Asset related expenses	2,095,419.77	2,014,214.13	1,613,664.86
Other administrative expenses	7,788,754.70	4,621,456.96	6,824,477.96
Operational expenses	6,520,667.04	4,660,920.98	4,660,920.98
Total	28,523,761.19	22,016,305.53	23,818,777.26

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).

Restatement of 2009 figures is due to an understatement of fixed asset. Initially the costs for the built-in package for the rented building were recognised as expenses and not capitalised together with the installation costs.

Average number of employees

	2010	2009
Temporary agents	123	137
Contract agents	40	24
Total	163	161

5. BALANCE SHEET

5.1. Restatements of 2009 figures due to errors of previous period

As has been indicated in the financial statements and notes to the financial statements above, in 2010 some errors relating to the 2009 financial statements were identified which required correction leading to the restatement of 2009 figures. In order to inform the users of the financial statements below are the individual restatement adjustments which have been undertaken to the 2009 figures to provide the restated amounts:

Description of the error	Balance sheet position impacted by the restatement adjustment	Adjusted amount in the balance sheet (Euro)	Economic outturn account (EOA) impacted by the restatement adjustment	Adjusted amount in the EOA (Euro)
No recognition of 2009 accrued income for the grants (assigned revenues programmes)	DR. Accrued Income	139,896.92	CR. Subsidy of the Commission	- 139,896.92
No capitalisation of costs for built-in package for the building	DR. Manual Assets Building	2,203,021.00	CR. Maintenance Building	- 2,203,021.00
	DR. Manual Assets Building depreciation	235,926.18	CR. Depreciation TFA	- 235,926.18
	CR. Manual Assets Building depreciation	- 636,475.45	DR. Depreciation TFA	636,475.45
Total impact on Accumulated reserves of errors from year 2009		1,942,368.65		

5.2. 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.

5.2.1. 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.

5.2.2. 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.

According to the agreement Eurojust contributed to the cost of the built-in-package as well (building works, electrical and mechanical installations, pavement, rooms on parking deck, kitchen installations, fixed furniture, etc) as fees for architects and advisors with 2,203,021 €.

According to the Accounting Rule No 7 this amount should be capitalised as well. Therefore it was capitalised as leasehold improvement on the balance sheet in 2010 whereas the accumulated surplus/deficit was corrected by the amount of 2,203,021 € for the reversal of expenses not capitalised in 2009 and by the amount of 400,549.27 € for the adjustment of the depreciation for 2009.

5.2.3. 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
01.01.2010 - 31.12.2010

Account number	Asset Category	Acquisition price			Adjustments Dr/(Cr)	Closing Balance	Depreciation Rate and Method	Opening Balance	Depreciation Charge for Year	Accumulated Depr. on Disposal	Write-ups/ Other changes	Closing Balance	Closing book value
		Opening Balance	Additions	Disposals									
21001000	Computer software	1,377,119.93	350,550.15		1,727,670.08	L 25%	917,920.93	292,147.15				1,210,068.08	517,602.00
23001001	Tangible asset under construction	0.00			0.00	N/A	0.00	0.00				0.00	0.00
22101001	Buildings	1,297,594.00			3,500,615.00	L 18.18 %	235,926.18	636,475.45		400,549.27		1,272,950.90	2,227,664.10
23001000	Plant, machinery and equipment	174,190.85	0.00		174,190.85	L 12.5%	100,005.85	21,751.00				121,756.85	52,434.00
24001000	Furniture and rolling stock	1,804,038.22	169,167.09	(53,154.02)	1,920,051.29	L 10%, 12.5%, 25%	879,317.22	206,288.71	(44,304.02)		(5,696.62)	1,035,605.29	884,446.00
24101000	Computer hardware	4,278,961.74	625,033.87	(204,051.19)	4,699,944.42	L 25%	2,427,661.74	814,907.87	(203,670.19)			3,038,899.42	1,661,045.00
24201000	Other fixtures and fittings	626,506.31	111,632.46	(4,501.90)	733,436.87	L 25%	363,522.31	113,842.46	(2,842.90)			474,521.87	258,915.00
	Totals	9,558,211.05	1,256,383.57	(261,707.11)	12,752,887.51		4,924,354.23	2,085,412.64	(250,817.11)	394,852.65	7,153,802.41	5,602,106.10	

5.2.4. 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.

5.2.5. Non-current receivables

	2010	2009
Rental deposit	945.00	945.00

5.2.6. Current receivables

	2010	2009
VAT receivable	326,603.79	410,883.82
Receivables from other entities	1,875.47	8,749.20
Total	328,479.26	419,633.02

5.2.7. Sundry receivables

	2010	2009
Sundry receivables	5,242.64	10,314.02

5.2.8. Prepaid expenses and accrued income

	2010	2009 restated	2009
Accrued interest	43,549.47	2,342.50	2,342.50
Prepayments	26,541.88	26,643.07	26,643.07
Accrued income for Grants	320,676.02	139,896.92	-
Total	390,767.37	168,882.49	28,985.57

The prepayments consist of prepaid subscriptions and prepaid maintenance fees.

5.2.9. Cash and cash equivalents

	2010	2009
Bank accounts	10,032,138.35	7,307,382.97
Cash and imprest account	15,584.26	22,623.19
Total	10,047,722.61	7,330,006.16

The bank accounts are held with Commerzbank AG and with Deutsche Bank Nederland N.V. (the former ABN AMRO).

5.3. EQUITY AND LIABILITIES

5.3.1. 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.

5.3.2. 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 (Rijksgebouwendienst) and Eurojust shares it with the International 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 in 2008 and in 2009 amount to cover this obligation is 400,000 €. In 2010 the estimation was increased by 282,400 € due to continuing précising of the future costs. The current lease contract is until 2014 therefore we recognise this obligation 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.

In 2010 the European Court of Justice decided that the 1.85 % salary adjustment previously refused has to be paid to the staff and it was actually paid in December 2010. In compliance with our accounting rules we recognised in 2009 a long term provision for these outstanding salary payments relating to July-December 2009. The provision was reversed in 2010.

	2010	2009
Estimated removal costs of user installations	682,400.00	400,000.00
Outstanding salary adjustment	-	110,718.71
Total	682,400.00	510,718.71

5.3.3. Long term liabilities

Eurojust was granted three projects in 2009:

- 1) A contract for the further evolution of the European Pool against Organized Crime (E-POC) software (E-POC IV). The purpose of the project is to allow the exchange of information with national case management systems and the promotion of its usage in the Member States.
- 2) A contract for the financial support of the Joint Investigation Teams (JITs). The objective of the grant is to allow for the financial, administrative and logistical support of the JITs with establishment of a centre of expertise with a central contact point.

- 3) A contribution agreement for organising an EU-Russia expert meeting on judicial cooperation in criminal matters. The pre-financing for the latter was EUR 95,641.25. The outcome of the EU-Russia expert meeting was reported in 2010. The total expenses amount 54,577.29 €. The unused pre-financing advance of 41,063.96 € was paid back to the Commission.

Eurojust was granted one project in 2010:

- 1) A contract for the financial support of the Joint Investigation Teams (second JITs). The grant is under the "Prevention of and Fight against Crime 2007-2013 – Call for Framework Partners" Programme. The first objective of the project is to increase the number and efficiency of larger and more complex joint investigation teams (JITs), allowing a better mutual understanding of the Member States' law enforcement agencies and fostering mutual co-operation. The second complementary objective is the maintenance of a central JIT contact point, and the establishment of Eurojust as a centre of expertise on JITs.

Pre-financing for Grants

	2010	2009
EPOC IV project	825,818.56	825,818.56
JIT1	285,616.88	285,616.88
JIT2	2,051,202.00	-
EU-Russia expert meeting	-	95,641.25
Total	3,162,637.44	1,207,076.69

The pre-financings for the three projects granted in 2009 were received in 2009.

Since the E-POC IV-project from 2009 and the second JIT-project from 2010 are running for more than one year the corresponding contribution part has been recognised as a long-term liability.

The E-POC IV 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 grants greater than one year (68,818.21 €).

The pre-financing for the second JITs received in October 2010 runs over a period of three years and is expected to be finalised in September 2013. The amount of 864,360.35 € was recognised as long term liability.

	2010	2009
Long-term pre-financing for grants	933,178.56	344,091.07
Total	933,178.56	344,091.07

5.3.4. Accounts payable with consolidated EC entities

	2010	2009
Repayable positive budgetary outturn		
	1,297,175.37	1,958,719.74
Pre-financing for Grants (short-term)	2,229,458.88	862,985.62
Repayable interest earned on EC subsidy	73,552.71	35,958.31
Other payables to consolidated EC entities	12,159.04	-
Total	3,612,346.00	2,857,663.67

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.

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

The other payables towards consolidated entities are payables arising from the Rappel 2010 (salaries) for staff members who moved from Eurojust to other consolidated entities.

5.3.5. Current payables

The accounts payable as at 31 December 2010 comprise outstanding unpaid invoices and claims from our suppliers and other public bodies.

	2010	2009
Amounts payable – suppliers and public bodies	18,127.38	513,839.73
Total	18,127.38	513,839.73

5.3.6. Accrued charges

	2010	2009
Accrued charges	2,039,427.92	1,689,152.71
Total	2,039,427.92	1,689,152.71

Accrued charges are expenses that have been incurred but not yet paid.

The calculated amount of the holiday compensation is recognised as accrued expense as well.

The accrued expense for the untaken annual leave amounts 292,505.38 €.

(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 compensation equal to one thirtieth of his monthly remuneration for each leave's day due to him).

6. CONTINGENT LIABILITIES

According to the EC Accounting Rule No 10 the contingent liabilities should be disclosed even not part of the balance sheet.

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.

6.1. Operational leases

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

Eurojust has a lease contract with the Housing Agency (Rijksgebouwdienst) for its premises in the office building called "De Haagse Arc" and the "Haagse Veste".

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

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

Description	Charges paid in 2010	Charges to be paid next year	Charges to be paid later than one year	Total charges to be paid
Rent Arc	1,620,023.12	1,728,500	-	1,728,500
Rent HV 1	816,863.40	843,500	210,875	1,054,375
Total rent	2,436,886.52	2,572,000	210,875	2,782,875

6.2. 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.

	2010	2009
Automatic carryovers C1	6,116,071.64	4,293,881.02
Automatic carryovers C4	2,690.21	-
Accrued expenses	(2,042,974.51)	(1,689,152.71)
Contingent liabilities for carryovers	4,075,787.34	2,604,728.31

6.3. 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.

	2010	2009
Future commitments on existing contracts	59,950.00	3,587.94
Multi-annual contractual commitments	59,950.00	3,587.94
	2010	2009
Operational leases	2,782,875.00	2,731,038.00
Carryovers	4,075,787.34	2,604,728.31
Legal case	0.00	0.00
Multi-annual contractual commitments	59,950.00	3,587.94
Contingent liabilities	6,918,612.34	5,339,354.25

7. CONTINGENT ASSETS

A contingent asset is an asset that arise from past events and whose 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 2010.

8. CHANGES IN ACCOUNTING POLICIES

There have been no changes in accounting policies for the financial year 2010.

