



## College Decision 2012 - 5 adopting the opinion of the College on Eurojust Final Accounts 2011

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 annual accounts 2011 of Eurojust,

Having regard to the Final Accounts 2011 signed off by the Accounting Officer and drawn up by the Administrative Director on 22 May 2012 and sent to the College on 15 June 2012,

Whereas:

- (1) The Eurojust's Final Accounts 2011 are attached as Annex I to this opinion;
- (2) 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 2011 are included in Annex II to this opinion.
- (3) An excerpt from the accounts shows the following information:

<b>REVENUE</b>	<b>2011</b>
Subsidy from the Commission	31,733,740.00
Other revenue	24,160.47
<b>Total revenue</b>	<b>31,357,900.47</b>
<b>EXPENDITURE</b>	
Payments made	25,704,666.62
Automatic carry-over of appropriations	5,187,288.78
Automatic carry-over of appropriations for grants	2,110,810.87
<b>Total expenditure</b>	<b>-33,002,766.27</b>
<b>Outturn for the financial year</b>	<b>-1,644,865.80</b>
Carry-overs from previous year for Grants	2,841,961.42
Cancelled carryovers	1,299,809.02
Currency gains	80.57
<b>Balance for the financial year</b>	<b>2,496,985.21</b>



HAS ISSUED THIS OPINION:

1. The College gives a favourable opinion on the Eurojust Final Accounts 2011 drawn up by the Administrative Director of Eurojust.
2. The College requests the Administrative Director to send the Eurojust Final Accounts 2011, 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 Final Accounts 2011 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 26 June 2012.

On behalf of the College of Eurojust,

**RAIVO SEPP**

Vice-President of Eurojust



# **FINAL ANNUAL ACCOUNTS OF EUROJUST**

## **REPORT ON BUDGETARY AND FINANCIAL MANAGEMENT**

**Financial year 2011**

These accounts have been prepared by the Accounting Officer on 22 May 2012 and drawn up by the Administrative Director on 22 May 2012. The opinion of the Management Board on the Final Accounts was given on 26 June 2012.

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 29 June 2012.

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

The Hague, 29 June 2012

  
**Klaus Rackwitz**  
Administrative Director

  
**Aleksandra Haydar**  
Accounting Officer





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## CERTIFICATE

The final annual accounts of Eurojust for the year 2011 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 to art. 61 of the Financial Regulation and to 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.

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.<sup>1</sup>

Eurojust's expenditures are financed by an annual subsidy from the general budget of the European Union.

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 2011 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. Klaus Rackwitz. 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 October 19, 2010 following a recruitment procedure.

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

## **PART I: - FINANCIAL STATEMENTS**



**ECONOMIC OUTTURN ACCOUNT**  
**31.12.2011**

	<b>Note</b>	<b>2011</b>	<b>2010</b>
Subsidy of the Commission	3.1.1	29,899,263.38	29,101,401.02
Other operating revenue	3.1.2	17,833.39	27,244.14
<b>TOTAL OPERATING REVENUE</b>	<b>3.1</b>	<b>29,917,096.77</b>	<b>29,128,645.16</b>
Staff expenses		12,641,002.43	12,118,919.68
Fixed asset related expenses		2,174,691.69	2,095,419.77
Other administrative expenses		9,120,698.82	7,788,754.70
Operational expenses		6,146,501.71	6,520,667.04
<b>TOTAL ADMINISTRATIVE AND OPERATIONAL EXPENSES</b>	<b>3.2.1</b>	<b>30,082,894.65</b>	<b>28,523,761.19</b>
<b>SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES</b>		<b>(165,797.88)</b>	<b>604,883.97</b>
Financial operations expenses		1,378.60	5,495.87
<b>SURPLUS/ (DEFICIT) FROM FINANCIAL ACTIVITIES</b>		<b>(1,378.60)</b>	<b>(5,495.87)</b>
<b>SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES</b>		<b>(167,176.48)</b>	<b>599,388.10</b>
<b>SURPLUS/(DEFICIT) FROM EXTRAORDINARY ITEMS</b>		<b>0.00</b>	<b>0.00</b>
<b>ECONOMIC RESULT OF THE YEAR</b>		<b>(167,176.48)</b>	<b>599,388.10</b>

**BALANCE SHEET**  
**31.12.2011**

**ASSETS**

	Note	2011	2010
<b>A. NON CURRENT ASSETS</b>			
<b>Intangible fixed assets</b>	<b>4.1.1</b>	<b>1,857,025.16</b>	<b>517,602.00</b>
<b>Tangible fixed assets</b>	<b>4.1.2</b>	<b>4,354,527.65</b>	<b>5,084,504.10</b>
Land and buildings		1,591,188.65	2,227,664.10
Plant and equipment		62,075.00	52,434.00
Computer hardware		1,537,164.00	1,661,045.00
Furniture and vehicles		844,809.00	884,446.00
Other fixtures and fittings		319,291.00	258,915.00
<b>Long-term receivables</b>	<b>4.1.5</b>	<b>945.00</b>	<b>945.00</b>
Long-term receivables		945.00	945.00
<b>TOTAL NON CURRENT ASSETS</b>		<b>6,212,497.81</b>	<b>5,603,051.10</b>
<b>B. CURRENT ASSETS</b>			
<b>Short-term receivables</b>		<b>1,867,795.79</b>	<b>724,489.27</b>
Current receivables	4.1.6	445,301.11	328,479.26
Sundry receivables	4.1.7	25,378.44	5,242.64
Prepaid expenses and accrued income	4.1.8	160,388.78	70,091.35
Accrued income for Grants	4.1.8	1,236,727.46	320,676.02
<b>Cash and cash equivalents</b>	<b>4.1.9</b>	<b>9,329,004.57</b>	<b>10,047,722.61</b>
<b>TOTAL CURRENT ASSETS</b>		<b>11,196,800.36</b>	<b>10,772,211.88</b>
<b>TOTAL</b>		<b>17,409,298.17</b>	<b>16,375,262.98</b>

## NET ASSETS AND LIABILITIES

	Note	2011	2010
<b>A. NET ASSETS</b>			
Accumulated surplus/deficit		8,915,434.77	8,316,046.67
Economic result of the year		(167,176.48)	599,388.10
<b>TOTAL NET ASSETS</b>		<b>8,748,258.29</b>	<b>8,915,434.77</b>
<b>B. NON CURRENT LIABILITIES</b>			
Provisions for risks and liabilities	4.2.1	682,400.00	682,400.00
Long-term liabilities with consolidated entities	4.2.2	288,114.10	933,178.56
<b>TOTAL NON CURRENT LIABILITIES</b>		<b>970,514.10</b>	<b>1,615,578.56</b>
<b>C. CURRENT LIABILITIES</b>			
Provisions for risks and liabilities	4.2.3	39,534.99	0.00
Accounts payable		7,650,990.79	5,844,249.65
Current payables	4.2.4	13,658.43	18,127.38
Sundry payables		188,933.42	174,348.35
Accrued charges and deferred income	4.2.5	2,299,920.38	2,039,427.92
Accounts payable with consolidated EC entities	4.2.6	5,148,478.56	3,612,346.00
<b>TOTAL CURRENT LIABILITIES</b>		<b>7,690,525.78</b>	<b>5,844,249.65</b>
<b>TOTAL</b>		<b>17,409,298.17</b>	<b>16,375,262.98</b>

## CASH FLOW STATEMENT

31.12.2011

	2011	2010
<b>Cash Flows from operating activities</b>		
<b>Surplus/(deficit) from operating activities</b>	<b>(165,797.88)</b>	<b>604,883.97</b>
<u>Adjustments</u>		
Amortization (Intangible fixed assets)	264,187.44	292,147.15
Depreciation (tangible fixed assets)	1,910,504.25	1,536,751.76
Increase/(decrease) in Provisions for risks and liabilities	39,534.99	0.00
(Increase)/decrease in Short term Receivables	(1,143,306.52)	(125,659.74)
Increase/(decrease) in Other Long term liabilities	(645,064.46)	760,768.78
Increase/(decrease) in Current payables	(4,468.95)	(495,712.35)
Increase / (decrease) in Other liabilities	275,077.53	390,026.88
Increase/(decrease) in Liabilities related to consolidated EC entities	1,536,132.56	754,682.33
(Gains)/losses on sale of Property, plant and equipment	(5,250.00)	
<b>Net Cash Flow from operating activities</b>	<b>2,061,548.96</b>	<b>3,717,888.78</b>

<b>Cash Flows from investing activities</b>		
Purchase of tangible and intangible fixed assets	(2,784,138.40)	(994,676.46)
Proceeds from tangible and intangible fixed assets	5,250.00	
<b>Net Cash Flow from investing activities</b>	<b>(2,778,888.40)</b>	<b>(994,676.46)</b>

<b>Financing activities</b>		
Financial operations revenues/expenses	(1,378.60)	(5,495.87)
<b>Net Cash Flow from financing activities</b>	<b>(1,378.60)</b>	<b>(5,495.87)</b>

Net increase/(decrease) in cash and cash equivalents	(718,718.04)	2,717,716.45
Cash and cash equivalents at the beginning of the period	10,047,722.61	7,330,006.16
<b>Cash and cash equivalents at the end of the period</b>	<b>9,329,004.57</b>	<b>10,047,722.61</b>

## STATEMENT OF CHANGES IN NET ASSETS

	Note	Reserves	Accumulated Surplus / (Deficit)	Economic outturn of the year	Total
Balance as at 31 December 2010		0.00	8,316,046.67	599,388.10	8,915,434.77
Changes in accounting policies					
<b>Balance as at 1 January 2011</b>		<b>0.00</b>	<b>8,316,046.67</b>	<b>599,388.10</b>	<b>8,915,434.77</b>
Allocation of the Economic result of Previous Year			599,388.10	(599,388.10)	0.00
Economic outturn for the year				(167,176.48)	(167,176.48)
<b>Balance as at 31 December 2011</b>		<b>0.00</b>	<b>8,915,434.77</b>	<b>(167,176.48)</b>	<b>8,748,258.29</b>

# **NOTES TO THE GENERAL ACCOUNTS**

**1.1.2011 – 31.12.2011**

## **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 final accounts together with a report on budgetary and financial management have been drawn up. These financial statements for the financial year 2011 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 EU, 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.<sup>2</sup> 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).

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<sup>2</sup> 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 2010 and 2011 consist solely of the subsidy received from the European Commission.

#### 3.1.1. Subsidy of the Commission

	2011	2010
Subsidy of the Commission	28,836,754.79	28,920,621.92
Accrued income for Grants	1,028,301.60	180,779.10
Income recognition grants JITS <sup>1</sup>	34,206.99	
<b>Total</b>	<b>29,899,263.38</b>	<b>29,101,401.02</b>

#### 3.1.2. Other operating revenue

	2011	2010
Miscellaneous recoveries	17,833.39	27,244.14
<b>Total</b>	<b>17,833.39</b>	<b>21,846.93</b>



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

<b>2011</b>	<b>Operating revenue</b>		
	with non-consolidated entities	with consolidated entities	Total
Non exchange revenue	12,583.39	29,899,263.38	29,911,846.77
Exchange revenue	5,250.00		5,250.00
<b>Total</b>	<b>17,833.39</b>	<b>29,899,263.38</b>	<b>29,917,096.77</b>

### **3.2. 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.

#### **3.2.1. Administrative and operational expenses**

	<b>2011</b>	<b>2010</b>
Staff expenses	12,641,002.43	12,118,919.68
Fixed Asset related expenses	2,174,691.69	2,095,419.77
Other administrative expenses	9,120,698.82	7,788,754.70
Operational expenses	6,146,501.71	6,520,667.04
<b>Total</b>	<b>30,082,894.65</b>	<b>28,523,761.19</b>

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; research, development and operational costs for internally generated intangible assets as follows:

Research 62,256.00 for:

- CMS (case management system) – to adapt the existing system to the requirements of the new Eurojust Decision. The software facilitates the secure storage of case related personal data, the sharing of information amongst National Members and the analysis of this data. Moreover, it promotes compliance with Eurojust Data Protection Rules.
- BFP Workflow – for paperless workflow with commitments
- E-MS – the initial objective is to build a proof of concept which supports the resource planning process of Eurojust with the aim of gathering requirements for an Enterprise Management System.

Development 18,674.91 for:

- EJ Web – a new public website for Eurojust which will use a Content Management System which allows for various functions to be used on the site and which facilitates easy updating of the content.

Operational 358,133.29

Operational expenses contain the mission, meeting and other operative expenses for the Members of the College, expenses for the European Judicial Network (EJN), as well as the expenses for the Joint Supervisory Body and for the projects (EPOC IV and JITs).

#### **Average number of employees**

	<b>2011</b>	<b>2010</b>
Temporary agents	163	147
Contract agents	39	36
<b>Total</b>	<b>202</b>	<b>183</b>

## **4. BALANCE SHEET**

### **4.1. 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.

#### **4.1.1. 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.

In 2011 Eurojust capitalised the development costs for the CMS system, spent on rebuilding the existing system to the requirements of the new Eurojust Decision. The amount capitalised is EUR 1,299,208.50.

#### **4.1.2. 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 EUR 1,297,594 and to the cost of the built-in-package (building works, electrical and mechanical installations, pavement, rooms on parking deck, kitchen installations, fixed furniture, etc), fees for architects and advisors with EUR 2,203,021.

The total amount of EUR 3,500,615 was capitalised as leasehold improvement on the balance sheet.

