



College Decision 2016-14 adopting the opinion of the College on Eurojust Final Accounts 2015

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 14 January 2014 (hereinafter referred to as “the Eurojust Financial Regulation”), and in particular Article 99 (2) thereof,

Having regard to the preliminary observations of the European Court of Auditors on the annual accounts 2015 of Eurojust,

Having regard to the Final Accounts 2015 signed off by the Accounting Officer on 15 April 2016 and drawn up by the Administrative Director on 18 April 2016 and sent to the College on 28 June 2016,

Whereas:

- (1) Eurojust Final Accounts 2015 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 2015 are included in Annex II to this opinion;
- (3) Mazars Independent Auditors Report on the Provisional Accounts 2015 is attached as Annex III to this opinion.



(4) An excerpt from the accounts shows the following information:


REVENUE	2015
Union Contribution	33,818,351
Other revenue	54,588
Total revenue	33,872,939
EXPENDITURE	
Payments made	(30,109,211)
Automatic carry-over of appropriations	(3,700,128)
Total expenditure	(33,809,339)
Outturn for the financial year (before special items)	63,600
Carry-overs from previous year for internal assigned revenues	9,701
Cancelled carryovers	525,194
Currency losses	(846)
Balance for the financial year	597,649

HAS ISSUED THIS OPINION:

1. The College gives a favourable opinion on the Eurojust Final Accounts 2015 drawn up by the Administrative Director of Eurojust.
2. The College requests the accounting officer to send the Eurojust Final Accounts 2015, 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 2015 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 28 June 2016

On behalf of the College of Eurojust,



MICHÈLE CONINSX
President of Eurojust



FINAL ACCOUNTS OF EUROJUST

Financial Statements

**Reports on Implementation of the
Budget of Eurojust**

Financial Year 2015



EUROJUST

The European Union's Judicial Cooperation Unit

P.O. Box 16183 – 2500 BD The Hague • The Netherlands

These accounts have been prepared and signed off by the Accounting Officer and drawn up by the Administrative Director.

The opinion of the Management Board on the final accounts will be given in June 2016.

The final accounts together with the opinion of the Management Board will be sent out to the Commission's Accounting Officer, the European Court of Auditors, the European Parliament, the Council and Mazars by 1 July 2016.

The final annual accounts will be published on Eurojust website:

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

The Hague, 15 April 2016

Aleksandra Haydar
The Accounting Officer of Eurojust

The Hague, 18 April 2016

Klaus Rackwitz
The Administrative Director of Eurojust



EUROJUST

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EUROJUST

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CERTIFICATE

The annual accounts of Eurojust for the year 2015 have been prepared in accordance with Title IX of the Financial Regulation applicable to the general budget of the European Union, in accordance with Title IX of the Eurojust Financial Regulation, with the accounting rules adopted by the Commission's Accounting Officer, and the accounting principles and methods adopted by myself.

I acknowledge my responsibility for the preparation and presentation of the annual accounts of Eurojust in accordance with Article 68 of the Financial Regulation and with Article 50 of the Eurojust 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 Eurojust 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 fairly, in all material aspects, the financial position, the results of the operations and the cash-flow of Eurojust.

A handwritten signature in blue ink, appearing to read 'Aleksandra Haydar', written in a cursive style.

Aleksandra Haydar

The Accounting Officer of Eurojust



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 92 of Eurojust Financial Regulation of 14 January 2014, the following annual accounts together with the reports on implementation of the budget of Eurojust have been drawn up.

BACKGROUND INFORMATION

These financial statements and report on budgetary implementation have been drawn up for Eurojust, a European Union body established by 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 principal activity is to stimulate and improve the coordination of investigations and prosecutions between the competent authorities in the Member States and to improve the cooperation between the competent authorities of the Member States, in particular by facilitating the execution of international mutual legal assistance and the implementation of extradition requests. Eurojust supports in any way possible the competent authorities of the Member States to render their investigations and prosecutions more effective when dealing with cross-border crime. The seat of Eurojust is in The Hague.¹

Eurojust expenditures are financed by an annual contribution 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. President of the College is Ms Michèle Coninx, National Member for Belgium (elected on April 17, 2012, re-elected in May 2015).

The College shall be assisted by an administration, headed by the Administrative Director, Mr Klaus U. Rackwitz. In accordance with Article 36 of the Eurojust Decision, the Administrative Director is the Authorizing Officer for the budget of Eurojust 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 50 (1) of Eurojust Financial Regulation, the College appointed Mrs Aleksandra Haydar as the Accounting Officer of Eurojust on October 19, 2010 following a recruitment procedure.