**PART II - REPORT ON BUDGETARY AND FINANCIAL
MANAGEMENT**

REVENUE OUTTURN STATEMENT

1.1.2010 – 31.12.2010

	2010	2009
INCOME		
Commission subsidy	30,163,220.00	26,400,000.00
Commission E-POC IV project grant		825,818.56
Commission JITs project grant		285,616.88
Commission Russian Seminar		95,641.25
Commission Participation in Criminal Justice Programme	2,051,202.00	
Miscellaneous income	27,101.92	11,330.05
TOTAL INCOME	32,241,523.92	27,618,406.74
EXPENSES		
Personnel expenses - Budget title I		
Payments	13,446,602.65	11,659,992.38
Carryforwards and carryovers	1,065,883.88	632,523.35
Miscellaneous operative expenses - Budget title II		
Payments	5,345,014.09	4,925,222.86
Carryforwards and carryovers	2,064,971.45	2,324,186.08
Operative expenses - Budget title III		
Payments	4,609,172.34	4,031,377.70
Carryforwards and carryovers	2,987,906.52	1,650,219.19
Operative expenses - Budget title IV		
Payments	276,420.35	139,896.92
Carryforwards and carryovers	2,841,961.42	1,067,179.77
TOTAL EXPENSES	32,637,932.70	26,430,598.25
REVENUE OUTTURN BEFORE SPECIAL ITEMS		
	-396,408.78	1,187,808.49
Cancelled carryovers	626,449.15	770,139.10
Adjustment fro carry-over from previous year – assigned revenue	1,067,179.77	
Exchange rate differences	-44.77	772.15
REVENUE OUTTURN	1,297,175.37	1,958,719.74

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	8,134,770		-1,234,770		6,900,000	6,896,787	6,896,787
A-1101	867,335				867,335	853,043	853,043
A-1102	1,105,914		-122,051		983,863	983,863	983,863
A-1103	11,678		-1,000		10,678	9,584	9,584
A-1110	2,038,594		-79,894		1,958,700	1,801,336	1,801,336
A-1120	465,000			53,000	518,000	515,023	248,804
A-1130	273,185		-23,185		250,000	244,797	244,797
A-1131	69,608		-9,608		60,000	50,717	50,717
A-1132	91,902				91,902	82,036	82,036
A-1140	2,000			800	2,800	1,459	1,459
A-1141	242,742		-10,000		232,742	227,862	227,862
A-1147	36,000		-7,000		29,000	16,175	16,175
A-1150	64,775		-20,000		44,775	44,543	44,543
A-1172	600,000		-110,800		489,200	488,071	96,385
A-1174	330,870			611,520	942,390	858,392	639,778
A-1175	21,000				21,000	2,108	908
A-1176	9,000				9,000	5,387	4,844
A-1177	113,652		-5,252		108,400	108,400	97,938
A-1180	188,500		-65,000		123,500	122,749	72,270
A-1181	17,000		-8,621		8,379	6,234	6,234
A-1182	149,976		-76,000		73,976	47,310	47,310
A-1183	91,000		-50,000		41,000	31,285	21,408
A-1184	123,161		-30,242		92,919	89,758	89,758
A-1190	857,654		-112,950		744,704	732,620	732,620
A-1300	78,000			12,530	90,530	75,440	49,863
A-1400	65,000		-4,607		60,393	59,393	42,735
A-1410	59,060				59,060	57,273	35,747
A-1610	66,000			16,000	82,000	79,960	35,262
A-1620	6,000			10,000	16,000	7,676	7,158
A-1630	13,000				13,000	7,265	3,098
A-1700	5,000		-500		4,500	3,250	2,283
A-2000	2,571,000		-98,113		2,472,887	2,472,887	2,436,887
A-2010	15,000		-1,197		13,803	13,802	13,802
A-2020	300,000		-40,000		260,000	260,000	193,746
A-2030	215,000			13,761	228,761	228,761	205,758
A-2031	20,000				20,000	20,000	20,000
A-2050	1,437,000		-16,185		1,420,815	1,420,685	1,273,208
A-2051	25,000		-4,984		20,016	19,778	18,824

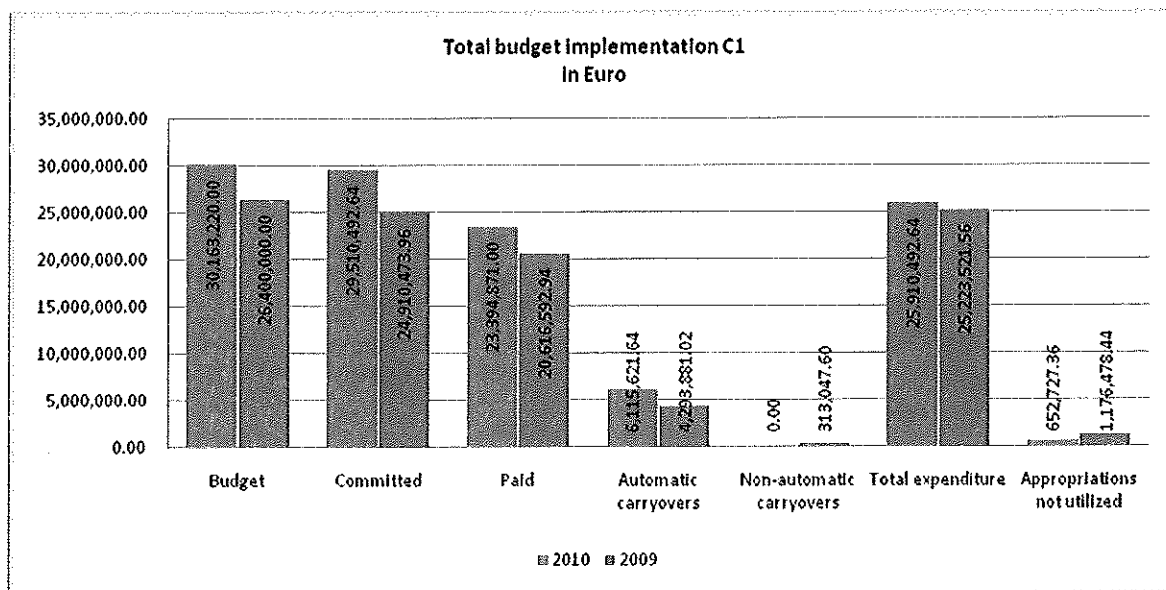
A-2070	95,000		-7,833		87,167	87,167	14,527
A-2080	360,000		-137,414		222,586	222,586	195,036
A-2090	220,000			585,055	805,055	804,720	61,726
A-2091	20,000			8,698	28,698	28,563	12,953
A-2100	2,400		-891		1,509	1,509	896
A-2101	130,900		-2,862		128,038	128,038	100,501
A-2102	72,800				72,800	72,781	71,239
A-2210	40,000			7,700	47,700	47,665	36,212
A-2230	20,000		-6,396		13,604	13,600	13,600
A-2231	11,000		-1,948		9,052	9,051	9,051
A-2250	12,500				12,500	12,229	6,433
A-2252	17,500			5,000	22,500	17,262	4,609
A-2300	65,000		-8,516		56,484	56,484	53,526
A-2320	3,500			800	4,300	4,300	3,811
A-2330	60,000		-47,867		12,133	5,000	2,294
A-2400	32,000		-15,602		16,398	16,397	10,869
A-2410	113,700		-28,320		85,380	85,380	78,593
A-2420	410,000			15,239	425,239	425,239	35,704
A-2421	507,700			60,269	567,969	567,929	188,403
A-2422	325,200			36,728	361,928	361,923	276,557
B0-3000	1,300,000		-192,257		1,107,743	1,107,726	895,566
B0-3001	40,000		-7,078		32,922	28,629	16,032
B0-3002	42,000		-37,000		5,000	5,000	412
B0-3004	50,000			10,000	60,000	59,018	47,376
B0-3005	153,000		-83,640		69,360	60,074	22,010
B0-3010	397,500		-46,385		351,115	319,622	196,890
B0-3020	9,000				9,000	8,946	8,946
B0-3021	10,000				10,000	9,572	7,441
B0-31000	12,700			1,000	13,700	13,700	8,651
B0-31001	14,000			6,000	20,000	20,000	10,991
B0-31002	2,200		-1,500		700	700	112
B0-31003	3,300			1,100	4,400	2,900	1,256
B0-31004	12,500			1,000	13,500	13,500	9,373
B0-31005	14,000			5,000	19,000	17,800	9,858
B0-31006	19,700				19,700	19,700	14,437
B0-31007	9,750				9,750	3,050	1,324
B0-31008	18,500			1,500	20,000	20,000	13,102
B0-31009	12,500				12,500	12,500	10,795
B0-31010	8,750			3,315	12,065	12,065	7,752
B0-31011	8,100			1,000	9,100	9,100	6,895
B0-31012	12,800				12,800	12,800	10,094

B0-31013	7,500			3,000	10,500	10,500	4,164
B0-31014	13,500			2,000	15,500	15,500	14,173
B0-31015	9,600				9,600	4,600	2,576
B0-31016	12,800			1,000	13,800	13,800	10,722
B0-31017	12,000		-1,600		10,400	10,400	9,060
B0-31018	11,500				11,500	11,500	8,491
B0-31019	9,900				9,900	9,900	7,072
B0-31020	13,000				13,000	13,000	9,039
B0-31021	12,250		-4,000		8,250	8,250	4,666
B0-31022	12,400				12,400	12,400	7,489
B0-31023	8,000				8,000	8,000	5,686
B0-31024	10,450				10,450	9,450	5,641
B0-31025	9,000				9,000	8,000	5,627
B0-31026	9,300		-2,000		7,300	6,300	4,148
B0-3110	10,000			40,000	50,000	42,000	30,078
B0-3120	251,000		-40,000		211,000	171,000	130,856
B0-3121	1,024,716		-40,000		984,716	945,638	945,638
B0-3130	105,000		-1,938		103,062	93,904	67,503
B0-3200	210,000			80,000	290,000	289,850	66,037
B0-3201	50,000		-50,000		0		
B0-3202	70,000		-30,000		40,000	39,697	19,492
B0-3203	300,000		-50,000		250,000	238,000	222,296
B0-3300	10,000				10,000	9,672	5,645
B0-3301	100,000			40,000	140,000	134,422	68,317
B0-3310	764,000			1,370,697	2,134,697	2,131,807	779,914
B0-3315	33,828			0	33,828	7,579	
B0-3320	48,600				48,600	48,521	47,920
B0-3321	241,900		-61,098		180,802	180,494	165,290
B0-3322	1,800		-1,100		700	700	240
B0-3323	337,100			42,060	379,160	379,133	123,089
B0-3324	86,900				86,900	86,900	75,427
B0-3325	216,800			34,244	251,044	251,044	194,313
B0-3400	4,000				4,000		
B0-3401	160,000		-36,813		123,187	123,187	95,036
B0-3500	228,000			96,793	324,793	319,746	81,119
B0-3510	193,000		-83,674		109,326	108,938	29,392
B0-3520	50,000		-13,120		36,880	36,880	34,094
B0-3530	14,000				14,000	13,750	1,389
B0-3600	47,000		-13,500		33,500	32,440	27,577
B0-3610	4,500		-3,950		550	528	528
B0-3620				13,450	13,450	13,129	
TOTAL	30,163,220	0	-3,190,260	3,190,260	30,163,220	29,510,493	23,394,421

BUDGET IMPLEMENTATION

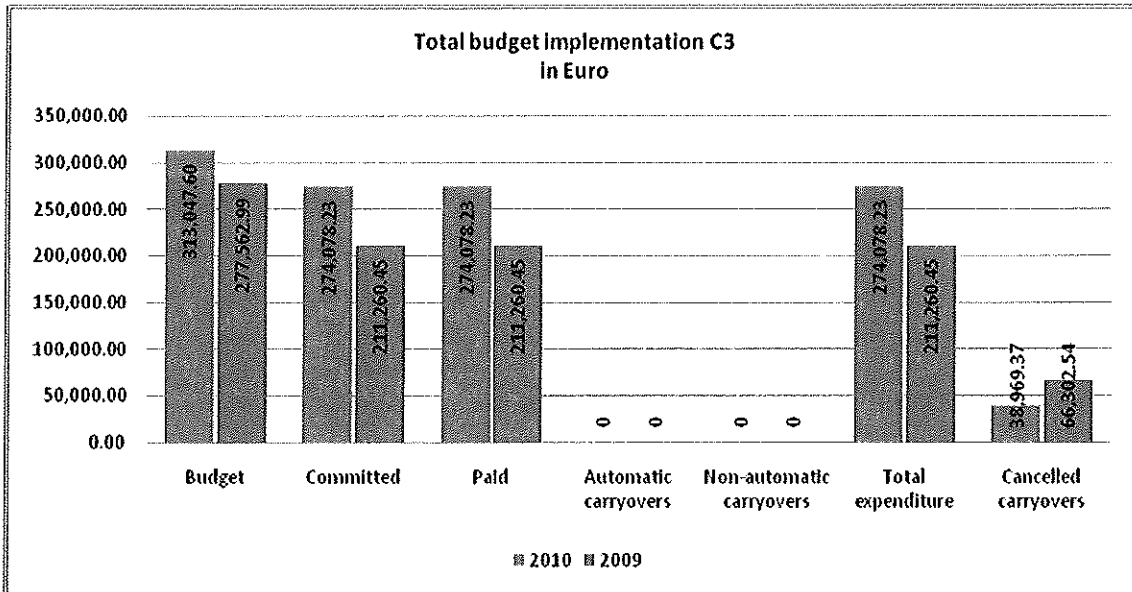
BUDGET IMPLEMENTATION C1 1.1.2010-31.12.2010