#### **4.1.3. 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**

<b>Type of asset</b>	<b>Straight line depreciation rate</b>
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

01.01.2011 - 31.12.2011

Account number	Asset Category	Acquisition price		Depreciation Rate and Method	Depreciation			
		Opening Balance	Closing Balance		Opening Balance	Depreciation Charge for Year	Accumulated Depreciation on Disposal	Closing Balance
21001000	Computer software	1,727,670.08	3,326,328.18	L 25%	1,210,068.08	264,187.44		1,474,255.52
21400001	Intangible assets under construction	0.00	4,952.50	N/A	0.00	0.00		0.00
22101001	Buildings	3,500,615.00	3,500,615.00	L 18,18 %	1,272,950.90	636,475.45		1,909,426.35
23001000	Plant, machinery and equipment	174,190.85	205,239.24	L 12,5%	121,756.85	21,407.39		143,164.24
24001000	Furniture and rolling stock	1,920,051.29	2,064,681.87	L 10%; 12,5%, 25%	1,035,605.29	219,157.58	(34,890.00)	1,219,872.87
24101000	Computer hardware	4,699,944.42	5,370,436.14	L 25%	3,038,899.42	914,021.79	(119,649.07)	3,833,272.14
24201000	Other fixtures and fittings	733,436.87	907,054.91	L 25%	474,521.87	119,442.04	(6,200.00)	587,763.91
<b>Totals</b>		<b>12,755,908.51</b>	<b>15,379,307.84</b>		<b>7,153,802.41</b>	<b>2,174,691.69</b>	<b>(160,739.07)</b>	<b>9,167,755.03</b>
								<b>6,211,552.81</b>

#### 4.1.4. 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.

#### 4.1.5. Non-current receivables

	<b>2011</b>	<b>2010</b>
Rental deposit	945.00	945.00

#### 4.1.6. Current receivables

	<b>2011</b>	<b>2010</b>
VAT receivable	445,301.11	326,603.79
Receivables from other entities		1,875.47
<b>Total</b>	<b>445,301.11</b>	<b>328,479.26</b>

#### 4.1.7. Sundry receivables

	<b>2011</b>	<b>2010</b>
Sundry receivables	25,378.44	5,242.64

#### 4.1.8. Prepaid expenses and accrued income

	<b>2011</b>	<b>2010</b>
Accrued interest	55.71	43,549.47
Prepayments	160,333.07	26,541.88
Accrued income for Grants	1,236,727.46	320,676.02
<b>Total</b>	<b>1,397,116.24</b>	<b>390,767.37</b>

The prepayments consist of prepaid subscriptions and prepaid maintenance fees.

#### 4.1.9. Cash and cash equivalents

	<b>2011</b>	<b>2010</b>
Bank accounts	9,304,347.09	10,032,138.35
Cash and imprest account	24,657.48	15,584.26
<b>Total</b>	<b>9,329,004.57</b>	<b>10,047,722.61</b>

The bank accounts are held with Commerzbank AG and with Deutsche Bank Nederland N.V.

## 4.2. EQUITY AND LIABILITIES

### 4.2.1. 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.

#### 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 EUR 400,000. In 2010 the estimation was increased by EUR 282,400. The current lease contract is until 2014 therefore we recognise this obligation as long term provision.

	2011	2010
Estimated removal costs of user installations	682,400.00	682,400.00
<b>Total</b>	<b>682,400.00</b>	<b>682,400.00</b>

### 4.2.2. 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. The pre-financing for the latter was EUR 285,616.88. The outcome of the project was reported in 2011. The total expenses amount EUR 139,159.73. The unused pre-financing advance of EUR 146,457.15 was paid back to the Commission.
- 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 EUR 54,577.29. The unused pre-financing advance of EUR 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**

	<b>2011</b>	<b>2010</b>
EPOC IV project	825,818.56	825,818.56
JIT1		285,616.88
JIT2		
	<u>2,051,202.00</u>	<u>2,051,202.00</u>
<b>Total</b>	<b>2,877,020.56</b>	<b>3,162,637.44</b>

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

Since the second JIT-project from 2010 is 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.

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 EUR 288,114.10 was recognised as long term liability.

	<b>2011</b>	<b>2010</b>
Long-term pre-financing for grants	288,114.10	933,178.56
<b>Total</b>	<b>288,114.10</b>	<b>933,178.56</b>

#### **4.2.3. Short term provisions for risks and liabilities**

The Council decided in December 2011 not to increase the salaries of officials and other servants of the European Union by 1.7% from 1 July 2011 onwards, as proposed by the Commission. The College of Commissioners lodged an action for annulment against the Council decision in the European Court of Justice.

It is considered probable that the 1.7 % salary adjustment will have to be paid to staff in 2012. In compliance with our accounting rules we recognised a short term provision for these outstanding salary payments relating to July-December 2011. The estimation concerning the interests for late payments is not material, therefore we did not to book it as a provision.

	<b>2011</b>	<b>2010</b>
Outstanding salary adjustment	39,534.99	-
<b>Total</b>	<b>39,534.99</b>	<b>-</b>

#### 4.2.4. Current payables

The accounts payable as at 31 December 2011 comprise outstanding unpaid invoices and claims from our suppliers and other public bodies.

	2011	2010
Amounts payable – suppliers and public bodies	13,658.43	18,127.38
<b>Total</b>	<b>13,658.43</b>	<b>18,127.38</b>

#### 4.2.5. Accrued charges

	2011	2010
Accrued charges	2,299,920.38	2,039,427.92
<b>Total</b>	<b>2,299,920.38</b>	<b>2,039,427.92</b>

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 EUR 358,080.42.

(According to the EU 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).

#### 4.2.6. Accounts payable with consolidated EC entities

	2011	2010
Repayable positive budgetary outturn		
	2,496,985.21	1,297,175.37
Pre-financing for Grants (short-term)	2,588,906.46	2,229,458.88
Repayable interest earned on EC subsidy	61,466.89	73,552.71
Other payables to consolidated EC entities	1,120.00	12,159.04
<b>Total</b>	<b>5,148,478.56</b>	<b>3,612,346.00</b>

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 EU (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 Commission.

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

The other payables towards consolidated entities are payables arising from Debit Notes for staff trainings provided by the Commission.



## 5. 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.

### 5.1. 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. The contract will be extended and 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 2011	Charges to be paid next year	Charges to be paid later than one year	Total charges to be paid
Rent Arc	1,694,909.10	1,788,000.00	-	1,788,000.00
Rent HV 1	804,595.28	920,000.00	230,000.00	1,150,000.00
Total rent	2,499,504.38	2,708,000.00	230,000.00	2,938,000.00

### 5.2. 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.

	2011	2010
Automatic carryovers C1	5,182,759.52	6,116,071.64
Automatic carryovers C4	4,529.26	2,690.21
Accrued expenses	(2,299,920.38)	(2,042,974.51)
<b>Contingent liabilities for carryovers</b>	<b><u>2,887,368.40</u></b>	<b><u>4,075,787.34</u></b>

### 5.3. 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.

	2011	2010
Future commitments on existing contracts	387,259.00	59,950.00
<b>Multi-annual contractual commitments</b>	<b>387,259.00</b>	<b>59,950.00</b>

	2011	2010
Operational leases	2,938,000.00	2,782,875.00
Carryovers	2,887,368.40	4,075,787.34
Legal case	0.00	0.00
Multi-annual contractual commitments	387,259.00	59,950.00
<b>Contingent liabilities</b>	<b>6,212,627.40</b>	<b>6,918,612.34</b>

## 6. CONTINGENT ASSETS

A contingent asset is an asset that arises 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 2011.

## 7. CHANGES IN ACCOUNTING POLICIES

There have been no changes in accounting policies for the financial year 2011.

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

# BUDGETARY OUTTURN ACCOUNT

1.1.2011 – 31.12.2011

	2011	2010
<b>INCOME</b>		
Commission subsidy, cashed	31,333,740.00	30,163,220.00
Commission Participation in Criminal Justice Programme		2,051,202.00
Miscellaneous income	24,160.47	27,101.92
<b>TOTAL INCOME</b>	<b>31,357,900.47</b>	<b>32,241,523.92</b>
<b>EXPENSES</b>		
<b>Personnel expenses - Budget title I</b>		
Payments	14,326,947.00	13,446,602.65
Carry forwards and carryovers*	444,888.75	1,065,883.88
<b>Miscellaneous operative expenses - Budget title II</b>		
Payments	6,035,539.05	5,345,014.09
Carry forwards and carryovers*	1,621,458.50	2,064,971.45
<b>Operative expenses - Budget title III</b>		
Payments	4,611,030.02	4,609,172.34
Carry forwards and carryovers*	3,120,941.53	2,987,906.52
<b>Operative expenses - Budget title IV</b>		
Payments	731,150.55	276,420.35
Carry forwards and carryovers	2,110,810.87	2,841,961.42
<b>TOTAL EXPENSES*</b>	<b>33,002,766.27</b>	<b>32,637,932.70</b>
<b>BUDGETARY OUTTURN BEFORE SPECIAL ITEMS*</b>	<b>-1,644,865.80</b>	<b>-396,408.78</b>
Cancelled carryovers	1,299,809.02	626,449.15
Adjustment for carry-over from previous year – assigned revenue	2,841,961.42	1,067,179.77
Exchange rate differences	80.57	-44.77
<b>BUDGETARY OUTTURN*</b>	<b>2,496,985.21</b>	<b>1,297,175.37</b>

**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	8,342,927		-450,000		7,892,927	7,552,869	7,552,869
A-1101	882,617			129,000	1,011,617	991,035	991,035
A-1102	1,217,940		-100,000		1,117,940	1,104,069	1,104,069
A-1103	10,019				10,019	9,442	9,442
A-1110	2,301,005		-241,000		2,060,005	1,800,563	1,800,563
A-1120	483,200			114,500	597,700	574,248	327,800
A-1130	281,805				281,805	268,695	268,695
A-1131	74,400				74,400	55,705	55,705
A-1132	98,769				98,769	90,361	90,361
A-1134	250			100	350	250	150
A-1140	3,000				3,000	1,983	1,983
A-1141	269,805			50,000	319,805	284,255	284,255
A-1147	28,800				28,800	15,418	15,418
A-1150	43,737			35,000	78,737	57,755	57,755
A-1172	15,000				15,000	0	0
A-1174*	624,360			580,000	1,204,360	964,486	894,976
A-1175	10,000		-5,822		4,178	741	741
A-1176	5,500			11,000	16,500	10,785	10,776
A-1177	126,610			10,000	136,610	126,610	110,353
A-1178	3,500				3,500	1,877	499
A-1180	83,500			180,000	263,500	229,785	209,381
A-1181	8,800				8,800	3,882	3,882
A-1182	58,827			64,000	122,827	101,093	101,093
A-1183	48,000			5,000	53,000	50,183	49,086
A-1184	79,992			2,000	81,992	55,685	55,685
A-1190	867,727		-713,500		154,227	150,206	150,206
A-1300	90,000			27,334	117,334	94,064	79,477
A-1400	65,000		-9,000		56,000	54,779	49,833
A-1410	71,388				71,388	50,202	30,909
A-1610	59,500				59,500	56,947	14,850
A-1620	9,000				9,000	733	733
A-1630*	13,000				13,000	10,487	1,724

A-1700*	7,000		-4,010		2,990	2,364	2,364
A-1701	6,500		-6,500		0	0	0
A-2000	2,600,000		-47,400		2,552,600	2,552,504	2,499,504
A-2001	400,000				400,000	400,000	367,576
A-2010	15,000			8,000	23,000	21,684	21,684
A-2020	307,000		-39,000		268,000	268,000	215,334
A-2030	264,000		-109,500		154,500	153,046	146,956
A-2031	30,000		-18,500		11,500	11,500	8,684
A-2050*	1,476,000		-35,400		1,440,600	1,432,921	1,305,949
A-2051	26,000			49,500	75,500	47,600	13,915
A-2070	54,000			62,510	116,510	114,120	42,120
A-2080	30,000		-3,800		26,200	26,038	26,038
A-2090	219,000		-102,625		116,375	116,007	100,555
A-2091	21,000			2,600	23,600	23,567	19,853
A-2100	5,000		-4,001		999	999	799
A-2101	120,700			29,933	150,633	150,593	58,915
A-2102	75,800			3,576	79,376	77,871	76,371
A-2103	316,800			208,204	525,004	524,713	106,789
A-2210	98,000			35,200	133,200	133,125	89,505
A-2230	28,000			66,025	94,025	93,366	92,235
A-2231	15,000		-3,570		11,430	10,729	10,729
A-2250	12,500		-8,000		4,500	3,503	1,618
A-2252	40,000		-10,000		30,000	29,431	2,813
A-2300	75,000		-27,480		47,520	47,520	45,181
A-2320	3,500				3,500	1,808	1,030
A-2330	56,500				56,500	4,300	3,500
A-2400	22,000		-6,850		15,150	13,788	10,453
A-2410	119,600		-35,216		84,384	84,384	78,755
A-2420	181,828			115,254	297,082	297,082	113,798
A-2421	338,500			191,438	529,938	529,863	255,989
A-2422	408,200			74,356	482,556	481,434	316,542
B0-3000*	1,200,000			300,000	1,500,000	1,466,542	1,175,089
B0-3004	80,000		-9,000		71,000	70,930	57,660
B0-3005	104,000		-20,000		84,000	81,236	35,271
B0-3006	40,000		-15,000		25,000	24,877	3,882
B0-3010	550,000		-138,000		412,000	394,688	246,665
B0-3020	9,000			19,500	28,500	28,459	21,219
B0-3021	13,000		-1,200		11,800	11,800	8,245
B0-31000*	14,700				14,700	6,566	5,770

B0-31001	18,500			1,000	19,500	16,643	15,243
B0-31002	1,200				1,200	305	244
B0-31003	1,500			2,000	3,500	2,515	2,376
B0-31004	13,500			3,500	17,000	16,500	13,725
B0-31005	20,000			2,250	22,250	22,250	19,821
B0-31006	18,600				18,600	16,256	14,663
B0-31007	9,750		-1,000		8,750	6,531	6,531
B0-31008	19,500				19,500	17,724	14,029
B0-31009	13,750				13,750	11,189	10,753
B0-31010	12,500				12,500	4,209	3,369
B0-31011	10,100				10,100	3,904	3,904
B0-31012	14,000				14,000	4,839	3,734
B0-31013	13,500				13,500	7,273	6,286
B0-31014*	16,500			2,500	19,000	16,097	14,357
B0-31015	6,600			1,500	8,100	7,406	4,632
B0-31016	14,500				14,500	9,076	8,010
B0-31017	13,000				13,000	9,310	8,868
B0-31018	14,000				14,000	11,875	11,197
B0-31019	10,400				10,400	8,700	8,700
B0-31020	13,000				13,000	10,274	8,865
B0-31021	11,750				11,750	9,195	7,912
B0-31022	14,400				14,400	11,341	10,358
B0-31023	8,000				8,000	7,499	6,279
B0-31024	9,450			2,350	11,800	9,354	8,815
B0-31025	9,000				9,000	6,409	5,872
B0-31026	8,300				8,300	5,059	5,059
B0-3110	50,000			25,000	75,000	75,000	58,726
B0-3120	250,000		-75,000		175,000	175,000	140,490
B0-3121	1,279,109		-352,700		926,409	879,136	879,136
B0-3130	110,000		-13,871		96,129	72,206	64,334
B0-3200	140,000		-95,000		45,000	43,917	34,108
B0-3201	50,000		-30,000		20,000	1,565	1,565
B0-3202	56,000		-2,250		53,750	52,363	28,913
B0-3203	250,000				250,000	250,000	248,337
B0-3300*	15,000		-5,000		10,000	8,702	2,460
B0-3301	72,500			53,000	125,500	120,917	55,630
B0-3310	1,480,800		-8,511		1,472,289	1,471,375	168,381
B0-3315*	31,925				31,925	28,480	7,993
B0-3320	50,600			2,150	52,750	51,722	50,914