	2010	2009
TITLE 1		
Budget	14,929,746.63	12,959,700.00
Committed	14,509,796.32	12,232,515.07
Paid	13,446,602.65	11,659,992.38
Automatic carryovers	1,063,193.67	572,522.69
Non-automatic carryovers	0.00	60,000.66
Total expenditure	14,509,796.32	12,292,515.73
Appropriations not utilized	419,950.31	667,184.27
Executed	97.19%	94.85%
TITLE 2		
Budget	7,417,322.59	7,314,146.00
Committed	7,403,735.54	6,996,362.00
Paid	5,338,764.09	4,925,222.86
Automatic carryovers	2,064,971.45	2,071,139.14
Non-automatic carryovers	0.00	253,046.94
Total expenditure	7,403,735.54	7,249,408.94
Appropriations not utilized	13,587.05	64,737.06
Executed	99.82%	99.11%
TITLE 3		
Budget	7,816,150.78	6,126,154.00
Committed	7,596,960.78	5,681,596.89
Paid	4,609,054.26	4,031,377.70
Automatic carryovers	2,987,906.52	1,650,219.19
Non-automatic carryovers	0.00	0.00
Total expenditure	7,596,960.78	5,681,596.89
Appropriations not utilized	219,190.00	444,557.11
Executed	97.20%	92.74%
TOTAL		
Budget	30,163,220.00	26,400,000.00
Committed	29,510,492.64	24,910,473.96
Paid	23,394,421.00	20,616,592.94
Automatic carryovers	6,116,071.64	4,293,881.02
Non-automatic carryovers	0.00	313,047.60
Total expenditure	29,510,492.64	25,223,521.56
Appropriations not utilized	652,727.36	1,176,478.44
Executed	97.84%	95.54%



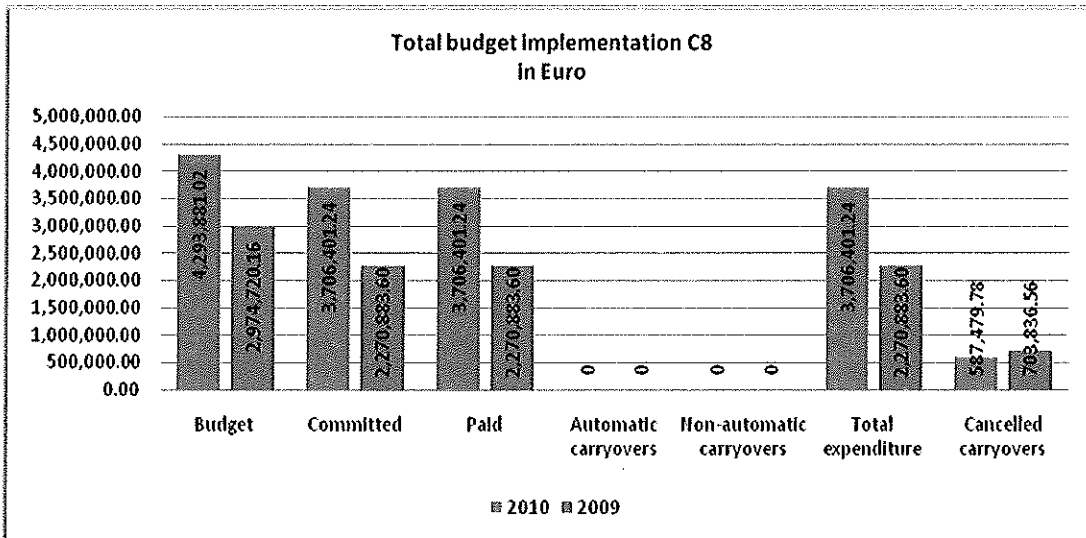
BUDGET IMPLEMENTATION C3 - 1.1.2010 - 31.12.2010

	2010	2009
TITLE 1		
Budget	60,000.66	249,026.73
Committed	40,447.12	208,808.36
Paid	40,447.12	208,808.36
Automatic carryovers	0.00	0.00
Non-automatic carryovers	0.00	0.00
Total expenditure	40,447.12	208,808.36
Cancelled carryovers	19,553.54	40,218.37
Executed	67.41%	83.85%
 TITLE 2		
Budget	253,046.94	0.00
Committed	233,631.11	0.00
Paid	233,631.11	0.00
Automatic carryovers	0.00	0.00
Non-automatic carryovers	0.00	0.00
Total expenditure	233,631.11	0.00
Cancelled carryovers	19,415.83	0.00
Executed	92.33%	0.00%
 TITLE 3		
Budget	0.00	28,536.26
Committed	0.00	2,452.09
Paid	0.00	2,452.09
Automatic carryovers	0.00	0.00
Non-automatic carryovers	0.00	0.00
Total expenditure	0.00	2,452.09
Cancelled carryovers	0.00	26,084.17
Executed	0.00%	8.59%
 TOTAL		
Budget	313,047.60	277,562.99
Committed	274,078.23	211,260.45
Paid	274,078.23	211,260.45
Automatic carryovers	0.00	0.00
Non-automatic carryovers	0.00	0.00
Total expenditure	274,078.23	211,260.45
Cancelled carryovers	38,969.37	66,302.54
Executed	87.55%	76.11%



BUDGET IMPLEMENTATION C8 - 1.1.2010-31.12.2010

	2010	2009
TITLE 1		
Budget	572,522.69	521,967.74
Committed	436,623.03	354,606.24
Paid	436,623.03	354,606.24
Automatic carryovers	0.00	0.00
Non-automatic carryovers	0.00	0.00
Total expenditure	436,623.03	354,606.24
Cancelled carryovers	135,899.66	167,361.50
Executed	76.26%	67.94%
TITLE 2		
Budget	2,071,139.14	1,032,829.45
Committed	1,998,636.40	843,811.76
Paid	1,998,636.40	843,811.76
Automatic carryovers	0.00	0.00
Non-automatic carryovers	0.00	0.00
Total expenditure	1,998,636.40	843,811.76
Cancelled carryovers	72,502.74	189,017.69
Executed	96.50%	81.70%
TITLE 3		
Budget	1,650,219.19	1,419,922.97
Committed	1,271,141.81	1,072,465.60
Paid	1,271,141.81	1,072,465.60
Automatic carryovers	0.00	0.00
Non-automatic carryovers	0.00	0.00
Total expenditure	1,271,141.81	1,072,465.60
Cancelled carryovers	379,077.38	347,457.37
Executed	77.03%	75.53%
TOTAL		
Budget	4,293,881.02	2,974,720.16
Committed	3,706,401.24	2,270,883.60
Paid	3,706,401.24	2,270,883.60
Automatic carryovers	0.00	0.00
Non-automatic carryovers	0.00	0.00
Total expenditure	3,706,401.24	2,270,883.60
Cancelled carryovers	587,479.78	703,836.56
Executed	86.32%	76.34%



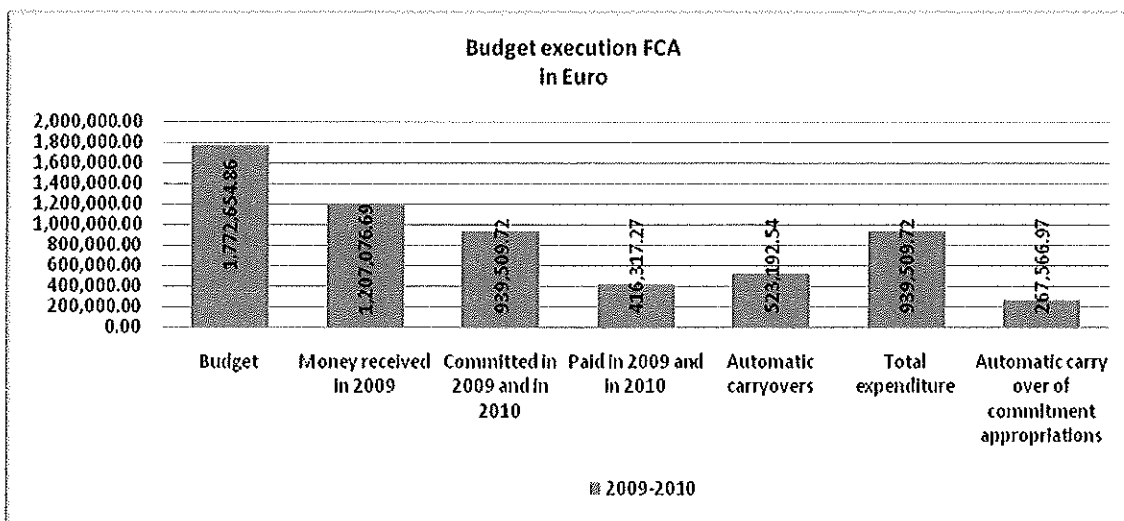
BUDGET IMPLEMENTATION FCA 1.1.2010-31.12.2010

2010

2009

TITLE 4

Budget	1,772,654.86	1,772,654.86
Money received in 2009	1,207,076.69	1,207,076.69
Committed	939,509.72	667,421.52
Paid in 2009	139,896.92	139,896.92
Paid in 2010	276,420.35	
Automatic carryovers	523,192.45	527,524.60
Total expenditure	939,509.72	667,421.52
Automatic carryover of commitment appropriations	267,566.97	539,655.17
Executed	100.00%	100.00%

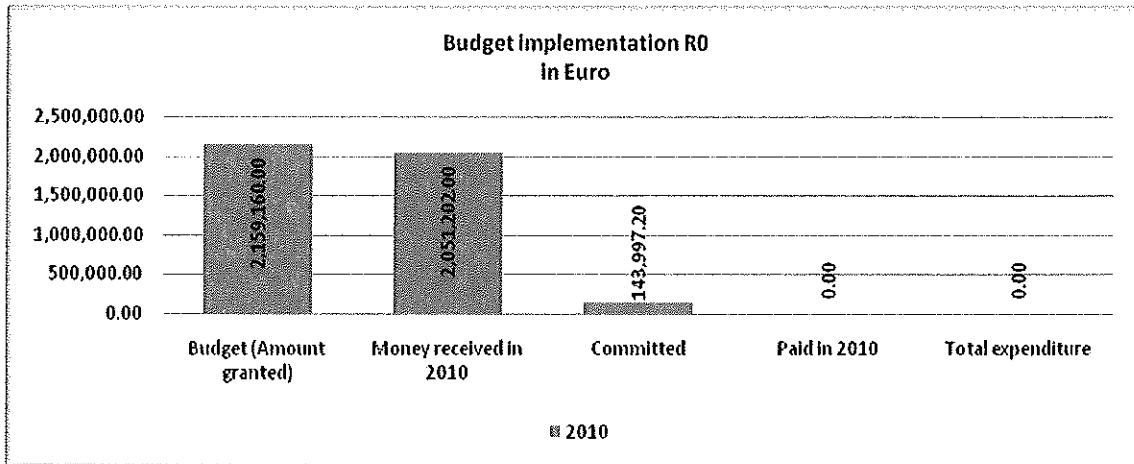


BUDGET IMPLEMENTATION R0 1.1.2010-31.12.2010

ASSIGNED REVENUE - Participation in Criminal Justice Programme

TITLE 4

Budget (Amount granted)	2,159,160.00
Money received in 2010	2,051,202.00
Committed	143,997.20
Paid in 2010	0
Automatic carryovers	143,997.20
Total expenditure	0
Automatic carryover of commitment appropriations	1,907,204.80
Executed	0.00%