B0-3321	279,200		-77,460		201,740	201,740	178,223
B0-3322	3,300		-2,660		640	640	586
B0-3323	225,700			119,282	344,982	344,872	170,558
B0-3324	80,500			19,549	100,049	100,022	38,903
B0-3325	272,100			164,681	436,781	436,034	271,075
B0-3326	211,200			92,034	303,234	303,106	31,130
B0-3400	5,000		-3,000		2,000	0	0
B0-3401	160,000		-14,000		146,000	132,274	103,391
B0-3500	273,000			57,474	330,474	330,474	139,526
B0-3510	192,000		-57,474		134,526	134,510	56,642
B0-3520	50,000				50,000	50,000	32,290
B0-3530	7,000				7,000	7,000	5,512
B0-3600	47,400		-20,000		27,400	24,173	24,000
B0-3610	2,000			2,000	4,000	2,785	2,785
B0-3620	3,000			15,000	18,000	18,000	1,300
B0-3700	40,000			5,500	45,500	30,500	11,115
B0-3710	15,000		-5,500		9,500	4,791	2,171
B0-3800	40,000		-6,000		34,000	34,000	18,685
B0-3810	15,000		-11,000		4,000	4,000	294
<b>TOTAL*</b>	<b>31,733,740</b>	<b>0</b>	<b>-2,944,800</b>	<b>2,944,800</b>	<b>31,733,740</b>	<b>30,149,191</b>	<b>24,966,431</b>

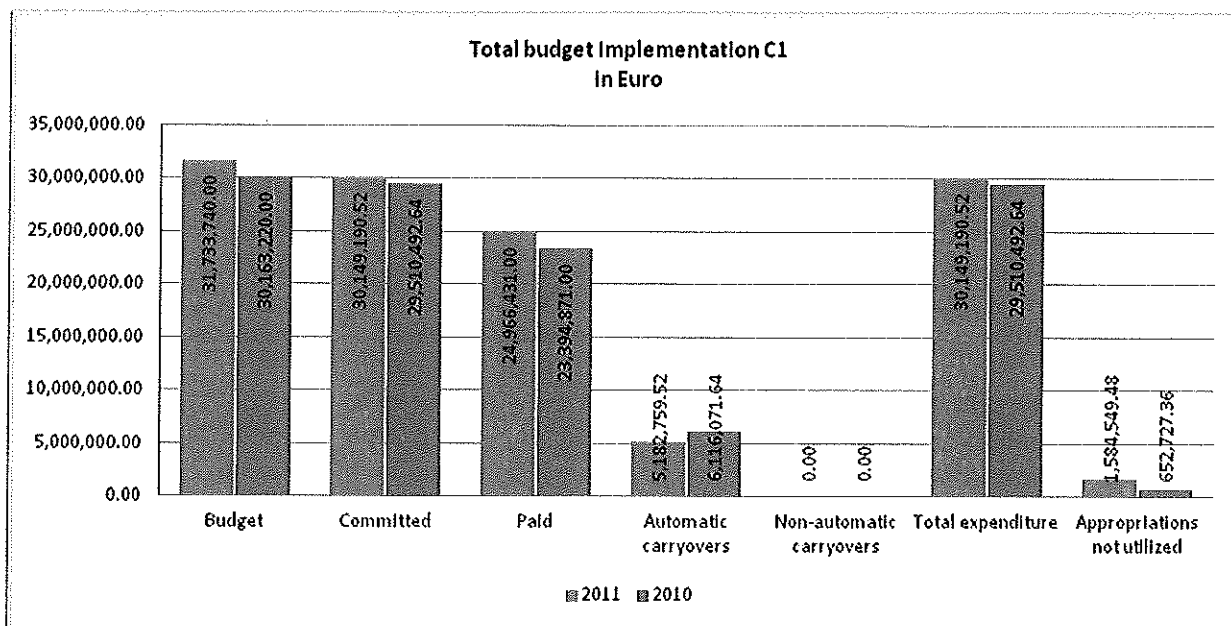
**\*in order to present a more accurate budgetary outturn, an amount of EUR 191,566 has been decommitted in the Financial Statements after the period 2011 had been closed in the budgetary IT-system ABAC. Therefore the total C1 commitments in the Financial Statements amount to EUR 30,149,191 and the forwarded C1 appropriations to EUR 5,182,760 whereas in ABAC the total C1 commitments and the forwarded C1 appropriations amount to EUR 30,340,757 respectively EUR 5,374,326. Budget lines concerned are: 1174; 1630; 1700; 2050; 2250; 3000; 31000; 31014; 3300; 3315.**



# BUDGET IMPLEMENTATION

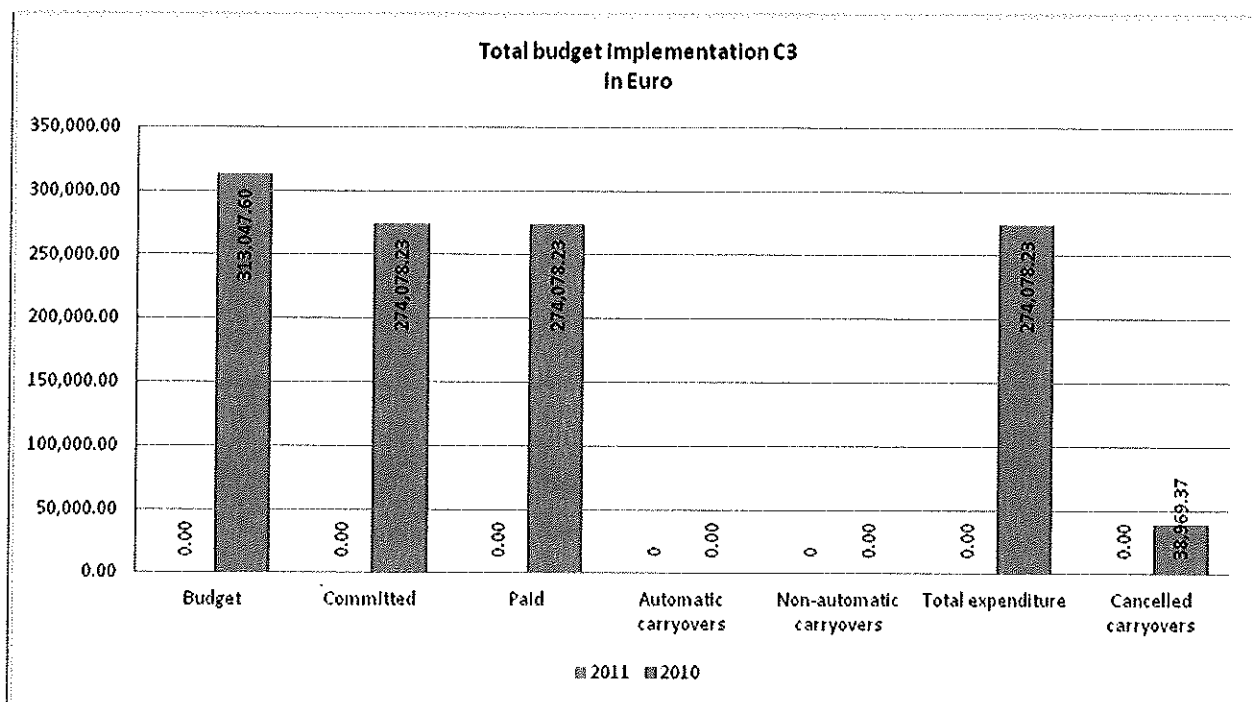
## BUDGET IMPLEMENTATION C1 1.1.2011-31.12.2011

	2011	2010
<b>TITLE 1</b>		
Budget	15,969,580.45	14,929,746.63
Committed*	14,771,556.15	14,509,796.32
Paid	14,326,667.40	13,446,602.65
Automatic carryovers*	444,888.75	1,063,193.67
Non-automatic carryovers	0.00	0.00
Total expenditure*	14,771,556.15	14,509,796.32
Appropriations not utilized*	1,198,024.30	419,950.31
Executed*	92.50%	97.19%
<b>TITLE 2</b>		
Budget	7,754,182.03	7,417,322.59
Committed*	7,651,497.55	7,403,735.54
Paid	6,033,189.05	5,338,764.09
Automatic carryovers*	1,618,308.50	2,064,971.45
Non-automatic carryovers	0.00	0.00
Total expenditure*	7,651,497.55	7,403,735.54
Appropriations not utilized*	102,684.48	13,587.05
Executed*	98.68%	99.82%
<b>TITLE 3</b>		
Budget	8,009,977.52	7,816,150.78
Committed*	7,726,136.82	7,596,960.78
Paid	4,606,574.55	4,609,054.26
Automatic carryovers*	3,119,562.27	2,987,906.52
Non-automatic carryovers	0.00	0.00
Total expenditure*	7,726,136.82	7,596,960.78
Appropriations not utilized*	283,840.70	219,190.00
Executed*	96.46%	97.20%
<b>TOTAL</b>		
Budget	31,733,740.00	30,163,220.00
Committed*	30,149,190.52	29,510,492.64
Paid	24,966,431.00	23,394,421.00
Automatic carryovers*	5,182,759.52	6,116,071.64
Non-automatic carryovers	0.00	0.00
Total expenditure*	30,149,190.52	29,510,492.64
Appropriations not utilized*	1,584,549.48	652,727.36
Executed*	95.01%	97.84%



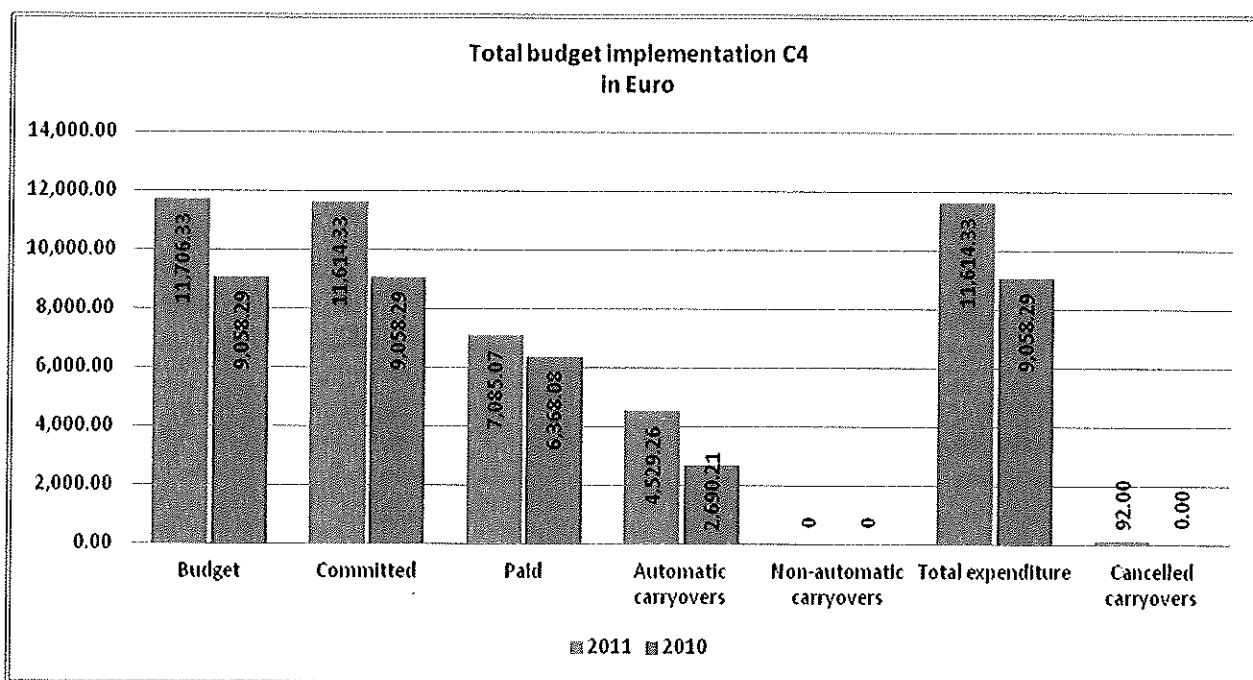
## BUDGET IMPLEMENTATION C3 - 1.1.2011 - 31.12.2011

	2011	2010
<b>TITLE 1</b>		
Budget	0.00	60,000.66
Committed	0.00	40,447.12
Paid	0.00	40,447.12
Automatic carryovers	0.00	0.00
Non-automatic carryovers	0.00	0.00
Total expenditure	0.00	40,447.12
Cancelled carryovers	0.00	19,553.54
Executed	0.00%	67.41%
<b>TITLE 2</b>		
Budget	0.00	253,046.94
Committed	0.00	233,631.11
Paid	0.00	233,631.11
Automatic carryovers	0.00	0.00
Non-automatic carryovers	0.00	0.00
Total expenditure	0.00	233,631.11
Cancelled carryovers	0.00	19,415.83
Executed	0.00%	92.33%
<b>TITLE 3</b>		
Budget	0.00	0.00
Committed	0.00	0.00
Paid	0.00	0.00
Automatic carryovers	0.00	0.00
Non-automatic carryovers	0.00	0.00
Total expenditure	0.00	0.00
Cancelled carryovers	0.00	0.00
Executed	0.00%	0.00%
<b>TOTAL</b>		
Budget	0.00	313,047.60
Committed	0.00	274,078.23
Paid	0.00	274,078.23
Automatic carryovers	0.00	0.00
Non-automatic carryovers	0.00	0.00
Total expenditure	0.00	274,078.23
Cancelled carryovers	0.00	38,969.37
Executed	0.00%	87.55%