BUDGET IMPLEMENTATION C4 - 1.1.2010-31.12.2010

	2010	2009
TITLE 1		
Budget	2,690.21	0.00
Committed	2,690.21	0.00
Paid	0.00	0.00
Automatic carryovers	2,690.21	0.00
Non-automatic carryovers	0.00	0.00
Total expenditure	2,690.21	0.00
Cancelled carryovers	0.00	0.00
Executed	100.00%	0.00
TITLE 2		
Budget	6,250.00	0.00
		0.00
Committed	6,250.00	
Paid	6,250.00	0.00
Automatic carryovers	0.00	0.00
Non-automatic carryovers	0.00	0.00
		0.00
Total expenditure	6,250.00	
Cancelled carryovers	0.00	0.00
Executed	100.00%	0.00
TITLE 3		
Budget	118.08	0.00
Committed	118.08	0.00
Paid	118.08	0.00
Automatic carryovers	0.00	0.00
Non-automatic carryovers	0.00	0.00
Total expenditure	118.08	0.00
Cancelled carryovers	0.00	0.00
Executed	100.00%	0.00
TOTAL		
Budget	9,058.29	0.00
Committed	9,058.29	0.00
Paid	6,368.08	0.00
Automatic carryovers	2,690.21	0.00
Non-automatic carryovers	0.00	0.00
Total expenditure	9,058.29	0.00
Cancelled carryovers	0.00	0.00
Executed	100.00%	0.00

RECONCILIATION BUDGETARY OUTTURN

	2010 Detail	2010 Total	2009 Detail	2009 Total
Budgetary revenue outturn		1,297,175.37		1,958,719.74
<u>Impact of budgetary result (repay to the Commission)</u>		(1,297,175.37)		(1,958,719.74)
<u>Impact of purchase of fixed assets and depreciation</u>				
Purchase of fixed assets less unpaid assets	1,217,394.14		1,194,000.71	
Depreciation and write off fixed assets	(2,095,419.77)		(1,613,664.86)	
		(878,025.63)		(419,664.15)
<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	6,118,761.85		4,606,928.62	
Accrued expenses and allocated expenses	(2,042,974.51)		(2,188,643.02)	
		4,075,787.34		2,418,285.60
<u>Reversal of previous year accrued expenses</u>				
Carryovers	(4,606,928.62)		(3,252,283.15)	
Accrued expenses	2,188,643.02		2,419,376.01	
		(2,418,285.60)		(832,907.14)
<u>(Increase)/decrease of provisions</u>	(171,681.29)	(171,681.29)	(110,718.71)	(110,718.71)
<u>Other impacts</u>				
Prepaid expenses	26,541.88		26,643.07	
Reversal of prepayments previous year	(26,643.07)		(313,192.04)	
Creditors	(17,671.87)		(13,230.31)	
Payments on open creditor items from last year	13,230.31		192,066.21	
Other corrections	5,105.21		26,455.79	
Outstanding recovery orders	-8,969.18		8,969.18	
Transactions on grants	0.00		164,135.67	
		-8,406.72		91,847.57
Total adjustments		(697,787.27)		(811,876.57)
Economic result		599,388.10		1,146,843.17

BUDGETARY MANAGEMENT

1.1.2010 – 31.12.2010

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 2010, Eurojust received a budget of 30,163,220 € from the general budget of the European Union. The budget was composed of non-differentiated appropriations. In addition, Eurojust has applied for and been successful in receiving a new grant from the European Commission of 2,159,160 € in October 2010 for the second Joint Investigation Teams project which was composed of differentiated appropriations. The total budget for the project amounts 2,272,800.00 €, the EC co-financing is 95% and the Eurojust's own contribution is 5%. In October 2010 Eurojust received a pre-financing of 95% of the EC co-financing which amounts 2,051,202.00 €.

Management Systems

Eurojust used the ABAC financial system for the whole year of 2010. 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
- C4: Appropriations Internal Assigned Revenue
- 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 2010, the Eurojust budget has been funded from several sources of revenue. Eurojust received from the general budget of the European Union 30,163,220 € as a subsidy for its normal operations. In addition, Eurojust received a pre-financing of 2,051,202 € for the Joint Investigation Team Project new grant from the European Commission. Other revenue received has been from bank interest gained on the subsidy on the Eurojust bank accounts balance of 73,553 € and other miscellaneous revenue of 27,102 €. The bank interest gained 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

2009		2010	
Commitments	Payments	Commitments	Payments
94%	90%	97%	90%

The budget for Title 1 increased by 15.2 % since 2009 reflecting the increased staffing costs and related expenses. At the end of 2010, from an establishment plan of 185 posts, 163 were filled. Eurojust continues to face difficulties in attracting and retaining staff to work in The Hague. During 2010, the Organisational Structure Review project was continuing. A new organisational structure was developed and approved by the College. Implementation of the project will start in 2011-2012. One of the objectives of the Organisational Structure Review project is a more realistic grading for staff at some levels, which may help to attract and retain staff in future.

Title 2

2009		2010	
Commitments	Payments	Commitments	Payments
96%	67%	100%	72%

Almost 100% of funds were committed under title 2 in 2010. Total funds committed in 2010 are 6% higher than in 2009. Payment execution also increased by 8% in absolute figures and by 5% if compared to amount committed.

Title 3

2009		2010	
Commitments	Payments	Commitments	Payments
93%	66%	97%	59%

In 2010 the amount of budget for Title 3 increased by 28% in comparison to 2009. 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 2010 – reflected as well in the meetings budget. More funds were spent on further development of Case Management System (CMS). To meet the needs of the CMS users, projects to implement new functionality in the system have continued. The latest release of the software from the CMS2.1 project is the first release with the new CMS supplier Unisys NL. This releases introduces the concept of case work monitoring to help National Desks to manage their cases, improved link detection and free text search options. In addition to help meet the increasing demand for data entry in the system, resulting from the increasing level of data received by Eurojust, a data import function has been added to enable bulk import of personal data.

The automatic carry-over of payment appropriations increases from € 4,606,929 in 2009 to € 6,118,762 in 2010, by € 1,511,833 due to:

- 1) The continuing OSR-project - € 391,686
- 2) The new computer infrastructure costs - € 854,427
- 3) The Data Process Costs - € 1,351,893

Therefore the **real comparatives** would be by minimising the amount of automatic carry-overs by the "one-time costs" of € 2,598,006 for 2010:

Real carry-overs for 2010: € 3,520,756

Carry-overs for 2009: € 4,606,929

The automatic carry-over from Title 1 reflects services of interims (€ 218,614) in December 2010, for which Eurojust will only be invoiced in January 2011, and consultancy costs for the ongoing project of the OSR in 2011. Title 2 contains a carry-over of computer infrastructure costs related to implementation of the Case Management System as well as € 758,604 for the rental of buildings and associated costs. In Title 3 costs for the operational data processing project were transferred to 2011 which are intended to cover the implementation of technical changes to the CMS 3.2. Due to the change of supplier in March 2010 in accordance with the framework contract 2009/EJ/UN/55 the handover and development project costs are higher than expected when the 2010 and 2011 budgets were drafted on basis of the former contractor.

The level of the appropriations not-utilized from C1 (€ 652,727) is lower in 2010 in comparison to 2009 (€ 1,176,478).

C3 – Appropriations non-automatically carried over

Title 1 and Title 2

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 313,048 € from the year 2009 to 2010. The purpose of this carryover was training of staff, purchase of

audio-visual equipment for both buildings, and purchase of two company cars. An amount of 274,078 € has been committed by 31 March 2010 out of which 274,078 € were paid. An amount of 38,969 € from this non-automatic carry over has been cancelled.

C4 – Appropriations internal assigned revenue

Title 1, Title 2 and Title 3

In accordance with Article 19 of the Eurojust's financial regulation, Eurojust used the following items of revenue to finance specific items of expenditure:

- Revenue from a training given to the EIT for EUR 2,690.21, Title 1
- Proceed from the sale of company car for EUR 6,250.00, Title 2
- Revenue arising from the repayment of amount wrongly paid for EUR 118.08, Title 3

C8 – Appropriations automatically carried over

The amount of carryover from 2009 to 2010 was 4.94m€, and Eurojust used 86% of this carry over by the end of 2010. In 2011, 20% of the amount committed in 2010 was carried over automatically to 2011. Compared to 2009, this means an increase from 16% to 20%. This is as result of increased costs for Main Equipment Room and Case Management System projects, which requested budget transfers near the end of the year. As a result many commitments were created in November/December 2010 that could not be paid before year end.

The level of the cancelled carry-overs decreased from € 770,139 in 2009 to € 626,449 in 2010.

R0 – Appropriations for the EU funded project – Joint Investigation Teams

Eurojust has applied for and has been successful in receiving a new grant for 2,272,800 € as a total budget with 95% EC co-financing which amounts 2,159,160.00 €, for the second Joint Investigation Teams project. The project started in October 2010 and is expected to last thirty six months. Eurojust received the pre-financing associated with the grant in October 2010 in the amount of 95% of the EC co-financing, i.e. 2,051,202 EUR. The remaining 5% will be transferred to Eurojust at the end of the project. So far 143,997 EUR were committed. No payments were made yet.

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. The total expenditure was 54,577.29 EUR out of the awarded 100,675.00 EUR with a consumption percentage of 54.21%. The balance between the pre-financing amount of 95,641.25 EUR and the actual expenses of 54,577.29 EUR is - 41,063.96 EUR; this

amount has been transferred on 04/06/2010 back to the Contracting Authority's bank account by Eurojust.

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 in 2009 to Eurojust and the project which started in April 2009 will run over 36 months, until 31 March 2012. In 2010 the payment execution is 147,624.40 €.

Finally, in 2009 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. In 2010 the payment execution is 87,652.99 €.

Full reports on the execution of C1, C3, C4, 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 5. Funds were used to cover additional costs in different projects, i.e. Main Equipment Room project, Case Management System and Allegro Application development.

BUDGETARY TABLES
01.01.2010 – 31.12.2010

Fund Source : C1

B.L.	Official Budget Item Desc. (Fr)	Appropriation (1)	Commitment (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)	Balance Commitment (1-2)	Balance Payment (2-3)
A-1100	Basic salaries (TBA)	6,900,000.00	6,896,787.42	99.95 %	6,896,787.42	99.95 %	3,212.58	0.00
A-1101	Family allowances	867,335.00	853,042.67	98.35 %	853,042.67	98.35 %	14,292.33	0.00
A-1102	Expatriation and foreign residence allowances (IDE)	983,863.24	983,863.24	100.00 %	983,863.24	100.00 %	0.00	0.00
A-1103	Secretary's allowance (ISE)	10,678.00	9,584.47	89.76 %	9,584.47	89.76 %	1,093.53	0.00
	Sum:	8,761,876.24	8,743,277.80	97.02 %	8,743,277.80	97.02 %	18,598.44	0.00
A-1110	Auxiliary/Contract agents	1,958,700.00	1,801,336.27	91.97 %	1,801,336.27	91.97 %	157,363.73	0.00
	Sum:	1,958,700.00	1,801,336.27	91.97 %	1,801,336.27	91.97 %	157,363.73	0.00
A-1120	Training and information for staff	518,000.00	515,022.83	99.43 %	248,804.46	48.03 %	2,977.17	266,218.37
	Sum:	518,000.00	515,022.83	99.43 %	248,804.46	48.03 %	2,977.17	266,218.37
A-1130	Insurance against sickness	250,000.00	244,796.89	97.92 %	244,796.89	97.92 %	5,203.11	0.00
A-1131	Insurance against accidents and occupational disease	60,000.00	50,716.78	84.53 %	50,716.78	84.53 %	9,283.22	0.00
A-1132	Unemployment insurance for temporary staff	91,902.00	82,036.40	89.27 %	82,036.40	89.27 %	9,865.60	0.00
	Sum:	401,902.00	377,550.07	90.57 %	377,550.07	90.57 %	24,351.93	0.00
A-1140	Birth and death grants	2,800.00	1,458.66	52.10 %	1,458.66	52.10 %	1,341.34	0.00
A-1141	Annual travel expenses from the place of work to o	232,742.00	227,862.34	97.90 %	227,862.34	97.90 %	4,879.66	0.00
A-1147	Stand-by duty	29,000.00	16,175.35	55.78 %	16,175.35	55.78 %	12,824.65	0.00
	Sum:	264,542.00	245,496.35	68.59 %	245,496.35	68.59 %	19,045.65	0.00
A-1150	Overtime	44,775.00	44,543.28	99.48 %	44,543.28	99.48 %	231.72	0.00
	Sum:	44,775.00	44,543.28	99.48 %	44,543.28	99.48 %	231.72	0.00
A-1172	Consultancy	489,200.00	488,070.62	99.77 %	96,384.87	19.70 %	1,129.38	391,685.75
A-1174	Supplementary clerical and interim services	942,390.41	858,392.03	91.09 %	639,777.68	67.89 %	83,998.38	218,614.35
A-1175	Administrative publications	21,000.00	2,107.52	10.04 %	907.52	4.32 %	18,892.48	1,200.00
A-1176	Administrative translations	9,000.00	5,387.43	59.86 %	4,844.03	53.82 %	3,612.57	543.40
A-1177	Administrative Assistance	108,400.00	108,400.00	100.00 %	97,938.00	90.35 %	0.00	10,462.00
	Sum:	1,569,990.41	1,462,357.60	72.15 %	839,852.10	47.22 %	107,632.81	622,505.50
A-1180	Expenditure related to Recruitment	123,500.00	122,748.71	99.39 %	72,269.60	58.52 %	751.29	50,479.11

A-1181	Travel expenses taking up duty	8,379.19	6,233.55	74.39 %	6,233.55	74.39 %	6,233.55	74.39 %	2,145.64	0.00
A-1182	Installation resettlement and transfer allowances	73,976.00	47,309.57	63.95 %	47,309.57	63.95 %	47,309.57	63.95 %	26,666.43	0.00
A-1183	Removal expenses	41,000.00	31,284.64	76.30 %	21,407.64	52.21 %	21,407.64	52.21 %	9,715.36	9,877.00
A-1184	Temporary daily subsistence allowances	92,918.57	89,757.57	96.60 %	89,757.57	96.60 %	89,757.57	96.60 %	3,161.00	0.00
	Sum:	339,773.76	297,334.04	82.13 %	297,334.04	82.13 %	236,977.93	69.14 %	42,439.72	60,356.11
A-1190	Coefficient correcteurs (Weightings)	744,704.00	732,620.28	98.38 %	732,620.28	98.38 %	732,620.28	98.38 %	12,083.72	0.00
	Sum:	744,704.00	732,620.28	98.38 %	732,620.28	98.38 %	732,620.28	98.38 %	12,083.72	0.00
A-1300	Mission expenses Eurojust Staff	90,530.22	75,439.83	83.33 %	49,862.54	55.08 %	49,862.54	55.08 %	15,090.39	25,577.29
	Sum:	90,530.22	75,439.83	83.33 %	49,862.54	55.08 %	49,862.54	55.08 %	15,090.39	25,577.29
A-1400	Running costs of kitchenettes and canteens	60,393.00	59,392.81	98.34 %	42,734.65	70.76 %	42,734.65	70.76 %	1,000.19	16,658.16
	Sum:	60,393.00	59,392.81	98.34 %	42,734.65	70.76 %	42,734.65	70.76 %	1,000.19	16,658.16
A-1410	Medical service	59,060.00	57,273.33	96.97 %	35,746.53	60.53 %	35,746.53	60.53 %	1,786.67	21,526.80
	Sum:	59,060.00	57,273.33	96.97 %	35,746.53	60.53 %	35,746.53	60.53 %	1,786.67	21,526.80
A-1610	Social contacts between members of staff	82,000.00	79,960.27	97.51 %	35,262.09	43.00 %	35,262.09	43.00 %	2,039.73	44,698.18
	Sum:	82,000.00	79,960.27	97.51 %	35,262.09	43.00 %	35,262.09	43.00 %	2,039.73	44,698.18
A-1620	Other welfare expenditure	16,000.00	7,676.18	47.98 %	7,158.11	44.74 %	7,158.11	44.74 %	8,323.82	518.07
	Sum:	16,000.00	7,676.18	47.98 %	7,158.11	44.74 %	7,158.11	44.74 %	8,323.82	518.07
A-1630	Staff Committee	13,000.00	7,265.38	55.89 %	3,097.57	23.83 %	3,097.57	23.83 %	5,734.62	4,167.81
	Sum:	13,000.00	7,265.38	55.89 %	3,097.57	23.83 %	3,097.57	23.83 %	5,734.62	4,167.81
A-1700	Entertainment and representation exp. for temporary	4,500.00	3,250.00	72.22 %	2,282.62	50.72 %	2,282.62	50.72 %	1,250.00	967.38
	Sum:	4,500.00	3,250.00	72.22 %	2,282.62	50.72 %	2,282.62	50.72 %	1,250.00	967.38
		14,929,746.63	14,509,796.32	97.19%	13,446,602.6	90.07%	13,446,602.6	90.07%	419,950.31	1,063,193.67
					5					
A-2000	Rent and ground rent	2,472,887.00	2,472,886.52	100.00 %	2,436,886.52	98.54 %	2,436,886.52	98.54 %	0.48	36,000.00
	Sum:	2,472,887.00	2,472,886.52	100.00 %	2,436,886.52	98.54 %	2,436,886.52	98.54 %	0.48	36,000.00
A-2010	Insurance	13,803.00	13,802.14	99.99 %	13,802.14	99.99 %	13,802.14	99.99 %	0.86	0.00
	Sum:	13,803.00	13,802.14	99.99 %	13,802.14	99.99 %	13,802.14	99.99 %	0.86	0.00

A-2020	Water gas electricity and heating	260,000.00	260,000.00	100.00 %	193,745.80	74.52 %	0.00	66,254.20
	Sum:	260,000.00	260,000.00	100.00 %	193,745.80	74.52 %	0.00	66,254.20
A-2030	Cleaning and maintenance	228,761.00	228,760.86	100.00 %	205,758.16	89.94 %	0.14	23,002.70
A-2031	Treatment of waste	20,000.00	20,000.00	100.00 %	20,000.00	100.00 %	0.00	0.00
	Sum:	248,761.00	248,760.86	100.00 %	225,758.16	94.97 %	0.14	23,002.70
A-2050	Security and surveillance of buildings	1,420,815.00	1,420,685.26	99.99 %	1,273,207.65	89.61 %	129.74	147,477.61
A-2051	Health and safety at work	20,016.00	19,777.99	98.81 %	18,824.30	94.05 %	238.01	953.69
	Sum:	1,440,831.00	1,440,463.25	99.40 %	1,292,031.95	91.83 %	367.75	148,431.30
A-2070	ICT security projects	87,167.00	87,167.00	100.00 %	14,527.00	16.67 %	0.00	72,640.00
	Sum:	87,167.00	87,167.00	100.00 %	14,527.00	16.67 %	0.00	72,640.00
A-2080	Project bureau accommodation	222,586.00	222,586.00	100.00 %	195,035.63	87.62 %	0.00	27,550.37
	Sum:	222,586.00	222,586.00	100.00 %	195,035.63	87.62 %	0.00	27,550.37
A-2090	Other expenditure on buildings	805,055.00	804,719.70	99.96 %	61,726.11	7.67 %	335.30	742,993.59
A-2091	Audio & Video equipment-maintenance	28,698.00	28,563.23	99.53 %	12,952.84	45.13 %	134.77	15,610.39
	Sum:	833,753.00	833,282.93	99.74 %	74,678.95	26.40 %	470.07	758,603.98
A-2100	Consumables	1,509.34	1,509.34	100.00 %	895.76	59.35 %	0.00	613.58
A-2101	Software	128,038.00	128,037.85	100.00 %	100,500.53	78.49 %	0.15	27,537.32
A-2102	Subscriptions	72,800.00	72,780.92	99.97 %	71,239.36	97.86 %	19.08	1,541.56
	Sum:	202,347.34	202,328.11	99.99 %	172,635.65	78.57 %	19.23	29,692.46
A-2210	Purchase of furniture	47,700.00	47,664.96	99.93 %	36,212.16	75.92 %	35.04	11,452.80
	Sum:	47,700.00	47,664.96	99.93 %	36,212.16	75.92 %	35.04	11,452.80
A-2230	Purchase hire maintenance and repair of vehicles	13,604.00	13,600.31	99.97 %	13,600.31	99.97 %	3.69	0.00
A-2231	Insurance and registration of vehicles	9,052.00	9,051.18	99.99 %	9,051.18	99.99 %	0.82	0.00
	Sum:	22,656.00	22,651.49	99.98 %	22,651.49	99.98 %	4.51	0.00
A-2250	Library Acquisitions Administration	12,500.00	12,228.54	97.83 %	6,433.12	51.46 %	271.46	5,795.42
A-2252	Subscriptions Hard Copy	22,500.00	17,262.14	76.72 %	4,608.87	20.48 %	5,237.86	12,653.27
	Sum:	35,000.00	29,490.68	87.27 %	11,041.99	35.97 %	5,509.32	18,448.69
A-2300	Stationery and office supplies	56,484.00	56,483.72	100.00 %	53,525.67	94.76 %	0.28	2,958.05