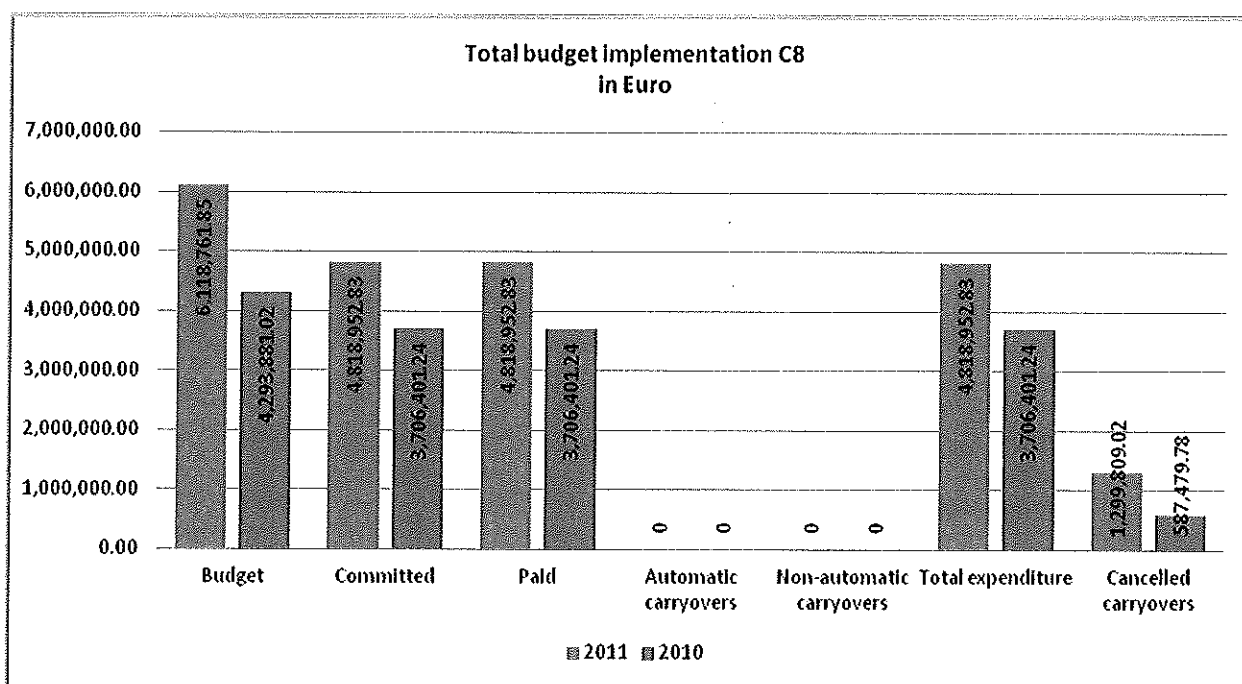
## BUDGET IMPLEMENTATION C4 - 1.1.2011-31.12.2011

	2011	2010
<b>TITLE 1</b>		
Budget	371.60	2,690.21
Committed	279.60	2,690.21
Paid	279.60	0.00
Automatic carryovers	0.00	2,690.21
Non-automatic carryovers	0.00	0.00
Total expenditure	279.60	2,690.21
Cancelled carryovers	92.00	0.00
Executed	75.24%	100.00%
<b>TITLE 2</b>		
Budget	5,500.00	6,250.00
Committed	5,500.00	6,250.00
Paid	2,350.00	6,250.00
Automatic carryovers	3,150.00	0.00
Non-automatic carryovers	0.00	0.00
Total expenditure	5,500.00	6,250.00
Cancelled carryovers	0.00	0.00
Executed	100.00%	100.00%
<b>TITLE 3</b>		
Budget	5,834.73	118.08
Committed	5,834.73	118.08
Paid	4,455.47	118.08
Automatic carryovers	1,379.26	0.00
Non-automatic carryovers	0.00	0.00
Total expenditure	5,834.73	118.08
Cancelled carryovers	0.00	0.00
Executed	100.00%	100.00%
<b>TOTAL</b>		
Budget	11,706.33	9,058.29
Committed	11,614.33	9,058.29
Paid	7,085.07	6,368.08
Automatic carryovers	4,529.26	2,690.21
Non-automatic carryovers	0.00	0.00
Total expenditure	11,614.33	9,058.29
Cancelled carryovers	92.00	0.00
Executed	99.21%	100.00%



## BUDGET IMPLEMENTATION C8 - 1.1.2011-31.12.2011

	2011	2010
<b>TITLE 1</b>		
Budget	1,065,883.88	572,522.69
Committed	823,315.12	436,623.03
Paid	823,315.12	436,623.03
Automatic carryovers	0.00	0.00
Non-automatic carryovers	0.00	0.00
Total expenditure	823,315.12	436,623.03
Cancelled carryovers	242,568.76	135,899.66
Executed	77.24%	76.26%
<b>TITLE 2</b>		
Budget	2,064,971.45	2,071,139.14
Committed	1,385,300.37	1,998,636.40
Paid	1,385,300.37	1,998,636.40
Automatic carryovers	0.00	0.00
Non-automatic carryovers	0.00	0.00
Total expenditure	1,385,300.37	1,998,636.40
Cancelled carryovers	679,671.08	72,502.74
Executed	67.09%	96.50%
<b>TITLE 3</b>		
Budget	2,987,906.52	1,650,219.19
Committed	2,610,337.34	1,271,141.81
Paid	2,610,337.34	1,271,141.81
Automatic carryovers	0.00	0.00
Non-automatic carryovers	0.00	0.00
Total expenditure	2,610,337.34	1,271,141.81
Cancelled carryovers	377,569.18	379,077.38
Executed	87.36%	77.03%
<b>TOTAL</b>		
Budget	6,118,761.85	4,293,881.02
Committed	4,818,952.83	3,706,401.24
Paid	4,818,952.83	3,706,401.24
Automatic carryovers	0.00	0.00
Non-automatic carryovers	0.00	0.00
Total expenditure	4,818,952.83	3,706,401.24
Cancelled carryovers	1,299,809.02	587,479.78
Executed	78.76%	86.32%





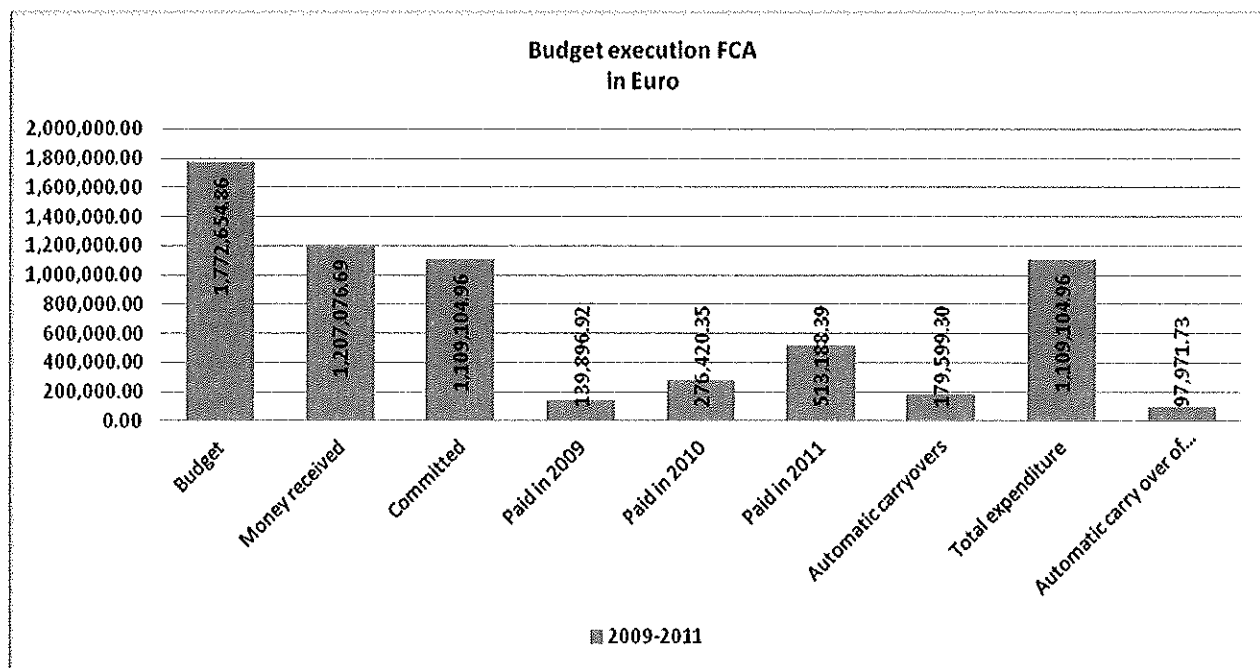
# BUDGET IMPLEMENTATION FCA 1.1.2011-31.12.2011

2011

2010

## TITLE 4

Budget (Amount granted in 2009)	1,772,654.86	1,772,654.86
Money received in 2009	1,207,076.69	1,207,076.69
Committed	1,109,104.96	939,509.72
Paid in 2009	139,896.92	139,896.92
Paid in 2010	276,420.35	276,420.35
Paid in 2011	513,188.39	
Automatic carryovers	179,599.30	523,192.45
Total expenditure	1,109,104.96	939,509.72
Automatic carryover of commitment appropriations	97,971.73	267,566.97
Executed	100.00%	100.00%

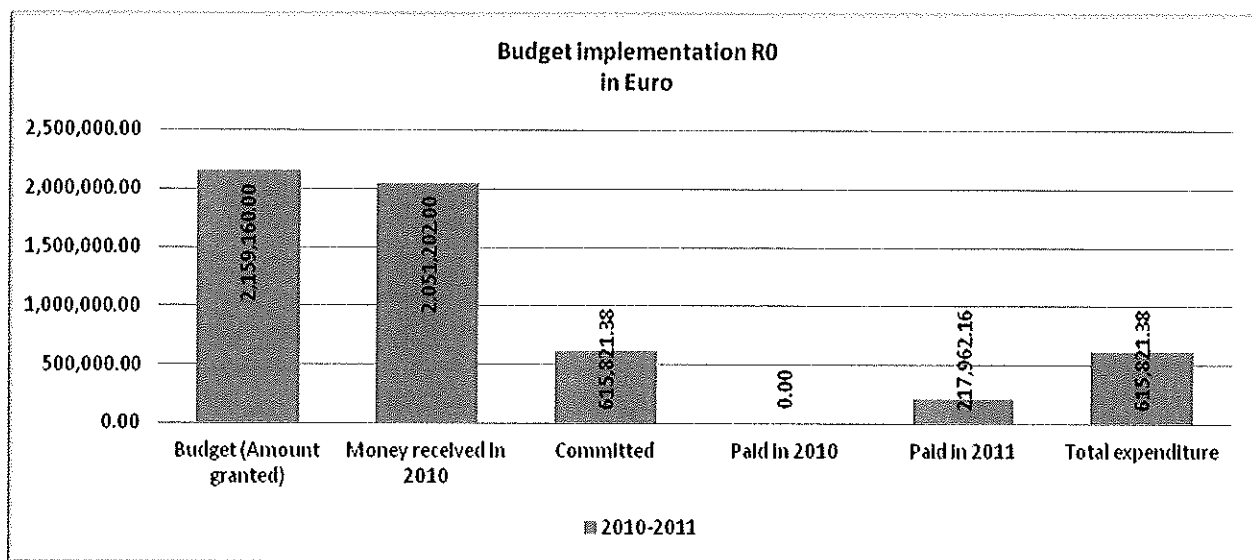


## BUDGET IMPLEMENTATION R0 1.1.2011-31.12.2011

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	615,821.38
Paid in 2010	0.00
Paid in 2011	217,962.16
Automatic carryovers	397,859.22
Total expenditure	615,821.38
Automatic carryover of commitment appropriations	1,435,380.62
Executed	100.00%



## RECONCILIATION BUDGETARY OUTTURN

	2011 Detail	2011 Total	2010 Detail	2010 Total
<b>Budgetary revenue outturn*</b>		<b>2,496,985.21</b>		<b>1,297,175.37</b>
<u>Impact of budgetary result (repay to the Commission)</u>		(2,496,985.21)		(1,297,175.37)
<u>Impact of purchase of fixed assets and depreciation</u>				
Purchase of fixed assets less unpaid assets	2,768,791.09		1,217,394.14	
Depreciation and write off fixed assets	(2,174,691.69)		(2,095,419.77)	
		594,099.40		(878,025.63)
<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*	5,187,288.78		6,118,761.85	
Accrued expenses and allocated expenses*	(2,301,027.81)		(2,042,974.51)	
		2,886,260.97		4,075,787.34
<u>Reversal of previous year accrued expenses</u>				
Carryovers	(6,118,761.85)		(4,606,928.62)	
Accrued expenses	2,042,974.51		2,188,643.02	
		(4,075,787.34)		(2,418,285.60)
<u>(Increase)/decrease of provisions</u>	(39,534.99)	(39,534.99)	(171,681.29)	(171,681.29)
<u>Other impacts</u>				
Prepaid expenses	160,333.07		26,541.88	
Reversal of prepayments previous year	(26,541.88)		(26,643.07)	
Creditors	(15,011.70)		(17,671.87)	
Payments on open creditor items from last year	17,671.87		13,230.31	
Transactions on grants	331,358.04		5,105.21	
Outstanding recovery orders from previous years	0.00		-8,969.18	
Other corrections	-23.92		0.00	
		467,785.48		(8,406.72)
<b>Total adjustments</b>		<b>(2,664,161.69)</b>		<b>(697,787.27)</b>
<b>Economic result</b>		<b>-167,176.48</b>		<b>599,388.10</b>

## **BUDGETARY MANAGEMENT**

**1.1.2011 – 31.12.2011**

### **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 2011, Eurojust received a budget of EUR 31,733,740 from the general budget of the European Union, EUR 31,333,740 of which was cashed. The budget was composed of non-differentiated appropriations.

### **Management Systems**

Eurojust used the ABAC financial system for the whole year of 2011. 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

IC4: Internal assigned revenue

R0: Grant appropriations (assigned revenue)

FCA: Grant appropriations (assigned revenue) – differentiated appropriations

## **REVENUE**

In 2011, the Eurojust budget has been funded from several sources of revenue. Eurojust received from the general budget of the European Union EUR 31,733,740 as a subsidy for its normal operations, EUR 31,333,740 of which was actually cashed. Other revenue received has been from bank interest gained on the subsidy on the Eurojust bank accounts balance of EUR 61,466.89 and other miscellaneous revenue of EUR 24,160.47. 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**

<b>2010</b>		<b>2011</b>	
Commitments	Payments	Commitments	Payments
97%	90%	93%	90%

The budget for Title 1 increased by 7% since 2010 reflecting the increased staffing costs and related expenses. At the end of 2011, from an establishment plan of 186 posts, 164 were filled. Eurojust continues to face difficulties in attracting and retaining staff to work in The Hague even though situation improved in 2011. During 2011, the Organisational Structure Review project was continuing. A new organisational structure was developed and approved by the College in 2011. Implementation of the project started in 2011 and will continue in 2012. One of the objectives of the Organisational Structure Review project is a more realistic grading for staff at some levels to help to attract and retain staff in future.

#### **Title 2**

<b>2010</b>		<b>2011</b>	
Commitments	Payments	Commitments	Payments
100%	72%	99%	78%

Almost 99% of funds were committed under title 2 in 2011. Total funds committed in 2011 are 3.3% higher than in 2010. Payment execution also increased by 13% in absolute figures and by 6% if compared to amount committed.

#### **Title 3**

<b>2010</b>		<b>2011</b>	
Commitments	Payments	Commitments*	Payments
97%	59%	96%	58%

In 2011 the amount of budget for Title 3 increased by 2.5% in comparison to 2010. 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 2011 – reflected as well in the meetings budget. More funds were spent on further development of Case Management System (CMS).

The automatic carry-over of payment appropriations decreased from €6,118,762 in 2010 to €5,187,289 in 2011, by € 931,473 reflecting better budgetary management in 2011 compared to 2010. € 3,138,725 of the carry-overs relate to IT costs both in Title 2 and Title 3, i.e. 60.5% of total automatic carry-overs.

The automatic carry-over from Title 1 reflects services of Interims (€ 69,510) in December 2011, for which Eurojust will only be invoiced in January 2012, and training costs for staff, which relate to trainings in 2011 but the costs will be reimbursed to staff and paid to external suppliers only in 2012. Title 2 contains a carry-over of costs relating to rent, utility costs, and other costs relating to the buildings in addition to IT costs denoted above. Title 3 contains a carry-over of costs relating to coordination meetings and seminars, which took place in 2011 as well as EJN related costs of 2011 in addition to IT costs denoted above.

The level of the appropriations not-utilized from C1 (€ 1,584,549) is higher in 2011 in comparison to 2010 (€ 652,727).

### **C3 – Appropriations non-automatically carried over**

There were none non-automatic carry-overs made in 2011.

### **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 arising from the repayment of amount wrongly paid for € 371.60, Title 1
- ➔ Proceed from the sale of company car for € 5,250.00, and repayment of postal charges for non delivered mails for € 250.00, Title 2
- ➔ Revenue arising from the repayment of amounts wrongly paid for € 5,834.73, Title 3

### **C8 – Appropriations automatically carried over**

The amount of carry-over from 2010 to 2011 was € 6.12m, and Eurojust used 79% of this carry-over by the end of 2011. In 2011, 17.2% of the amount committed in 2011 was carried over automatically to 2012. Compared to 2010, this means a decrease from 20.7% to 17.2%. The level of the cancelled carry-overs increased from € 587,479 in 2010 to € 1,299,809 in 2011. High level of cancelled carry-overs was mainly a result

of abolition of a LAN II project planned to be implemented and financed in cooperation with the Dutch State (Rijksgebouwendienst (RGD)). The initial budget of the project was planned and committed at the level of € 575,000. However, later in 2011 an external consultant (engaged by RGD) has delivered an assessment report and implementation proposal, which resulted in an increased cost of implementation of the project, i.e. € 1,300,000. This was a totally unforeseen increase of costs and there was insufficient budget available to facilitate the implementation of the proposed solution, thus, the project was put on hold until other possible solutions of project implementation were found. As a result, Eurojust had to cancel committed amount for this project. The envisaged price of app. € 1.3 million was too high given that the organization will move into new premises within 4 years – to save the taxpayers' money it was decided to cancel the entire project.

### **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, 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. The remaining 5% will be transferred to Eurojust after finalizing project implementation report at the end of the project. So far € 615,821 were committed in 2010 and 2011 altogether. Since beginning of the project payment execution is € 217,962.

### **FCA – Appropriations received for Grants**

Eurojust continued its development of the Case Management System through the so-called EPOC IV project. A total of € 1,376,364 was granted in 2009 to Eurojust and the project which started in April 2009 will run over 36 months, until 31 March 2012. In 2011 the payment execution is € 477,824.

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 was granted to Eurojust in 2009 and the project will run over 18.5 months. In 2011 the payment execution is € 35,363. In March 2011 Eurojust submitted final implementation report, which was approved and the European Commission DG Home affairs issued debit note for unexecuted pre-financed funds of € 139,159. Received debit note was executed on 16.12.2011.

Full reports on the execution of C1, 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 12. Funds were used to cover additional costs in different activities and projects, i.e. additional coordination meetings, IT consultancy, software set up and maintenance, server replacement, firewall replacement, BIG IP LTM device purchase, etc.



**BUDGETARY TABLES**  
**01.01.2011 – 31.12.2011**

**Fund Source : C1**

B.L.	Official Budget Item Desc (Fr)	Appropriation (1)	Committed (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)	Balance Commitment (1-2)	Balance Payment (2-3)
A-1100	Basic salaries (TBA)	7,892,927.00	7,552,868.66	95.69 %	7,552,868.66	95.69 %	340,058.34	0.00
A-1101	Family allowances	1,011,617.00	991,034.89	97.97 %	991,034.89	97.97 %	20,582.11	0.00
A-1102	ExpatriationAndForeignResidenceAllowances(IDE)	1,117,940.00	1,104,068.97	98.76 %	1,104,068.97	98.76 %	13,871.03	0.00
A-1103	Secretary's allowance (ISE)	10,019.00	9,441.82	94.24 %	9,441.82	94.24 %	577.18	0.00
	<b>Sum:</b>	<b>10,032,503.00</b>	<b>9,657,414.34</b>	<b>96.26 %</b>	<b>9,657,414.34</b>	<b>96.26 %</b>	<b>375,088.66</b>	<b>0.00</b>
A-1110	Auxiliary/Contract agents	2,060,005.00	1,800,562.75	87.41 %	1,800,562.75	87.41 %	259,442.25	0.00
	<b>Sum:</b>	<b>2,060,005.00</b>	<b>1,800,562.75</b>	<b>87.41 %</b>	<b>1,800,562.75</b>	<b>87.41 %</b>	<b>259,442.25</b>	<b>0.00</b>
A-1120	Training and information for staff	597,700.00	574,248.13	96.08 %	327,799.82	54.84 %	23,451.87	246,448.31
	<b>Sum:</b>	<b>597,700.00</b>	<b>574,248.13</b>	<b>96.08 %</b>	<b>327,799.82</b>	<b>54.84 %</b>	<b>23,451.87</b>	<b>246,448.31</b>
A-1130	Insurance against sickness	281,805.00	268,694.81	95.35 %	268,694.81	95.35 %	13,110.19	0.00
A-1131	Insurance against accidents and occupational disease	74,400.00	55,705.23	74.87 %	55,705.23	74.87 %	18,694.77	0.00
A-1132	Unemployment insurance for temporary staff	98,769.00	90,361.32	91.49 %	90,361.32	91.49 %	8,407.68	0.00
A-1134	Civil Liability insurance	350.00	250.00	71.43 %	150.00	42.86 %	100.00	100.00
	<b>Sum:</b>	<b>455,324.00</b>	<b>415,011.36</b>	<b>91.15 %</b>	<b>414,911.36</b>	<b>91.12 %</b>	<b>40,312.64</b>	<b>100.00</b>
A-1140	Birth and death grants	3,000.00	1,983.10	66.10 %	1,983.10	66.10 %	1,016.90	0.00
A-1141	AnnualTravelExpensesFromThePlaceOfWorkToOrigin	319,805.00	284,255.17	88.88 %	284,255.17	88.88 %	35,549.83	0.00
A-1147	Stand-by duty	28,800.00	15,417.77	53.53 %	15,417.77	53.53 %	13,382.23	0.00
	<b>Sum:</b>	<b>351,605.00</b>	<b>301,656.04</b>	<b>85.79 %</b>	<b>301,656.04</b>	<b>85.79 %</b>	<b>49,948.96</b>	<b>0.00</b>
A-1150	Overtime	78,737.00	57,754.97	73.35 %	57,754.97	73.35 %	20,982.03	0.00
	<b>Sum:</b>	<b>78,737.00</b>	<b>57,754.97</b>	<b>73.35 %</b>	<b>57,754.97</b>	<b>73.35 %</b>	<b>20,982.03</b>	<b>0.00</b>
A-1172	Consultancy	15,000.00					15,000.00	
A-1174*	Supplementary clerical and interim services	1,204,360.00	964,486.10	80.08 %	894,976.20	74.31 %	239,873.90	69,509.90
A-1175	Administrative publications	4,178.43	740.78	17.73 %	740.78	17.73 %	3,437.65	0.00
A-1176	Administrative translations	16,500.00	10,785.00	65.36 %	10,775.95	65.31 %	5,715.00	9.05
A-1177	Administrative Assistance	136,610.00	126,610.00	92.68 %	110,353.46	80.78 %	10,000.00	16,256.54

A-1178	Adminstrative Translations Legal	3,500.00	1,877.20	53.63 %	499.20	14.26 %	1,622.80	1,378.00
	Sum:	1,380,148.43	1,104,499.08	80.03 %	1,017,345.59	73.71 %	275,649.35	87,153.49
A-1180	Expenditure related to Recruitment	263,500.00	229,784.53	87.20 %	209,381.11	79.46 %	33,715.47	20,403.42
A-1181	Travel expenses taking up duty	8,800.00	3,881.95	44.11 %	3,881.95	44.11 %	4,918.05	0.00
A-1182	Installation resettlement and transfer allowances	122,827.00	101,092.66	82.30 %	101,092.66	82.30 %	21,734.34	0.00
A-1183	Removal expenses	53,000.00	50,183.20	94.69 %	49,085.50	92.61 %	2,816.80	1,097.70
A-1184	Temporary daily subsistence allowances	81,992.00	55,685.47	67.92 %	55,685.47	67.92 %	26,306.53	0.00
	Sum:	530,119.00	440,627.81	83.12 %	419,126.69	79.06 %	89,491.19	21,501.12
A-1190	Coefficient correcteurs (Weightings)	154,227.00	150,205.97	97.39 %	150,205.97	97.39 %	4,021.03	0.00
	Sum:	154,227.00	150,205.97	97.39 %	150,205.97	97.39 %	4,021.03	0.00
A-1300	Mission expenses Eurojust Staff	117,334.02	94,063.98	80.17 %	79,477.05	67.74 %	23,270.04	14,586.93
	Sum:	117,334.02	94,063.98	80.17 %	79,477.05	67.74 %	23,270.04	14,586.93
A-1400	Running costs of kitchenettes and canteens	56,000.00	54,778.52	97.82 %	49,832.74	88.99 %	1,221.48	4,945.78
	Sum:	56,000.00	54,778.52	97.82 %	49,832.74	88.99 %	1,221.48	4,945.78
A-1410	Medical service	71,388.00	50,201.97	70.32 %	30,908.93	43.30 %	21,186.03	19,293.04
	Sum:	71,388.00	50,201.97	70.32 %	30,908.93	43.30 %	21,186.03	19,293.04
A-1610	Social contacts between members of staff	59,500.00	56,947.41	95.71 %	14,850.41	24.96 %	2,552.59	42,097.00
	Sum:	59,500.00	56,947.41	95.71 %	14,850.41	24.96 %	2,552.59	42,097.00
A-1620	Other welfare expenditure	9,000.00	732.75	8.14 %	732.75	8.14 %	8,267.25	0.00
	Sum:	9,000.00	732.75	8.14 %	732.75	8.14 %	8,267.25	0.00
A-1630*	Staff Committee	13,000.00	10,486.77	80.67 %	1,723.69	13.26 %	2,513.23	8,763.08
	Sum:	13,000.00	10,486.77	80.67 %	1,723.69	13.26 %	2,513.23	8,763.08
A-1700*	EntertainmentAndRepresentationExpForTemporaryStaff	2,990.00	2,364.30	79.07 %	2,364.30	79.07 %	625.70	0.00
A-1701	Entertainment expenses Eurojust soiree	0.00					0.00	
	Sum:	2,990.00	2,364.30	79.07 %	2,364.30	79.07 %	625.70	0.00
		15,969,580.45	14,771,556.15	92.50 %	14,326,667.40	89.71 %	1,198,024.30	444,888.75
A-2000	Rent and ground rent	2,552,600.00	2,552,504.38	100.00 %	2,499,504.38	97.92 %	95.62	53,000.00
A-2001	Project bureau new premises	400,000.00	400,000.00	100.00 %	367,576.36	91.89 %	0.00	32,423.64
	Sum:	2,952,600.00	2,952,504.38	100.00 %	2,867,080.74	97.10 %	95.62	85,423.64