	Sum:	56,484.00	56,483.72	100.00 %	53,525.67	94.76 %	0.28	2,958.05
A-2320	Bank charges	4,300.00	4,300.00	100.00 %	3,811.16	88.63 %	0.00	488.84
	Sum:	4,300.00	4,300.00	100.00 %	3,811.16	88.63 %	0.00	488.84
A-2330	Legal expenses	12,133.27	5,000.00	41.21 %	2,294.00	18.91 %	7,133.27	2,706.00
	Sum:	12,133.27	5,000.00	41.21 %	2,294.00	18.91 %	7,133.27	2,706.00
A-2400	Postal charges	16,398.00	16,397.16	99.99 %	10,868.91	66.28 %	0.84	5,528.25
	Sum:	16,398.00	16,397.16	99.99 %	10,868.91	66.28 %	0.84	5,528.25
A-2410	Telecommunications subscriptions and charges	85,380.00	85,379.74	100.00 %	78,593.39	92.05 %	0.26	6,786.35
	Sum:	85,380.00	85,379.74	100.00 %	78,593.39	92.05 %	0.26	6,786.35
A-2420	Projects	425,239.00	425,239.00	100.00 %	35,704.33	8.40 %	0.00	389,534.67
A-2421	Hardware	567,968.80	567,928.53	99.99 %	188,402.62	33.17 %	40.27	379,525.91
A-2422	Maintenance	361,928.18	361,923.45	100.00 %	276,556.57	76.41 %	4.73	85,366.88
	Sum:	1,355,135.98	1,355,090.98	100.00 %	500,663.52	39.33 %	45.00	854,427.46
		7,417,322.59	7,403,735.54	99.82 %	5,338,764.09	71.98 %	13,587.05	2,064,971.45
B3-000	Co-ordination meetings	1,107,743.00	1,107,725.94	100.00 %	895,565.92	80.85 %	17.06	212,160.02
B3-001	College meetings	32,922.00	28,629.25	86.96 %	16,032.12	48.70 %	4,292.75	12,597.13
B3-002	Meetings with other institutions- Europol etc.	5,000.00	5,000.00	100.00 %	411.60	8.23 %	0.00	4,588.40
B3-004	Other meetings	60,000.00	59,018.45	98.36 %	47,375.90	78.96 %	981.55	11,642.55
B3-005	Training of National Members	69,360.00	60,073.69	86.61 %	22,010.14	31.73 %	9,286.31	38,063.55
	Sum:	1,275,025.00	1,260,447.33	94.39 %	981,395.68	49.69 %	14,577.67	279,051.65
B3-010	Seminars and Strategic Co-ordination meetings	351,115.00	319,622.38	91.03 %	196,889.94	56.20 %	31,492.62	122,732.44
	Sum:	351,115.00	319,622.38	91.03 %	196,889.94	56.20 %	31,492.62	122,732.44
B3-020	Protocol Office	9,000.00	8,946.00	99.40 %	8,946.00	99.40 %	54.00	0.00
B3-021	Representation expenses	10,000.00	9,572.00	95.72 %	7,440.82	74.41 %	428.00	2,131.18
	Sum:	19,000.00	18,518.00	97.56 %	16,386.82	86.90 %	482.00	2,131.18
B3-100	Mission domestic work AUS	13,700.00	13,700.00	100.00 %	8,650.60	63.14 %	0.00	5,049.40
B3-100	Mission domestic work BEL	4,400.00	2,900.00	65.91 %	1,255.50	28.53 %	1,500.00	1,644.50
B3-100	Mission domestic work ESP	19,700.00	19,700.00	100.00 %	14,436.69	73.28 %	0.00	5,263.31
B3-100	Mission domestic work FRA	19,000.00	17,800.00	93.68 %	9,857.67	51.88 %	1,200.00	7,942.33

B3-100	Mission domestic work GER	20,000.00	20,000.00	100.00 %	10,991.13	54.96 %	0.00	9,008.87
B3-100	Mission domestic work GRE	13,500.00	13,500.00	100.00 %	9,372.89	69.43 %	0.00	4,127.11
B3-100	Mission domestic work IRE	12,500.00	12,500.00	100.00 %	10,794.69	86.36 %	0.00	1,705.31
B3-100	Mission domestic work ITA	20,000.00	20,000.00	100.00 %	13,101.61	65.51 %	0.00	6,898.39
B3-100	Mission domestic work NL	700.00	700.00	100.00 %	111.50	15.93 %	0.00	588.50
B3-100	Mission domestic work PT	9,750.00	3,050.00	31.28 %	1,323.70	13.58 %	6,700.00	1,726.30
B3-101	Mission domestic work CYP	9,600.00	4,600.00	47.92 %	2,575.90	26.83 %	5,000.00	2,024.10
B3-101	Mission domestic work CZE	13,800.00	13,800.00	100.00 %	10,722.46	77.70 %	0.00	3,077.54
B3-101	Mission domestic work DK	12,800.00	12,800.00	100.00 %	10,093.54	78.86 %	0.00	2,706.46
B3-101	Mission domestic work EST	10,400.00	10,400.00	100.00 %	9,059.61	87.11 %	0.00	1,340.39
B3-101	Mission domestic work FIN	9,100.00	9,100.00	100.00 %	6,895.05	75.77 %	0.00	2,204.95
B3-101	Mission domestic work HUN	11,500.00	11,500.00	100.00 %	8,490.85	73.83 %	0.00	3,009.15
B3-101	Mission domestic work LAT	9,900.00	9,900.00	100.00 %	7,071.78	71.43 %	0.00	2,828.22
B3-101	Mission domestic work LUX	15,500.00	15,500.00	100.00 %	14,172.59	91.44 %	0.00	1,327.41
B3-101	Mission domestic work SWE	12,065.00	12,065.00	100.00 %	7,752.25	64.25 %	0.00	4,312.75
B3-101	Mission domestic work UK	10,500.00	10,500.00	100.00 %	4,163.60	39.65 %	0.00	6,336.40
B3-102	Mission domestic work BG	9,000.00	8,000.00	88.89 %	5,627.31	62.53 %	1,000.00	2,372.69
B3-102	Mission domestic work LIT	13,000.00	13,000.00	100.00 %	9,038.82	69.53 %	0.00	3,961.18
B3-102	Mission domestic work MAL	8,250.00	8,250.00	100.00 %	4,666.28	56.56 %	0.00	3,583.72
B3-102	Mission domestic work POL	12,400.00	12,400.00	100.00 %	7,488.58	60.39 %	0.00	4,911.42
B3-102	Mission domestic work RO	7,300.00	6,300.00	86.30 %	4,148.49	56.83 %	1,000.00	2,151.51
B3-102	Mission domestic work SI	10,450.00	9,450.00	90.43 %	5,640.65	53.98 %	1,000.00	3,809.35
B3-102	Mission domestic work SK	8,000.00	8,000.00	100.00 %	5,685.97	71.07 %	0.00	2,314.03
	Sum:	316,815.00	299,415.00	92.76 %	203,189.71	60.75 %	17,400.00	96,225.29

B3-110	Third Country missions	50,000.00	42,000.00	84.00 %	30,078.15	60.16 %	8,000.00	11,921.85
	Sum:	50,000.00	42,000.00	84.00 %	30,078.15	60.16 %	8,000.00	11,921.85

B3-120	Common Missions	211,000.00	171,000.00	81.04 %	130,856.05	62.02 %	40,000.00	40,143.95
B3-121	Secoded National Experts	984,716.00	945,637.72	96.03 %	945,637.72	96.03 %	39,078.28	0.00
	Sum:	1,195,716.00	1,116,637.72	88.54 %	1,076,493.77	79.02 %	79,078.28	40,143.95

B3-130	Other Missions	103,061.51	93,903.51	91.11 %	67,502.97	65.50 %	9,158.00	26,400.54
	Sum:	103,061.51	93,903.51	91.11 %	67,502.97	65.50 %	9,158.00	26,400.54

B3-200	Public Relations	290,000.00	289,850.32	99.95 %	66,037.01	22.77 %	149.68	223,813.31
B3-201	Website maintenance	0.00	0.00				0.00	0.00
B3-202	Publications information material	40,000.00	39,697.02	99.24 %	19,492.22	48.73 %	302.98	20,204.80

B3-203	Annual report production	250,000.00	238,000.00	95.20 %	222,296.23	88.92 %	12,000.00	15,703.77
	Sum:	580,000.00	567,547.34	98.13 %	307,825.46	53.47 %	12,452.66	259,721.88
B3-300	Library Acquisitions College	10,000.00	9,672.35	96.72 %	5,645.03	56.45 %	327.65	4,027.32
B3-301	Hardcopy and electronic subscriptions College	140,000.00	134,422.17	96.02 %	68,316.80	48.80 %	5,577.83	66,105.37
	Sum:	150,000.00	144,094.52	96.37 %	73,961.83	52.62 %	5,905.48	70,132.69
B3-310	Projects	2,134,696.86	2,131,806.52	99.86 %	779,913.76	36.54 %	2,890.34	1,351,892.76
B3-315	Eurojust contribution to JITs	33,828.00	7,578.80	22.40 %			26,249.20	7,578.80
	Sum:	2,168,524.86	2,139,385.32	61.13 %	779,913.76	36.54 %	29,139.54	1,359,471.56
B3-320	Subscriptions of ICT systems for National desks	48,600.00	48,520.60	99.84 %	47,920.26	98.60 %	79.40	600.34
B3-321	Telecommunications	180,802.00	180,493.93	99.83 %	165,290.32	91.42 %	308.07	15,203.61
B3-322	Consumables for National desks	700.00	700.00	100.00 %	240.42	34.35 %	0.00	459.58
B3-323	Hardware for National desks	379,160.03	379,133.17	99.99 %	123,088.81	32.46 %	26.86	256,044.36
B3-324	Software for National desks	86,900.00	86,899.81	100.00 %	75,427.30	86.80 %	0.19	11,472.51
B3-325	Maintenance Services for National desks	251,044.38	251,044.38	100.00 %	194,312.69	77.40 %	0.00	56,731.69
	Sum:	947,206.41	946,791.89	99.94 %	606,279.80	70.17 %	414.52	340,512.09
B3-400	Translation at CDT	4,000.00					4,000.00	
B3-401	Translation by other agency	123,187.00	123,187.00	100.00 %	95,036.45	77.15 %	0.00	28,150.55
	Sum:	127,187.00	123,187.00	100.00 %	95,036.45	77.15 %	4,000.00	28,150.55
B3-500	EJN Projects	324,793.27	319,745.63	98.45 %	81,118.68	24.98 %	5,047.64	238,626.95
	Sum:	324,793.27	319,745.63	98.45 %	81,118.68	24.98 %	5,047.64	238,626.95
B3-510	EJN Meetings	109,326.46	108,938.00	99.64 %	29,392.09	26.88 %	388.46	79,545.91
	Sum:	109,326.46	108,938.00	99.64 %	29,392.09	26.88 %	388.46	79,545.91
B3-520	EJN Representation expenses	36,880.27	36,880.27	100.00 %	34,094.29	92.45 %	0.00	2,785.98
	Sum:	36,880.27	36,880.27	100.00 %	34,094.29	92.45 %	0.00	2,785.98
B3-530	Other expenses related to EJN	14,000.00	13,750.08	98.21 %	1,389.38	9.92 %	249.92	12,360.70
	Sum:	14,000.00	13,750.08	98.21 %	1,389.38	9.92 %	249.92	12,360.70
B3-600	JSB Meetings	33,500.00	32,439.86	96.84 %	27,577.27	82.32 %	1,060.14	4,862.59
	Sum:	33,500.00	32,439.86	96.84 %	27,577.27	82.32 %	1,060.14	4,862.59

B3-610	JSB Representation Expenses	550.00	528.21	96.04 %	528.21	96.04 %	21.79	0.00
	Sum:	550.00	528.21	96.04 %	528.21	96.04 %	21.79	0.00
B3-620	Other expenses for JSB	13,450.00	13,128.72	97.61 %			321.28	13,128.72
	Sum:	13,450.00	13,128.72	97.61 %			321.28	13,128.72
		7,816,150.78	7,596,960.78	97.20%	4,609,054.26	58.97%	219,190.00	2,987,906.52
	Sum:	30,163,220.00	29,510,492.64	Sum: 97.84 %	23,394,421.0	Sum: 77.56 %	652,727.36	6,116,071.64
			Average:		Average:			

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	60,000.66	40,447.12	67.41 %	19,553.54	60,000.66	40,447.12	67.41 %	0.00
	Sum:	60,000.66	40,447.12	67.41 %	19,553.54	60,000.66	40,447.12	67.41 %	0.00

A-2091	Audio & Video equipment-maintenance	126,895.59	111,333.02	87.74 %	15,562.57	126,895.59	111,333.02	87.74 %	0.00
	Sum:	126,895.59	111,333.02	87.74 %	15,562.57	126,895.59	111,333.02	87.74 %	0.00

A-2230	Purchase hire maintenance and repair of vehicles	126,151.35	122,298.09	96.95 %	3,853.26	126,151.35	122,298.09	96.95 %	0.00
	Sum:	126,151.35	122,298.09	96.95 %	3,853.26	126,151.35	122,298.09	96.95 %	0.00

	Sum:	313,047.60	274,078.23	Sum: 87.55 %	38,969.37	313,047.60	274,078.23	Sum: 87.55 %	0.00
			Average:			Average:			