A-2010	Insurance	23,000.00	21,683.51	94.28 %	21,683.51	94.28 %	1,316.49	0.00
	Sum:	23,000.00	21,683.51	94.28 %	21,683.51	94.28 %	1,316.49	0.00
A-2020	Water gas electricity and heating	268,000.00	268,000.00	100.00 %	215,333.96	80.35 %	0.00	52,666.04
	Sum:	268,000.00	268,000.00	100.00 %	215,333.96	80.35 %	0.00	52,666.04
A-2030	Cleaning and maintenance	154,500.00	153,045.79	99.06 %	146,955.84	95.12 %	1,454.21	6,089.95
A-2031	Treatment of waste	11,500.00	11,500.00	100.00 %	8,683.81	75.51 %	0.00	2,816.19
	Sum:	166,000.00	164,545.79	99.12 %	155,639.65	93.76 %	1,454.21	8,906.14
A-2050*	Security and surveillance of buildings	1,440,600.00	1,432,920.83	99.47 %	1,305,949.40	90.65 %	7,679.17	126,971.43
A-2051	Health and safety at work	75,500.00	47,599.92	63.05 %	13,914.92	18.43 %	27,900.08	33,685.00
	Sum:	1,516,100.00	1,480,520.75	97.65 %	1,319,864.32	87.06 %	35,579.25	160,656.43
A-2070	ICT security projects	116,510.00	114,120.06	97.95 %	42,120.06	36.15 %	2,389.94	72,000.00
	Sum:	116,510.00	114,120.06	97.95 %	42,120.06	36.15 %	2,389.94	72,000.00
A-2080	Project bureau current premises	26,200.00	26,037.81	99.38 %	26,037.81	99.38 %	162.19	0.00
	Sum:	26,200.00	26,037.81	99.38 %	26,037.81	99.38 %	162.19	0.00
A-2090	Other expenditure on buildings	116,375.00	116,007.44	99.68 %	100,554.73	86.41 %	367.56	15,452.71
A-2091	Audio & Video equipment-maintenance	23,600.00	23,567.38	99.86 %	19,853.12	84.12 %	32.62	3,714.26
	Sum:	139,975.00	139,574.82	99.71 %	120,407.85	86.02 %	400.18	19,166.97
A-2100	Consumables	999.03	999.03	100.00 %	798.79	79.96 %	0.00	200.24
A-2101	Software	150,633.00	150,593.38	99.97 %	58,915.30	39.11 %	39.62	91,678.08
A-2102	Subscriptions	79,376.00	77,870.90	98.10 %	76,370.52	96.21 %	1,505.10	1,500.38
A-2103	ICT consultancy	525,004.18	524,713.47	99.94 %	106,789.29	20.34 %	290.71	417,924.18
	Sum:	756,012.21	754,176.78	99.76 %	242,873.90	32.13 %	1,835.43	511,302.88
A-2210	Purchase of furniture	133,200.00	133,125.27	99.94 %	89,505.00	67.20 %	74.73	43,620.27
	Sum:	133,200.00	133,125.27	99.94 %	89,505.00	67.20 %	74.73	43,620.27
A-2230	Purchase hire maintenance and repair of vehicles	94,025.00	93,365.62	99.30 %	92,235.44	98.10 %	659.38	1,130.18
A-2231	Insurance and registration of vehicles	11,430.00	10,729.16	93.87 %	10,729.16	93.87 %	700.84	0.00
	Sum:	105,455.00	104,094.78	98.71 %	102,964.60	97.64 %	1,360.22	1,130.18
A-2250*	Books non-operational	4,500.00	3,502.71	77.84 %	1,618.15	35.96 %	997.29	1,884.56
A-2252	Subscriptions non-operational	30,000.00	29,430.81	98.10 %	2,813.16	9.38 %	569.19	26,617.65
	Sum:	34,500.00	32,933.52	95.46 %	4,431.31	12.84 %	1,566.48	28,502.21

A-2300	Stationery and office supplies	47,520.00	47,520.00	100.00 %	45,180.74	95.08 %	0.00	2,339.26
	Sum:	47,520.00	47,520.00	100.00 %	45,180.74	95.08 %	0.00	2,339.26
A-2320	Bank charges	3,500.00	1,808.38	51.67 %	1,029.53	29.42 %	1,691.62	778.85
	Sum:	3,500.00	1,808.38	51.67 %	1,029.53	29.42 %	1,691.62	778.85
A-2330	Legal expenses	56,500.00	4,300.00	7.61 %	3,500.00	6.19 %	52,200.00	800.00
	Sum:	56,500.00	4,300.00	7.61 %	3,500.00	6.19 %	52,200.00	800.00
A-2400	Postal charges	15,150.00	13,788.00	91.01 %	10,452.84	69.00 %	1,362.00	3,335.16
	Sum:	15,150.00	13,788.00	91.01 %	10,452.84	69.00 %	1,362.00	3,335.16
A-2410	Telecommunications subscriptions and charges	84,384.49	84,384.49	100.00 %	78,755.06	93.33 %	0.00	5,629.43
	Sum:	84,384.49	84,384.49	100.00 %	78,755.06	93.33 %	0.00	5,629.43
A-2420	Projects	297,082.00	297,082.00	100.00 %	113,797.87	38.31 %	0.00	183,284.13
A-2421	Hardware	529,937.51	529,862.85	99.99 %	255,988.60	48.31 %	74.66	273,874.25
A-2422	Maintenance	482,555.82	481,434.36	99.77 %	316,541.70	65.60 %	1,121.46	164,892.66
	Sum:	1,309,575.33	1,308,379.21	99.91 %	686,328.17	52.41 %	1,196.12	622,051.04
		7,754,182.03	7,651,497.55	98.68 %	6,033,189.05	77.81 %	102,684.48	1,618,308.50
B3-000*	Co-ordination meetings	1,500,000.00	1,466,542.31	97.77 %	1,175,088.58	78.34 %	33,457.69	291,453.73
B3-004	Other meetings	71,000.00	70,930.15	99.90 %	57,660.22	81.21 %	69.85	13,269.93
B3-005	Training of National Members	84,000.00	81,236.44	96.71 %	35,271.44	41.99 %	2,763.56	45,965.00
B3-006	Contingency for meetings	25,000.00	24,876.93	99.51 %	3,882.43	15.53 %	123.07	20,994.50
	Sum:	1,680,000.00	1,643,585.83	97.83 %	1,271,902.67	75.71 %	36,414.17	371,683.16
B3-010	Seminars	412,000.00	394,687.59	95.80 %	246,664.82	59.87 %	17,312.41	148,022.77
	Sum:	412,000.00	394,687.59	95.80 %	246,664.82	59.87 %	17,312.41	148,022.77
B3-020	Protocol Office	28,500.00	28,458.50	99.85 %	21,218.50	74.45 %	41.50	7,240.00
B3-021	Representation expenses	11,800.00	11,800.00	100.00 %	8,244.87	69.87 %	0.00	3,555.13
	Sum:	40,300.00	40,258.50	99.90 %	29,463.37	73.11 %	41.50	10,795.13
B3-100*	Mission domestic work AUS	14,700.00	6,566.44	44.67 %	5,769.65	39.25 %	8,133.56	796.79
B3-100	Mission domestic work BEL	3,500.00	2,514.80	71.85 %	2,376.30	67.89 %	985.20	138.50
B3-100	Mission domestic work ESP	18,600.00	16,255.70	87.40 %	14,663.42	78.84 %	2,344.30	1,592.28
B3-100	Mission domestic work FRA	22,250.00	22,250.00	100.00 %	19,820.68	89.08 %	0.00	2,429.32
B3-100	Mission domestic work GER	19,500.00	16,642.92	85.35 %	15,242.92	78.17 %	2,857.08	1,400.00
B3-100	Mission domestic work GRE	17,000.00	16,500.00	97.06 %	13,725.49	80.74 %	500.00	2,774.51

B3-100	Mission domestic work IRE	13,750.00	11,189.37	81.38 %	10,753.03	78.20 %	2,560.63	436.34
B3-100	Mission domestic work ITA	19,500.00	17,723.95	90.89 %	14,029.14	71.94 %	1,776.05	3,694.81
B3-100	Mission domestic work NL	1,200.00	304.85	25.40 %	243.85	20.32 %	895.15	61.00
B3-100	Mission domestic work PT	8,750.00	6,531.38	74.64 %	6,531.38	74.64 %	2,218.62	0.00
B3-101	Mission domestic work CYP	8,100.00	7,406.28	91.44 %	4,631.87	57.18 %	693.72	2,774.41
B3-101	Mission domestic work CZE	14,500.00	9,076.06	62.59 %	8,009.72	55.24 %	5,423.94	1,066.34
B3-101	Mission domestic work DK	14,000.00	4,839.31	34.57 %	3,734.45	26.67 %	9,160.69	1,104.86
B3-101	Mission domestic work EST	13,000.00	9,310.13	71.62 %	8,867.84	68.21 %	3,689.87	442.29
B3-101	Mission domestic work FIN	10,100.00	3,904.40	38.66 %	3,904.40	38.66 %	6,195.60	0.00
B3-101	Mission domestic work HUN	14,000.00	11,874.99	84.82 %	11,197.03	79.98 %	2,125.01	677.96
B3-101	Mission domestic work LAT	10,400.00	8,699.59	83.65 %	8,699.59	83.65 %	1,700.41	0.00
B3-101*	Mission domestic work LUX	19,000.00	16,097.34	84.72 %	14,356.80	75.56 %	2,902.66	1,740.54
B3-101	Mission domestic work SWE	12,500.00	4,208.57	33.67 %	3,369.39	26.96 %	8,291.43	839.18
B3-101	Mission domestic work UK	13,500.00	7,273.39	53.88 %	6,286.11	46.56 %	6,226.61	987.28
B3-102	Mission domestic work BG	9,000.00	6,408.97	71.21 %	5,872.49	65.25 %	2,591.03	536.48
B3-102	Mission domestic work LIT	13,000.00	10,273.74	79.03 %	8,864.71	68.19 %	2,726.26	1,409.03
B3-102	Mission domestic work MAL	11,750.00	9,194.60	78.25 %	7,911.51	67.33 %	2,555.40	1,283.09
B3-102	Mission domestic work POL	14,400.00	11,340.92	78.76 %	10,358.34	71.93 %	3,059.08	982.58
B3-102	Mission domestic work RO	8,300.00	5,058.67	60.95 %	5,058.67	60.95 %	3,241.33	0.00
B3-102	Mission domestic work SI	11,800.00	9,354.32	79.27 %	8,814.53	74.70 %	2,445.68	539.79
B3-102	Mission domestic work SK	8,000.00	7,498.79	93.73 %	6,278.79	78.48 %	501.21	1,220.00
	Sum:	344,100.00	258,299.48	75.07 %	229,372.10	66.66 %	85,800.52	28,927.38

B3-110	Third Country missions	75,000.00	75,000.00	100.00 %	58,725.69	78.30 %	0.00	16,274.31
	Sum:	75,000.00	75,000.00	100.00 %	58,725.69	78.30 %	0.00	16,274.31

B3-120	Common Missions	175,000.00	175,000.00	100.00 %	140,489.52	80.28 %	0.00	34,510.48
B3-121	Seconded National Experts	926,409.00	879,135.93	94.90 %	879,135.93	94.90 %	47,273.07	0.00
	Sum:	1,101,409.00	1,054,135.93	95.71 %	1,019,625.45	92.57 %	47,273.07	34,510.48

B3-130	Other Missions	96,128.63	72,206.02	75.11 %	64,334.27	66.93 %	23,922.61	7,871.75
	Sum:	96,128.63	72,206.02	75.11 %	64,334.27	66.93 %	23,922.61	7,871.75

B3-200	Public Relations	45,000.00	43,917.42	97.59 %	34,108.42	75.80 %	1,082.58	9,809.00
B3-201	Development of new Eurojust website	20,000.00	1,565.00	7.83 %	1,565.00	7.83 %	18,435.00	0.00
B3-202	Publications information material	53,750.00	52,362.79	97.42 %	28,913.14	53.79 %	1,387.21	23,449.65
B3-203	Annual report production	250,000.00	250,000.00	100.00 %	248,337.12	99.33 %	0.00	1,662.88
	Sum:	368,750.00	347,845.21	94.33 %	312,923.68	84.86 %	20,904.79	34,921.53

B3-300*	Books operational	10,000.00	8,702.88	87.03 %	2,459.87	24.60 %	1,297.12	6,243.01
B3-301	Subscriptions operational	125,500.00	120,916.94	96.35 %	55,629.54	44.33 %	4,583.06	65,287.40

		Sum:	135,500.00	129,619.82	95.66 %	58,089.41	42.87 %	5,880.18	71,530.41
B3-310	Projects		1,472,288.98	1,471,375.30	99.94 %	168,380.68	11.44 %	913.68	1,302,994.62
B3-315*	Eurojust contribution to JIIs		31,925.00	28,479.86	89.21 %	7,992.54	25.04 %	3,445.14	20,487.32
	Sum:		1,504,213.98	1,499,855.16	99.71 %	176,373.22	11.73 %	4,358.82	1,323,481.94
B3-320	Subscriptions of ICT systems for National desks		52,750.00	51,722.26	98.05 %	50,913.67	96.52 %	1,027.74	808.59
B3-321	Telecommunications		201,739.98	201,739.98	100.00 %	178,223.00	88.34 %	0.00	23,516.98
B3-322	Consumables for National desks		639.89	639.89	100.00 %	586.04	91.58 %	0.00	53.85
B3-323	Hardware for National desks		344,982.20	344,871.80	99.97 %	170,558.10	49.44 %	110.40	174,313.70
B3-324	Software for National desks		100,049.00	100,022.16	99.97 %	38,903.45	38.88 %	26.84	61,118.71
B3-325	Maintenance Services for National desks		436,781.28	436,033.85	99.83 %	271,074.69	62.06 %	747.43	164,959.16
B3-326	ICT consultancy		303,233.56	303,105.64	99.96 %	31,129.52	10.27 %	127.92	271,976.12
	Sum:		1,440,175.91	1,438,135.58	99.86 %	741,388.47	51.48 %	2,040.33	696,747.11
B3-400	Translation at CDT		2,000.00					2,000.00	
B3-401	Translation by other agency		146,000.00	132,274.00	90.60 %	103,391.05	70.82 %	13,726.00	28,882.95
	Sum:		148,000.00	132,274.00	89.37 %	103,391.05	69.86 %	15,726.00	28,882.95
B3-500	EJN Projects		330,474.39	330,474.39	100.00 %	139,525.55	42.22 %	0.00	190,948.84
	Sum:		330,474.39	330,474.39	100.00 %	139,525.55	42.22 %	0.00	190,948.84
B3-510	EJN Meetings		134,525.61	134,509.92	99.99 %	56,642.44	42.11 %	15.69	77,867.48
	Sum:		134,525.61	134,509.92	99.99 %	56,642.44	42.11 %	15.69	77,867.48
B3-520	EJN awareness among practitioners and partners		50,000.00	50,000.00	100.00 %	32,289.93	64.58 %	0.00	17,710.07
	Sum:		50,000.00	50,000.00	100.00 %	32,289.93	64.58 %	0.00	17,710.07
B3-530	Other expenses related to EJN		7,000.00	7,000.00	100.00 %	5,511.70	78.74 %	0.00	1,488.30
	Sum:		7,000.00	7,000.00	100.00 %	5,511.70	78.74 %	0.00	1,488.30
B3-600	JSB Meetings		27,400.00	24,173.49	88.22 %	24,000.49	87.59 %	3,226.51	173.00
	Sum:		27,400.00	24,173.49	88.22 %	24,000.49	87.59 %	3,226.51	173.00
B3-610	JSB Representation Expenses		4,000.00	2,785.13	69.63 %	2,785.13	69.63 %	1,214.87	0.00
	Sum:		4,000.00	2,785.13	69.63 %	2,785.13	69.63 %	1,214.87	0.00
B3-620	Other expenses for JSB		18,000.00	18,000.00	100.00 %	1,300.00	7.22 %	0.00	16,700.00
	Sum:		18,000.00	18,000.00	100.00 %	1,300.00	7.22 %	0.00	16,700.00



B3-700	JIT meetings		45,500.00	30,500.00	67.03 %	11,115.30	24.43 %	15,000.00	19,384.70
	Sum:		45,500.00	30,500.00	67.03 %	11,115.30	24.43 %	15,000.00	19,384.70
B3-710	Other expenses related to JIT		9,500.00	4,790.77	50.43 %	2,170.77	22.85 %	4,709.23	2,620.00
	Sum:		9,500.00	4,790.77	50.43 %	2,170.77	22.85 %	4,709.23	2,620.00
B3-800	Genocide meetings		34,000.00	34,000.00	100.00 %	18,685.44	54.96 %	0.00	15,314.56
	Sum:		34,000.00	34,000.00	100.00 %	18,685.44	54.96 %	0.00	15,314.56
B3-810	Other expenses related to Genocide		4,000.00	4,000.00	100.00 %	293.60	7.34 %	0.00	3,706.40
	Sum:		4,000.00	4,000.00	100.00 %	293.60	7.34 %	0.00	3,706.40
			8,009,977.52	7,726,136.82	96.46%	4,606,574.55	57.51%	283,840.70	3,119,562.27
	Sum:		31,733,740.00	30,149,190.52	Sum:	24,966,431.00	Sum:	1,584,549.48	5,182,759.52
				Average:	95.01 %	Average:	78.67 %		

**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	371.60	279.60	75.24 %	92.00	371.60	279.60	75.24 %	0.00
	Sum:	371.60	279.60	75.24 %	92.00	371.60	279.60	75.24 %	0.00
A-2230	Purchase hire maintenance and repair of vehicles	5,250.00	5,250.00	100.00 %	0.00	5,250.00	2,100.00	40.00 %	3,150.00
	Sum:	5,250.00	5,250.00	100.00 %	0.00	5,250.00	2,100.00	40.00 %	3,150.00

A-2400	Postal charges	250.00	250.00	100.00 %	0.00	250.00	250.00	100.00 %	0.00
	Sum:	250.00	250.00	100.00 %	0.00	250.00	250.00	100.00 %	0.00
B3-120	Common Missions	694.85	694.85	100.00 %	0.00	694.85	694.85	100.00 %	0.00
B3-121	Seconded National Experts	3,454.97	3,454.97	100.00 %	0.00	3,454.97	3,454.97	100.00 %	0.00
	Sum:	4,149.82	4,149.82	100.00 %	0.00	4,149.82	4,149.82	100.00 %	0.00

B3-510	EJN Meetings	1,684.91	1,684.91	100.00 %	0.00	1,684.91	305.65	18.14 %	1,379.26
	Sum:	1,684.91	1,684.91	100.00 %	0.00	1,684.91	305.65	18.14 %	1,379.26



	<b>Sum:</b>	<b>11,706.33</b>	<b>11,614.33</b>	<b>Sum:</b>	<b>92.00</b>	<b>11,706.33</b>	<b>7,085.07</b>	<b>Sum:</b>	<b>4,529.26</b>
			<b>Average:</b>	<b>99.21 %</b>			<b>Average:</b>	<b>60.52 %</b>	

**Fund Source : C8**

B.L.	Official Budget Item Desc (Fr)	Appropriation (1)	Committed (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)	Balance Commitment (1-2)	Balance Payment (2-3)
A-1120	Training and information for staff	266,218.37	248,452.19	93.33 %	248,452.19	93.33 %	17,766.18	0.00
	<b>Sum:</b>	<b>266,218.37</b>	<b>248,452.19</b>	<b>93.33 %</b>	<b>248,452.19</b>	<b>93.33 %</b>	<b>17,766.18</b>	<b>0.00</b>

A-1172	Consultancy	391,685.75	357,944.78	91.39 %	357,944.78	91.39 %	33,740.97	0.00
A-1174	Supplementary clerical and interim services	218,614.35	102,316.38	46.80 %	102,316.38	46.80 %	116,297.97	0.00
A-1175	Administrative publications	1,200.00	519.89	43.32 %	519.89	43.32 %	680.11	0.00
A-1176	Administrative translations	543.40	543.40	100.00 %	543.40	100.00 %	0.00	0.00
A-1177	Administrative Assistance	10,462.00	2,811.18	26.87 %	2,811.18	26.87 %	7,650.82	0.00
	<b>Sum:</b>	<b>622,505.50</b>	<b>464,135.63</b>	<b>74.56 %</b>	<b>464,135.63</b>	<b>74.56 %</b>	<b>158,369.87</b>	<b>0.00</b>

A-1180	Expenditure related to Recruitment	50,479.11	29,092.59	57.63 %	29,092.59	57.63 %	21,386.52	0.00
A-1183	Removal expenses	9,877.00	8,538.75	86.45 %	8,538.75	86.45 %	1,338.25	0.00
	<b>Sum:</b>	<b>60,356.11</b>	<b>37,631.34</b>	<b>62.35 %</b>	<b>37,631.34</b>	<b>62.35 %</b>	<b>22,724.77</b>	<b>0.00</b>

A-1300	Mission expenses Eurojust Staff	28,267.50	12,266.08	43.39 %	12,266.08	43.39 %	16,001.42	0.00
	<b>Sum:</b>	<b>28,267.50</b>	<b>12,266.08</b>	<b>43.39 %</b>	<b>12,266.08</b>	<b>43.39 %</b>	<b>16,001.42</b>	<b>0.00</b>

A-1400	Running costs of kitchenettes and canteens	16,658.16	13,906.65	83.48 %	13,906.65	83.48 %	2,751.51	0.00
	<b>Sum:</b>	<b>16,658.16</b>	<b>13,906.65</b>	<b>83.48 %</b>	<b>13,906.65</b>	<b>83.48 %</b>	<b>2,751.51</b>	<b>0.00</b>

A-1410	Medical service	21,526.80	11,774.38	54.70 %	11,774.38	54.70 %	9,752.42	0.00
	<b>Sum:</b>	<b>21,526.80</b>	<b>11,774.38</b>	<b>54.70 %</b>	<b>11,774.38</b>	<b>54.70 %</b>	<b>9,752.42</b>	<b>0.00</b>

A-1610	Social contacts between members of staff	44,698.18	34,661.51	77.55 %	34,661.51	77.55 %	10,036.67	0.00
	<b>Sum:</b>	<b>44,698.18</b>	<b>34,661.51</b>	<b>77.55 %</b>	<b>34,661.51</b>	<b>77.55 %</b>	<b>10,036.67</b>	<b>0.00</b>

A-1620	Other welfare expenditure	518.07	216.00	41.69 %	216.00	41.69 %	302.07	0.00
	<b>Sum:</b>	<b>518.07</b>	<b>216.00</b>	<b>41.69 %</b>	<b>216.00</b>	<b>41.69 %</b>	<b>302.07</b>	<b>0.00</b>

A-1630	Staff Committee	4,167.81	267.90	6.43 %	267.90	6.43 %	3,899.91	0.00
	Sum:	4,167.81	267.90	6.43 %	267.90	6.43 %	3,899.91	0.00
A-1700	EntertainmentAndRepresentationExpForTemporaryStaff	967.38	3.44	0.36 %	3.44	0.36 %	963.94	0.00
	Sum:	967.38	3.44	0.36 %	3.44	0.36 %	963.94	0.00
		1,065,883.88	823,315.12	77.24%	823,315.12	77.24%	242,568.76	0.00
A-2000	Rent and ground rent	36,000.00	36,000.00	100.00 %	36,000.00	100.00 %	0.00	0.00
	Sum:	36,000.00	36,000.00	100.00 %	36,000.00	100.00 %	0.00	0.00
A-2020	Water gas electricity and heating	66,254.20	64,734.27	97.71 %	64,734.27	97.71 %	1,519.93	0.00
	Sum:	66,254.20	64,734.27	97.71 %	64,734.27	97.71 %	1,519.93	0.00
A-2030	Cleaning and maintenance	23,002.70	9,592.54	41.70 %	9,592.54	41.70 %	13,410.16	0.00
	Sum:	23,002.70	9,592.54	41.70 %	9,592.54	41.70 %	13,410.16	0.00
A-2050	Security and surveillance of buildings	147,477.61	144,429.57	97.93 %	144,429.57	97.93 %	3,048.04	0.00
A-2051	Health and safety at work	953.69	49.19	5.16 %	49.19	5.16 %	904.50	0.00
	Sum:	148,431.30	144,478.76	97.34 %	144,478.76	97.34 %	3,952.54	0.00
A-2070	ICT security projects	72,640.00	72,560.09	99.89 %	72,560.09	99.89 %	79.91	0.00
	Sum:	72,640.00	72,560.09	99.89 %	72,560.09	99.89 %	79.91	0.00
A-2080	Project bureau current premises	27,550.37	27,550.37	100.00 %	27,550.37	100.00 %	0.00	0.00
	Sum:	27,550.37	27,550.37	100.00 %	27,550.37	100.00 %	0.00	0.00
A-2090	Other expenditure on buildings	742,993.59	194,258.26	26.15 %	194,258.26	26.15 %	548,735.33	0.00
A-2091	Audio & Video equipment-maintenance	15,610.39	14,666.00	93.95 %	14,666.00	93.95 %	944.39	0.00
	Sum:	758,603.98	208,924.26	27.54 %	208,924.26	27.54 %	549,679.72	0.00
A-2100	Consumables	613.58	565.98	92.24 %	565.98	92.24 %	47.60	0.00
A-2101	Software	27,537.32	27,537.32	100.00 %	27,537.32	100.00 %	0.00	0.00
A-2102	Subscriptions	1,541.56	0.00	0.00 %	0.00	0.00 %	1,541.56	0.00
	Sum:	29,692.46	28,103.30	94.65 %	28,103.30	94.65 %	1,589.16	0.00
A-2210	Purchase of furniture	11,452.80	11,214.80	97.92 %	11,214.80	97.92 %	238.00	0.00
	Sum:	11,452.80	11,214.80	97.92 %	11,214.80	97.92 %	238.00	0.00

A-2250	Books non-operational	5,795.42	5,346.82	92.26 %	5,346.82	92.26 %	448.60	0.00
A-2252	Subscriptions non-operational	12,653.27	11,825.25	93.46 %	11,825.25	93.46 %	828.02	0.00
	Sum:	18,448.69	17,172.07	93.08 %	17,172.07	93.08 %	1,276.62	0.00
A-2300	Stationery and office supplies	2,958.05	2,081.70	70.37 %	2,081.70	70.37 %	876.35	0.00
	Sum:	2,958.05	2,081.70	70.37 %	2,081.70	70.37 %	876.35	0.00
A-2320	Bank charges	488.84	486.11	99.44 %	486.11	99.44 %	2.73	0.00
	Sum:	488.84	486.11	99.44 %	486.11	99.44 %	2.73	0.00
A-2330	Legal expenses	2,706.00	1,300.00	48.04 %	1,300.00	48.04 %	1,406.00	0.00
	Sum:	2,706.00	1,300.00	48.04 %	1,300.00	48.04 %	1,406.00	0.00
A-2400	Postal charges	5,528.25	4,225.26	76.43 %	4,225.26	76.43 %	1,302.99	0.00
	Sum:	5,528.25	4,225.26	76.43 %	4,225.26	76.43 %	1,302.99	0.00
A-2410	Telecommunications subscriptions and charges	6,786.35	0.00	0.00 %			6,786.35	0.00
	Sum:	6,786.35	0.00	0.00 %			6,786.35	0.00
A-2420	Projects	389,534.67	298,519.19	76.63 %	298,519.19	76.63 %	91,015.48	0.00
A-2421	Hardware	379,525.91	377,317.31	99.42 %	377,317.31	99.42 %	2,208.60	0.00
A-2422	Maintenance	85,366.88	81,040.34	94.93 %	81,040.34	94.93 %	4,326.54	0.00
	Sum:	854,427.46	756,876.84	88.58 %	756,876.84	88.58 %	97,550.62	0.00
		2,064,971.45	1,385,300.37	67.09 %	1,385,300.37	67.09 %	679,671.08	0.00
B3-000	Co-ordination meetings	212,160.02	172,948.21	81.52 %	172,948.21	81.52 %	39,211.81	0.00
B3-001	College meetings	12,597.13	5,722.57	45.43 %	5,722.57	45.43 %	6,874.56	0.00
B3-002	Meetings with other institutions- Europol etc	4,588.40	2,945.11	64.19 %	2,945.11	64.19 %	1,643.29	0.00
B3-004	Other meetings	11,642.55	7,091.02	60.91 %	7,091.02	60.91 %	4,551.53	0.00
B3-005	Training of National Members	38,063.55	38,024.32	99.90 %	38,024.32	99.90 %	39.23	0.00
	Sum:	279,051.65	226,731.23	81.25 %	226,731.23	81.25 %	52,320.42	0.00
B3-010	Seminars	122,732.44	37,275.20	30.37 %	37,275.20	30.37 %	85,457.24	0.00
	Sum:	122,732.44	37,275.20	30.37 %	37,275.20	30.37 %	85,457.24	0.00