Fund Source : C8

B.L.	Official Budget Item Desc (Fr)	Appropriation (1)	Commitment (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)	Balance Commitment (1-2)	Balance Payment (2-3)
A-1120	Training and information for staff	93,252.52	74,308.98	79.69 %	74,308.98	79.69 %	18,943.54	0.00
	Sum:	93,252.52	74,308.98	79.69 %	74,308.98	79.69 %	18,943.54	0.00
A-1172	Consultancy	190,287.44	183,561.32	96.47 %	183,561.32	96.47 %	6,726.12	0.00
A-1174	Supplementary clerical and interim services	85,653.71	39,638.24	46.28 %	39,638.24	46.28 %	46,015.47	0.00
A-1175	Administrative publications	8,051.65	4,113.57	51.09 %	4,113.57	51.09 %	3,938.08	0.00
A-1177	Administrative Assistance	8,424.51	7,345.52	87.19 %	7,345.52	87.19 %	1,078.99	0.00
	Sum:	292,417.31	234,658.65	70.26 %	234,658.65	70.26 %	57,758.66	0.00
A-1180	Expenditure related to Recruitment	53,180.35	30,545.67	57.44 %	30,545.67	57.44 %	22,634.68	0.00
A-1181	Travel expenses taking up duty	1,961.61	0.00	0.00 %			1,961.61	0.00
A-1182	Installation resettlement and transfer allowances	41,122.20	39,336.42	95.66 %	39,336.42	95.66 %	1,785.78	0.00
A-1183	Removal expenses	5,604.00	2,018.83	36.02 %	2,018.83	36.02 %	3,585.17	0.00
	Sum:	101,868.16	71,900.92	47.28 %	71,900.92	63.04 %	29,967.24	0.00
A-1300	Mission expenses Eurojust Staff	20,958.67	5,963.28	28.45 %	5,963.28	28.45 %	14,995.39	0.00
	Sum:	20,958.67	5,963.28	28.45 %	5,963.28	28.45 %	14,995.39	0.00
A-1400	Running costs of kitchenettes and canteens	15,834.03	8,241.46	52.05 %	8,241.46	52.05 %	7,592.57	0.00
	Sum:	15,834.03	8,241.46	52.05 %	8,241.46	52.05 %	7,592.57	0.00
A-1410	Medical service	14,780.00	10,730.50	72.60 %	10,730.50	72.60 %	4,049.50	0.00
	Sum:	14,780.00	10,730.50	72.60 %	10,730.50	72.60 %	4,049.50	0.00
A-1610	Social contacts between members of staff	26,495.85	25,252.28	95.31 %	25,252.28	95.31 %	1,243.57	0.00
	Sum:	26,495.85	25,252.28	95.31 %	25,252.28	95.31 %	1,243.57	0.00
A-1630	Staff Committee	2,026.45	733.30	36.19 %	733.30	36.19 %	1,293.15	0.00
	Sum:	2,026.45	733.30	36.19 %	733.30	36.19 %	1,293.15	0.00

A-1700	Entertainment and representation exp. for temporar	4,889.70	4,833.66	98.85 %	4,833.66	98.85 %	56.04	0.00
	Sum:	4,889.70	4,833.66	98.85 %	4,833.66	98.85 %	56.04	0.00
		572,522.69	436,623.03	76.26%	436,623.03	76.26%	135,899.66	0.00
A-2000	Rent and ground rent	47,534.40	15,102.52	31.77 %	15,102.52	31.77 %	32,431.88	0.00
	Sum:	47,534.40	15,102.52	31.77 %	15,102.52	31.77 %	32,431.88	0.00
A-2010	Insurance	3,152.66	2,913.77	92.42 %	2,913.77	92.42 %	238.89	0.00
	Sum:	3,152.66	2,913.77	92.42 %	2,913.77	92.42 %	238.89	0.00
A-2020	Water gas electricity and heating	57,129.44	43,506.65	76.15 %	43,506.65	76.15 %	13,622.79	0.00
	Sum:	57,129.44	43,506.65	76.15 %	43,506.65	76.15 %	13,622.79	0.00
A-2030	Cleaning and maintenance	5,530.36	4,501.78	81.40 %	4,501.78	81.40 %	1,028.58	0.00
A-2031	Treatment of waste	3,626.22	3,626.22	100.00 %	3,626.22	100.00 %	0.00	0.00
	Sum:	9,156.58	8,128.00	90.70 %	8,128.00	90.70 %	1,028.58	0.00
A-2050	Security and surveillance of buildings	123,842.33	117,604.80	94.96 %	117,604.80	94.96 %	6,237.53	0.00
A-2051	Health and safety at work	26,120.74	25,920.74	99.23 %	25,920.74	99.23 %	200.00	0.00
	Sum:	149,963.07	143,525.54	97.10 %	143,525.54	97.10 %	6,437.53	0.00
A-2080	Project bureau accommodation	23,000.00	23,000.00	100.00 %	23,000.00	100.00 %	0.00	0.00
	Sum:	23,000.00	23,000.00	100.00 %	23,000.00	100.00 %	0.00	0.00
A-2090	Other expenditure on buildings	1,198,884.98	1,196,663.57	99.99 %	1,196,663.57	99.81 %	2,221.41	0.00
A-2091	Audio & Video equipment-maintenance	315.00	0.00	0.00 %			315.00	0.00
	Sum:	1,199,199.98	1,196,663.57	49.99 %	1,196,663.57	99.81 %	2,536.41	0.00
A-2100	Consumables	1,935.50	1,885.50	97.42 %	1,885.50	97.42 %	50.00	0.00
A-2101	Software	284,001.28	284,001.21	100.00 %	284,001.21	100.00 %	0.07	0.00
A-2102	Subscriptions	3,478.06	0.00	0.00 %			3,478.06	0.00
	Sum:	289,414.84	285,886.71	65.81 %	285,886.71	98.71 %	3,528.13	0.00
A-2210	Purchase of furniture	59,448.29	57,205.79	96.23 %	57,205.79	96.23 %	2,242.50	0.00
	Sum:	59,448.29	57,205.79	96.23 %	57,205.79	96.23 %	2,242.50	0.00

A-2230	Purchase hire maintenance and repair of vehicles	10,587.63	9,171.76	86.63 %	9,171.76	86.63 %	1,415.87	0.00
	Sum:	10,587.63	9,171.76	86.63 %	9,171.76	86.63 %	1,415.87	0.00
A-2250	Library Acquisitions Administration	1,468.85	1,468.69	99.99 %	1,468.69	99.99 %	0.16	0.00
A-2252	Subscriptions Hard Copy	7,311.23	6,697.45	91.60 %	6,697.45	91.60 %	613.78	0.00
	Sum:	8,780.08	8,166.14	95.80 %	8,166.14	95.80 %	613.94	0.00
A-2300	Stationery and office supplies	6,958.86	6,380.40	91.69 %	6,380.40	91.69 %	578.46	0.00
	Sum:	6,958.86	6,380.40	91.69 %	6,380.40	91.69 %	578.46	0.00
A-2320	Bank charges	1,372.34	1,288.40	93.88 %	1,288.40	93.88 %	83.94	0.00
	Sum:	1,372.34	1,288.40	93.88 %	1,288.40	93.88 %	83.94	0.00
A-2330	Legal expenses	2,500.00	2,200.00	88.00 %	2,200.00	88.00 %	300.00	0.00
	Sum:	2,500.00	2,200.00	88.00 %	2,200.00	88.00 %	300.00	0.00
A-2400	Postal charges	8,950.90	4,917.82	54.94 %	4,917.82	54.94 %	4,033.08	0.00
	Sum:	8,950.90	4,917.82	54.94 %	4,917.82	54.94 %	4,033.08	0.00
A-2410	Telecommunications subscriptions and charges	5,815.86	5,815.86	100.00 %	5,815.86	100.00 %	0.00	0.00
	Sum:	5,815.86	5,815.86	100.00 %	5,815.86	100.00 %	0.00	0.00
A-2421	Hardware	168,176.75	167,258.75	99.45 %	167,258.75	99.45 %	918.00	0.00
A-2422	Maintenance	19,997.46	17,504.72	87.53 %	17,504.72	87.53 %	2,492.74	0.00
	Sum:	188,174.21	184,763.47	93.49 %	184,763.47	93.49 %	3,410.74	0.00
		2,071,139.14	1,998,636.40	96.50 %	1,998,636.40	96.50 %	72,502.74	0.00
B3-000	Co-ordination meetings	258,978.35	129,810.46	50.12 %	129,810.46	50.12 %	129,167.89	0.00
B3-001	College meetings	3,907.11	3,040.89	77.83 %	3,040.89	77.83 %	866.22	0.00
B3-002	Meetings with other institutions- Europol etc.	12,015.86	4,241.78	35.30 %	4,241.78	35.30 %	7,774.08	0.00
B3-004	Other meetings	13,000.63	8,422.35	64.78 %	8,422.35	64.78 %	4,578.28	0.00
B3-005	Training of National Members	11,874.00	11,874.00	100.00 %	11,874.00	100.00 %	0.00	0.00
	Sum:	299,775.95	157,389.48	65.61 %	157,389.48	65.61 %	142,386.47	0.00
B3-010	Seminars and Strategic Co-ordination meetings	41,616.31	450.00	1.08 %	450.00	1.08 %	41,166.31	0.00

	Sum:	41,616.31	450.00	1.08 %	450.00	1.08 %	41,166.31	0.00
B3-020	Protocol Office	5,239.93	5,180.05	98.86 %	5,180.05	98.86 %	59.88	0.00
B3-021	Representation expenses	682.85	659.44	96.57 %	659.44	96.57 %	23.41	0.00
	Sum:	5,922.78	5,839.49	97.71 %	5,839.49	97.71 %	83.29	0.00
B3-100	Mission domestic work AUS	1,575.24	0.00	0.00 %			1,575.24	0.00
B3-100	Mission domestic work BEL	262.50	0.00	0.00 %			262.50	0.00
B3-100	Mission domestic work ESP	3,047.79	666.08	21.85 %	666.08	21.85 %	2,381.71	0.00
B3-100	Mission domestic work FRA	3,846.70	987.07	25.66 %	987.07	25.66 %	2,859.63	0.00
B3-100	Mission domestic work GER	3,333.67	1,229.40	36.88 %	1,229.40	36.88 %	2,104.27	0.00
B3-100	Mission domestic work GRE	1,279.21	0.00	0.00 %	0.00	0.00 %	1,279.21	0.00
B3-100	Mission domestic work IRE	577.08	326.06	56.50 %	326.06	56.50 %	251.02	0.00
B3-100	Mission domestic work ITA	3,058.68	493.90	16.15 %	493.90	16.15 %	2,564.78	0.00
B3-100	Mission domestic work NL	1,642.67	39.40	2.40 %	39.40	2.40 %	1,603.27	0.00
B3-100	Mission domestic work PT	3,745.03	1,503.62	40.15 %	1,503.62	40.15 %	2,241.41	0.00
B3-101	Mission domestic work CYP	3,000.00	0.00	0.00 %			3,000.00	0.00
B3-101	Mission domestic work CZE	2,913.41	899.75	30.88 %	899.75	30.88 %	2,013.66	0.00
B3-101	Mission domestic work DK	5,038.69	1,527.59	30.32 %	1,527.59	30.32 %	3,511.10	0.00
B3-101	Mission domestic work EST	4,204.78	1,014.04	24.12 %	1,014.04	24.12 %	3,190.74	0.00
B3-101	Mission domestic work FIN	2,401.42	354.09	14.75 %	354.09	14.75 %	2,047.33	0.00
B3-101	Mission domestic work HUN	1,097.32	895.51	81.61 %	895.51	81.61 %	201.81	0.00
B3-101	Mission domestic work LAT	2,000.53	0.00	0.00 %			2,000.53	0.00
B3-101	Mission domestic work LUX	2,026.05	739.81	36.51 %	739.81	36.51 %	1,286.24	0.00
B3-101	Mission domestic work SWE	5,353.98	2,094.81	39.13 %	2,094.81	39.13 %	3,259.17	0.00
B3-101	Mission domestic work UK	4,537.52	1,991.63	43.89 %	1,991.63	43.89 %	2,545.89	0.00
B3-102	Mission domestic work BG	1,498.01	643.06	42.93 %	643.06	42.93 %	854.95	0.00
B3-102	Mission domestic work LIT	1,247.12	1,247.12	100.00 %	1,247.12	100.00 %	0.00	0.00
B3-102	Mission domestic work MAL	2,995.48	1,238.74	41.35 %	1,238.74	41.35 %	1,756.74	0.00
B3-102	Mission domestic work POL	1,740.83	494.53	28.41 %	494.53	28.41 %	1,246.30	0.00
B3-102	Mission domestic work RO	2,176.56	0.00	0.00 %			2,176.56	0.00
B3-102	Mission domestic work SI	2,193.91	1,476.36	67.29 %	1,476.36	67.29 %	717.55	0.00
B3-102	Mission domestic work SK	3,962.49	1,347.36	34.00 %	1,347.36	34.00 %	2,615.13	0.00
	Sum:	70,756.67	21,209.93	30.18 %	21,209.93	30.18 %	49,546.74	0.00
B3-120	Common Missions	35,649.32	12,990.60	36.44 %	12,990.60	36.44 %	22,658.72	0.00
	Sum:	35,649.32	12,990.60	36.44 %	12,990.60	36.44 %	22,658.72	0.00