B3-021	Representation expenses	2,131.18	1,653.35	77.58 %	1,653.35	77.58 %	477.83	0.00
	Sum:	2,131.18	1,653.35	77.58 %	1,653.35	77.58 %	477.83	0.00
B3-100	Mission domestic work AUS	5,049.40	2,658.37	52.65 %	2,658.37	52.65 %	2,391.03	0.00
B3-100	Mission domestic work BEL	1,644.50	565.50	34.39 %	565.50	34.39 %	1,079.00	0.00
B3-100	Mission domestic work ESP	5,263.31	1,469.75	27.92 %	1,469.75	27.92 %	3,793.56	0.00
B3-100	Mission domestic work FRA	7,942.33	4,226.88	53.22 %	4,226.88	53.22 %	3,715.45	0.00
B3-100	Mission domestic work GER	9,008.87	5,200.80	57.73 %	5,200.80	57.73 %	3,808.07	0.00
B3-100	Mission domestic work GRE	4,127.11	683.20	16.55 %	683.20	16.55 %	3,443.91	0.00
B3-100	Mission domestic work IRE	1,705.31	840.85	49.31 %	840.85	49.31 %	864.46	0.00
B3-100	Mission domestic work ITA	6,898.39	1,676.58	24.30 %	1,676.58	24.30 %	5,221.81	0.00
B3-100	Mission domestic work NL	588.50	0.00	0.00 %	0.00		588.50	0.00
B3-100	Mission domestic work PT	1,726.30	0.00	0.00 %	0.00		1,726.30	0.00
B3-101	Mission domestic work CYP	2,024.10	251.00	12.40 %	251.00	12.40 %	1,773.10	0.00
B3-101	Mission domestic work CZE	3,077.54	733.23	23.83 %	733.23	23.83 %	2,344.31	0.00
B3-101	Mission domestic work DK	2,706.46	514.70	19.02 %	514.70	19.02 %	2,191.76	0.00
B3-101	Mission domestic work EST	1,340.39	1,084.14	80.88 %	1,084.14	80.88 %	256.25	0.00
B3-101	Mission domestic work FIN	2,204.95	1,025.93	46.53 %	1,025.93	46.53 %	1,179.02	0.00
B3-101	Mission domestic work HUN	3,009.15	1,152.66	38.31 %	1,152.66	38.31 %	1,856.49	0.00
B3-101	Mission domestic work LAT	2,828.22	441.09	15.60 %	441.09	15.60 %	2,387.13	0.00
B3-101	Mission domestic work LUX	1,327.41	0.00	0.00 %	0.00		1,327.41	0.00
B3-101	Mission domestic work SWE	4,312.75	445.81	10.34 %	445.81	10.34 %	3,866.94	0.00
B3-101	Mission domestic work UK	6,336.40	0.00	0.00 %	0.00		6,336.40	0.00
B3-102	Mission domestic work BG	2,372.69	414.23	17.46 %	414.23	17.46 %	1,958.46	0.00
B3-102	Mission domestic work LIT	3,961.18	1,156.23	29.19 %	1,156.23	29.19 %	2,804.95	0.00
B3-102	Mission domestic work MAL	3,583.72	2,130.28	59.44 %	2,130.28	59.44 %	1,453.44	0.00
B3-102	Mission domestic work POL	4,911.42	1,237.25	25.19 %	1,237.25	25.19 %	3,674.17	0.00
B3-102	Mission domestic work RO	2,151.51	100.53	4.67 %	100.53	4.67 %	2,050.98	0.00
B3-102	Mission domestic work SI	3,809.35	964.16	25.31 %	964.16	25.31 %	2,845.19	0.00
B3-102	Mission domestic work SK	2,314.03	909.64	39.31 %	909.64	39.31 %	1,404.39	0.00
	Sum:	96,225.29	29,882.81	31.06 %	29,882.81	31.06 %	66,342.48	0.00
B3-110	Third Country missions	11,921.85	2,731.76	22.91 %	2,731.76	22.91 %	9,190.09	0.00
	Sum:	11,921.85	2,731.76	22.91 %	2,731.76	22.91 %	9,190.09	0.00
B3-120	Common Missions	40,143.95	13,347.40	33.25 %	13,347.40	33.25 %	26,796.55	0.00
	Sum:	40,143.95	13,347.40	33.25 %	13,347.40	33.25 %	26,796.55	0.00

B3-130	Other Missions	26,400.54	7,449.87	28.22 %	7,449.87	28.22 %	18,950.67	0.00
	Sum:	26,400.54	7,449.87	28.22 %	7,449.87	28.22 %	18,950.67	0.00
B3-200	Public Relations	223,813.31	219,274.60	97.97 %	219,274.60	97.97 %	4,538.71	0.00
B3-202	Publications information material	20,204.80	19,588.55	96.95 %	19,588.55	96.95 %	616.25	0.00
B3-203	Annual report production	15,703.77	10,895.29	69.38 %	10,895.29	69.38 %	4,808.48	0.00
	Sum:	259,721.88	249,758.44	96.16 %	249,758.44	96.16 %	9,963.44	0.00
B3-300	Books operational	4,027.32	4,027.28	100.00 %	4,027.28	100.00 %	0.04	0.00
B3-301	Subscriptions operational	66,105.37	64,111.86	96.98 %	64,111.86	96.98 %	1,993.51	0.00
	Sum:	70,132.69	68,139.14	97.16 %	68,139.14	97.16 %	1,993.55	0.00
B3-310	Projects	1,351,892.76	1,315,521.32	97.31 %	1,315,521.32	97.31 %	36,371.44	0.00
B3-315	Eurojust contribution to JIIs	7,578.80	3,479.14	45.91 %	3,479.14	45.91 %	4,099.66	0.00
	Sum:	1,359,471.56	1,319,000.46	97.02 %	1,319,000.46	97.02 %	40,471.10	0.00
B3-320	Subscriptions of ICT systems for National desks	600.34	0.00	0.00 %			600.34	0.00
B3-321	Telecommunications	15,203.61	306.12	2.01 %	306.12	2.01 %	14,897.49	0.00
B3-322	Consumables for National desks	459.58	459.58	100.00 %	459.58	100.00 %	0.00	0.00
B3-323	Hardware for National desks	256,044.36	251,258.20	98.13 %	251,258.20	98.13 %	4,786.16	0.00
B3-324	Software for National desks	11,472.51	11,472.51	100.00 %	11,472.51	100.00 %	0.00	0.00
B3-325	Maintenance Services for National desks	56,731.69	53,866.93	94.95 %	53,866.93	94.95 %	2,864.76	0.00
	Sum:	340,512.09	317,363.34	93.20 %	317,363.34	93.20 %	23,148.75	0.00
B3-401	Translation by other agency	28,150.55	21,679.17	77.01 %	21,679.17	77.01 %	6,471.38	0.00
	Sum:	28,150.55	21,679.17	77.01 %	21,679.17	77.01 %	6,471.38	0.00
B3-500	EJN Projects	238,626.95	226,133.77	94.76 %	226,133.77	94.76 %	12,493.18	0.00
	Sum:	238,626.95	226,133.77	94.76 %	226,133.77	94.76 %	12,493.18	0.00
B3-510	EJN Meetings	79,545.91	62,101.46	78.07 %	62,101.46	78.07 %	17,444.45	0.00
	Sum:	79,545.91	62,101.46	78.07 %	62,101.46	78.07 %	17,444.45	0.00
B3-520	EJN awareness among practitioners and partners	2,785.98	586.16	21.04 %	586.16	21.04 %	2,199.82	0.00
	Sum:	2,785.98	586.16	21.04 %	586.16	21.04 %	2,199.82	0.00

B3-530	Other expenses related to EJA	12,360.70	11,779.66	95.30 %	11,779.66	95.30 %	581.04	0.00
	Sum:	12,360.70	11,779.66	95.30 %	11,779.66	95.30 %	581.04	0.00
B3-600	JSB Meetings	4,862.59	1,605.12	33.01 %	1,605.12	33.01 %	3,257.47	0.00
	Sum:	4,862.59	1,605.12	33.01 %	1,605.12	33.01 %	3,257.47	0.00
B3-620	Other expenses for JSB	13,128.72	13,119.00	99.93 %	13,119.00	99.93 %	9.72	0.00
	Sum:	13,128.72	13,119.00	99.93 %	13,119.00	99.93 %	9.72	0.00
		2,987,906.52	2,610,337.34	87.36%	2,610,337.34	87.36%	377,569.18	0.00
	Sum:	6,118,761.85	4,818,952.83	Sum: 78.76 %	4,818,952.83	Sum: 78.76 %	1,299,809.02	0.00
			Average:		Average:			

**Fund Source : R0**

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)
B4-100	Participation in Criminal Justice programmes (JITs)	2,051,202.00	615,821.38	30.02 %	1,435,380.62	2,051,202.00	217,962.16	10.63 %	397,859.22
	Sum:	2,051,202.00	615,821.38	30.02 %	1,435,380.62	2,051,202.00	217,962.16	10.63 %	397,859.22

	Sum:	2,051,202.00	615,821.38	Sum:	1,435,380.62	2,051,202.00	217,962.16	Sum:	397,859.22
			Average:	30.02 %			Average:	10.63 %	

**Fund Source : FCA**

B.L.	Official Budget Item Desc (Fr)	Commitment Appropriation (1)	Commitment Execution (2)	% (3=2/1)	Not Used Appropriation (4)	Payment Appropriation (5)	Payment Execution (6)	% (7=6/5)	RAL (8=2-6)
B4-000	EPOC project	1,167,938.40	656,805.08	56.24 %	511,133.32	617,392.70	477,824.67	40.91 %	178,980.41
	Sum:	1,167,938.40	656,805.08	56.24 %	511,133.32	617,392.70	477,824.67	40.91 %	178,980.41

B4-100	Participation in Criminal Justice programmes (JITs)	188,399.19	35,982.61	19.10 %	152,416.58	173,366.72	35,363.72	18.77 %	618.89
	Sum:	188,399.19	35,982.61	19.10 %	152,416.58	173,366.72	35,363.72	18.77 %	618.89

	Sum:	1,356,337.59	692,787.69	Sum:	663,549.90	790,759.42	513,188.39	Sum:	179,599.30
			Average:	51.08 %			Average:	64.90 %	

## **ANNEX TO THE BUDGET ACCOUNTS**



## **LIST FOR EUROJUST COLLEGE MEMBERS 2011**

(status December 2011)

National Member for <b>BELGIUM and Vice President</b>	Michèle Coninx
National Member for <b>BULGARIA</b>	Mariana Lilova
National Member for <b>CZECH REPUBLIC</b>	Lukáš Starý
National Member for <b>DENMARK</b>	Jesper Hjørttenberg
National Member for <b>GERMANY</b>	Hans-Holger Herrnfeld
National Member for <b>ESTONIA and Vice President</b>	Raivo Sepp
National Member for <b>IRELAND</b>	Robert Sheehan
National Member for <b>GREECE</b>	Lampros Patsavellas
National Member for <b>SPAIN</b>	Juan Antonio García Jabaloy
National Member for <b>FRANCE</b>	Sylvie Petit-Leclaire
National Member for <b>ITALY</b>	Francesco Lo Voi
National Member for <b>CYPRUS</b>	Katerina Loizou
National Member for <b>LATVIA</b>	Gunārs Bundzis
National Member for <b>LITHUANIA</b>	Laima Cekeliene
National Member for <b>LUXEMBOURG</b>	Carlos Zeyen
National Member for <b>HUNGARY</b>	Ilona Lévai
National Member for <b>MALTA</b>	Donatella Frendo Dimech
National Member for <b>NETHERLANDS</b>	Marc Van Erve
National Member for <b>AUSTRIA</b>	Ingrid Maschl-Clausen
National Member for <b>POLAND</b>	Mariusz Skowronski
National Member for <b>PORTUGAL</b>	João Miguel
National Member for <b>ROMANIA</b>	Elena Dinu
National Member for <b>SLOVENIA</b>	Malči Gabrijelčič
National Member for <b>SLOVAKIA</b>	Ladislav Hamran
National Member for <b>FINLAND</b>	Harri Tiesmaa
National Member for <b>SWEDEN</b>	Ola Laurell
National Member for <b>UNITED KINGDOM and President</b>	Aled Williams

**ADMINISTRATIVE DIRECTOR**

**Klaus Rackwitz**

## **LIST OF EUROJUST ADMINISTRATIVE UNITS 2011**

(Status December 2011)

Head of Budget, Finance and Procurement	Mike Moulder
Head of Human Resources	Linda Scotts
Head of Information Management	Jon Broughton
Head of Corporate Services	Jacques VOS
Head of Legal Services	Catherine Deboyser
Head of Case Analysis Unit	Alinde Verhaag (Acting)

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EJN Secretariat

Fatima Martins

## ESTABLISHMENT PLAN 2011

Function group and grade	2011			
	Authorised under the EU Budget		Filled as at 31/12/2011	
	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		6
AD 7		14		2
AD 6		17		21
AD 5		5		9
<b>AD total</b>		<b>53</b>		<b>45</b>
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		56		60
AST 2		21		14
AST 1		23		43
<b>AST total</b>		<b>133</b>		<b>122</b>
<b>GRAND TOTAL</b>		<b>186</b>		<b>167</b>

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TITLE(S) AND PARAGRAPH(S) CONCERNED	REPLIES FROM AGENCY	COMMENTS FROM THE COURT
<b><u>COMMENTS ON BUDGETARY AND FINANCIAL MANAGEMENT</u></b>		
<p>12. Payment appropriations amounting to 6,1 million euro had been carried over from 2010 to 2011. The Court highlighted in its report for the financial year 2010 that such a high level of carry-over was excessive. Out of the amount carried over, 1,3 million euro had to be cancelled in 2011. Payment appropriations amounting to 5,2 million euro (16% of total payment appropriations) have been carried over to 2012. Of this amount, 3,1 million euro related to title III (operational expenditure) which represents 39% of title III payment appropriations. This level is again excessive and at odds with the principle of annuality.</p>		
<b><u>OTHER COMMENTS</u></b>		
<p>13. In the report for the financial year 2010, the Court noted that there was scope to reconsider the definition of respective roles and</p>		

# EUROJUST

responsibilities between the Director and the College of Eurojust in order to avoid the overlap of responsibilities, currently resulting from the Founding Regulation <sup>1</sup> . No corrective measures were taken in 2011.		
14. Eurojust has not yet adopted all Implementing Rules of the Staff Regulations <sup>2</sup> .		
15. The Court again identified shortcomings in recruitment procedures. The composition of the selection boards was in several cases not fully in line with the requirements of the Staff Regulations: not all the members of the selection board had the required minimum staff grade. In one selection procedure, the Chairman of the Board was a direct superior of the only candidate invited for the interview and selected		

<sup>1</sup> Articles 28, 29, 30 and 36 of the Council Decision 2002/187/JHA, as amended by Council Decision 2003/659/JHA (OJ L 245, 29.9.2003, p. 44) and 2009/426/JHA (OJ L 138, 4.6.2009, p. 14).

<sup>2</sup> Implementing rules are missing for the areas: "Reclassification", "Administrative inquiries and disciplinary procedure", "Part-time work", "Job-Sharing", "Middle management", "Temporary occupation of management posts", "Appraisal senior management", "Early retirement without reduction of pension rights", "Leave", "Staff Committee" and "Mission guide."

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for the post.		
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