B3-130	Other Missions	23,208.99	2,737.04	11.79 %	2,737.04	11.79 %	20,471.95	0.00
	Sum:	23,208.99	2,737.04	11.79 %	2,737.04	11.79 %	20,471.95	0.00
B3-200	Public Relations	72,119.45	65,762.00	91.18 %	65,762.00	91.18 %	6,357.45	0.00
B3-202	Publications information material	9,234.65	3,155.95	34.18 %	3,155.95	34.18 %	6,078.70	0.00
B3-203	Annual report production	56,022.85	50,000.00	89.25 %	50,000.00	89.25 %	6,022.85	0.00
	Sum:	137,376.95	118,917.95	71.54 %	118,917.95	71.54 %	18,459.00	0.00
B3-300	Library Acquisitions College	1,751.70	1,737.34	99.18 %	1,737.34	99.18 %	14.36	0.00
B3-301	Hardcopy and electronic subscriptions College	17,458.63	15,751.80	90.22 %	15,751.80	90.22 %	1,706.83	0.00
	Sum:	19,210.33	17,489.14	94.70 %	17,489.14	94.70 %	1,721.19	0.00
B3-310	Projects	406,795.12	393,451.32	96.72 %	393,451.32	96.72 %	13,343.80	0.00
	Sum:	406,795.12	393,451.32	96.72 %	393,451.32	96.72 %	13,343.80	0.00
B3-320	Subscriptions of ICT systems for National desks	2,322.04	0.00	0.00 %			2,322.04	0.00
B3-321	Telecommunications	106,687.33	106,687.33	100.00 %	106,687.33	100.00 %	0.00	0.00
B3-322	Consumables for National desks	1,885.50	1,885.50	100.00 %	1,885.50	100.00 %	0.00	0.00
B3-324	Software for National desks	174,935.67	174,935.67	100.00 %	174,935.67	100.00 %	0.00	0.00
B3-325	Maintenance Services for National desks	26,111.47	26,026.33	99.67 %	26,026.33	99.67 %	85.14	0.00
	Sum:	311,942.01	309,534.83	79.93 %	309,534.83	79.92 %	2,407.18	0.00
B3-401	Translation by other agency	16,642.81	9,328.40	56.05 %	9,328.40	56.05 %	7,314.41	0.00
	Sum:	16,642.81	9,328.40	56.05 %	9,328.40	56.05 %	7,314.41	0.00
B3-500	EJN Projects	154,416.02	127,763.38	82.74 %	127,763.38	82.74 %	26,652.64	0.00
	Sum:	154,416.02	127,763.38	82.74 %	127,763.38	82.74 %	26,652.64	0.00
B3-510	EJN Meetings	108,747.99	85,034.45	78.19 %	85,034.45	78.19 %	23,713.54	0.00
	Sum:	108,747.99	85,034.45	78.19 %	85,034.45	78.19 %	23,713.54	0.00
B3-530	Other expenses related to EJN	9,092.00	3,735.91	41.09 %	3,735.91	41.09 %	5,356.09	0.00
	Sum:	9,092.00	3,735.91	41.09 %	3,735.91	41.09 %	5,356.09	0.00
B3-600	JSB Meetings	9,065.94	5,269.89	58.13 %	5,269.89	58.13 %	3,796.05	0.00
	Sum:	9,065.94	5,269.89	58.13 %	5,269.89	58.13 %	3,796.05	0.00

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	Sum:	9,065.94	5,269.89	58.13 %	5,269.89	58.13 %	3,796.05	0.00
		1,650,219.19	1,271,141.81	77.03%	1,271,141.81	77.03%	379,077.38	0.00

	Sum:	4,293,881.02	3,706,401.24	Sum:	3,706,401.24	Sum:	587,479.78	0.00
			Average:	86.32 %	Average:	86.32 %		

Fund Source : R0

B.L.	Official Budget Item Desc (Ft)	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)
B4-100	Participation in Criminal Justice programmes (JITs)	2,051,202.00	143,997.20	7.02 %	1,907,204.80	2,051,202.00			143,997.20
	Sum:	2,051,202.00	143,997.20	7.02 %	1,907,204.80	2,051,202.00			143,997.20
	Sum:	2,051,202.00	143,997.20	Sum: 7.02 %	1,907,204.80	2,051,202.00	Average:	Sum:	143,997.20

Fund Source : FCA

B.L.	Official Budget Item Desc (Ft)	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	41,142.96	41,142.96	100.00 %	0.00	41,142.96	41,142.96	100.00 %	0.00
	Sum:	41,142.96	41,142.96	100.00 %	0.00	41,142.96	41,142.96	100.00 %	0.00
B4-000	EPOC project	1,315,562.80	485,760.18	36.92 %	829,802.62	765,017.10	147,624.40	11.22 %	338,135.78
	Sum:	1,315,562.80	485,760.18	36.92 %	829,802.62	765,017.10	147,624.40	11.22 %	338,135.78
B4-100	Participation in Criminal Justice programmes (JITs)	276,052.18	272,709.66	98.79 %	3,342.52	261,019.71	87,652.99	31.75 %	185,056.67
	Sum:	276,052.18	272,709.66	98.79 %	3,342.52	261,019.71	87,652.99	31.75 %	185,056.67
	Sum:	1,632,757.94	799,612.80	Sum: 48.97 %	833,145.14	1,067,179.77	276,420.35	Sum:	523,192.45
			Average:				Average:		

Fund Source : C4

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-1300	Mission expenses Eurojust Staff	2,690.21	2,690.21	100.00 %	0.00	2,690.21			2,690.21
	Sum:	2,690.21	2,690.21	100.00 %	0.00	2,690.21			2,690.21
A-2230	Purchase hire maintenance and repair of vehicles	6,250.00	6,250.00	100.00 %	0.00	6,250.00	6,250.00	100.00 %	0.00
	Sum:	6,250.00	6,250.00	100.00 %	0.00	6,250.00	6,250.00	100.00 %	0.00
B3-000	Co-ordination meetings	118.08	118.08	100.00 %	0.00	118.08	118.08	100.00 %	0.00
	Sum:	118.08	118.08	100.00 %	0.00	118.08	118.08	100.00 %	0.00
	Sum:	9,058.29	9,058.29	Sum:	0.00	9,058.29	6,368.08	Sum:	2,690.21
			Average:	100.00 %			Average:	70.30 %	

ANNEX TO THE BUDGET ACCOUNTS

LIST FOR EUROJUST COLLEGE MEMBERS 2010

(status December 2010)

National Member for	BELGIUM and Vice President	Michèle Coninx
National Member for	BULGARIA	Mariana Lilova
National Member for	CZECH REPUBLIC	Pavel Zeman
National Member for	DENMARK	Jesper Hjortenberg
National Member for	GERMANY	Hans-Holger Herrinfeld
National Member for	ESTONIA and Vice President	Raivo Sepp
National Member for	IRELAND	Robert Sheehan
National Member for	GREECE	Lampros Patsavellas
National Member for	SPAIN	Juan Antonio García Jabaloy
National Member for	FRANCE	Gerard Loubens
National Member for	ITALY	Francesco Lo Voi
National Member for	CYPRUS	Katerina Loizou
National Member for	LATVIA	Gunārs Bundzis
National Member for	LITHUANIA	Laima Cekeliene
National Member for	LUXEMBOURG	Carlos Zeyen
National Member for	HUNGARY	Ilona Lévai
National Member for	MALTA	Donatella Frendo Dimech
National Member for	NETHERLANDS	Arend Vast
National Member for	AUSTRIA	Ursula Koller
National Member for	POLAND	Mariusz Skowronski
National Member for	PORTUGAL	João Miguel
National Member for	ROMANIA	Elena Dinu
National Member for	SLOVENIA	Malči Gabrijelčič
National Member for	SLOVAKIA	Ladislav Hamran
National Member for	FINLAND	Ritva Sahavirta
National Member for	SWEDEN	Ola Laurell
National Member for	UNITED KINGDOM and President	Aled Williams

ADMINISTRATIVE DIRECTOR

Hans Jahreiss

LIST OF EUROJUST ADMINISTRATIVE UNITS 2010

(Status December 2010)

Head of Budget, Finance and Procurement	Mike Moulder-as of 1 st of Oct (until October - Acting Head of Unit – Jon Broughton)
Head of Human Resources	Linda Scotts-as of 1 st of Sept (until September – Acting Head of Unit – Jacques Vos)
Head of Information Management	Jon Broughton
Head of Corporate Services	Jacques VOS
Head of Legal Services	Catherine Deboyser

EJN Secretariat

Fatima Martins

ESTABLISHMENT PLAN 2010

Function group and grade	2010			
	Authorised under the Community Budget		Filled as of 31/12/2010	
	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		6
AD 8		7		4
AD 7		14		4
AD 6		17		19
AD 5		5		6
AD total		53		40
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		4
AST 3		55		58
AST 2		21		14
AST 1		23		46
AST total		132		123
GRAND TOTAL		185		163



CORRIGENDA

Corrigendum to the 2010 Annual Accounts and to the Report on Budgetary and Financial Management of Eurojust, prepared by the Accounting Officer on 28 June 2011 and drawn up by the Administrative Director on 28 June 2011, sent together with the opinion of the Management Board to the Commission's Accounting Officer, the Court of Auditors, the European Parliament and the Council on 30 June 2011.

1. On page 40, the table for C1, Title 1, 2009, commitments:

For:

2009		2010	
Commitments	Payments	Commitments	Payments
94%	90%	97%	90%

Read:

2009		2010	
Commitments	Payments	Commitments	Payments
95%	90%	97%	90%

2. On page 40, the table for C1, Title 2, 2009, commitments:

For:

2009		2010	
Commitments	Payments	Commitments	Payments
96%	67%	100%	72%

Read:

2009		2010	
Commitments	Payments	Commitments	Payments
99%	67%	100%	72%

3. On page 43, Budget Transfers:

For:

'The total number of Budget transfers during the year was **5**.'

Read:

'The total number of Budget transfers during the year was **6**.'

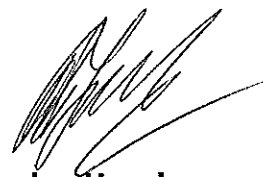
The accounts and the corrigendum will be published on the Eurojust website:

<http://www.eurojust.europa.eu/>

The Hague, 13 July 2011



**Mike Moulder
Head of Budget, Finance and
Procurement Unit**



**Aleksandra Haydar
The Accounting Officer**