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



EUROJUST

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FINANCIAL STATEMENTS



EUROJUST

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BALANCE SHEET

	Note	31.12.2015	31.12.2014
EUR			
NON-CURRENT ASSETS		4,022,658	4,561,725
Intangible Assets	2.1	2,108,229	2,301,066
Property, Plant and Equipment	2.2	1,911,429	2,260,659
Land and buildings		-	-
Plant and equipment		13,513	20,962
Computer hardware		1,394,589	1,587,133
Furniture and vehicles		330,463	442,753
Other fixtures and fittings		172,864	209,811
Non-Current Receivables and Recoverables		3,000	-
Deposits		3,000	-
CURRENT ASSETS		4,870,239	5,292,283
Exchange Receivables	2.3	538,163	434,394
Deferred charges		486,241	358,114
Sundry receivables		49,726	70,796
Current receivables from consolidated entities		-	2,782
Current receivables		1,027	-
Accrued income		1,169	2,702
Non-Exchange Receivables	2.3	379,465	413,167
Current recoverable member states		379,465	413,167
Cash and cash equivalents	2.4	3,952,611	4,444,722
TOTAL ASSETS		8,892,897	9,854,008
NON-CURRENT LIABILITIES		682,400	682,400
Provisions	2.5	682,400	682,400
CURRENT LIABILITIES		2,669,161	2,063,306
Payables	2.6	2,669,161	2,063,306
Current payables		49,540	9,734
Sundry payables		117,328	70,566
Accrued charges		1,904,644	1,391,929
Accounts payable to consolidated EU entities	2.6.1	597,649	591,077
TOTAL LIABILITIES		3,351,561	2,745,706
NET ASSETS		5,541,336	7,108,302
Accumulated surplus/deficit		7,108,302	6,424,801
Economic result of the year		(1,566,966)	683,501



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STATEMENT OF FINANCIAL PERFORMANCE

		EUR	
	Note	2015	2014
OPERATING REVENUE	3.1	33,257,648	33,284,790
Non-Exchange Revenue		33,252,397	33,279,609
EU Contribution	3.1.1	33,220,702	33,068,437
Other non-exchange revenue	3.1.2	31,695	211,172
Exchange Revenue	3.1.2	5,251	5,181
OPERATING EXPENSES	3.2	(34,824,614)	(32,601,289)
Operational expenses		(6,469,751)	(4,876,342)
Administrative expenses		(28,354,863)	(27,724,947)
Staff expenses		(16,569,714)	(16,467,390)
Property, plant and equipment related expenses		(7,854,363)	(7,555,450)
Other expenses		(3,923,429)	(3,697,949)
Financial expenses		(7,357)	(4,158)
SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES		(1,566,966)	683,501
ECONOMIC RESULT OF THE YEAR		(1,566,966)	683,501



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CASH FLOW STATEMENT

EUR

	Note	2015	2014
Economic result of the year		(1,566,966)	683,501
Operating activities	4.1	2,627,474	613,726
Amortisation		922,900	782,101
Depreciation		1,170,352	1,577,518
(Increase)/decrease in receivables and recoverables		(73,067)	1,608,317
Increase/(decrease) in provisions		0	(184,665)
Increase/(decrease) in payables		599,283	(1,271,523)
Increase/(decrease) in payables to consolidated EU entities		6,572	(1,907,619)
(Gains)/Losses on sale of property, plant and equipment		1,434	9,597
Investing activities	4.2	(1,552,619)	(1,431,375)
(Purchase) of intangible assets and property, plant and equipment		(1,552,619)	(1,431,375)
Net Cash flow		(492,111)	(134,148)
Net increase/(decrease) in cash and cash equivalents		(492,111)	(134,148)
Cash and cash equivalents at the beginning of the year		4,444,722	4,578,870
Cash and cash equivalents at year-end		3,952,611	4,444,722

STATEMENT OF CHANGES IN NET ASSETS

EUR

	Note	Accumulated Surplus/(Deficit)	Economic result of the year	Net Assets (total)
Balance as at 31 December 2014		6,424,801	683,501	7,108,302
Changes in accounting policies				-
Balance as at 1 January 2015		6,424,801	683,501	7,108,302
Allocation of the 2014 economic result		683,501	(683,501)	-
Economic result of the year			(1,566,966)	(1,566,966)
Balance as at 31 December 2015		7,108,302	(1,566,966)	5,541,336



NOTES TO THE FINANCIAL STATEMENTS

1.1.2015 – 31.12.2015

1. SIGNIFICANT ACCOUNTING POLICIES

1.1. Legal basis and Accounting rules

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 92 of Eurojust Financial Regulation of 14 January 2014, these annual accounts together with the reports on implementation of the budget of Eurojust have been drawn up.

These financial statements are prepared on the basis of the EU Accounting Rules as adopted by the Commission’s Accounting Officer 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.

The accounting system of Eurojust comprises general accounts and budget accounts. These accounts are kept in Euro on the basis of the calendar year. The budget accounts give a detailed picture of the implementation of the budget. They are based on the modified cash accounting principle.² The general accounts allow for the preparation of the financial statements as they show all charges and income for the financial year and are designed to establish the financial position in the form of a balance sheet as at 31 December.

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.

1.2. Accounting principles

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.

Article 95 of the Financial Regulation of Eurojust sets out the accounting principles to be applied in drawing up the financial statements.

The overall considerations (or accounting principles) to be followed when preparing the financial statements are laid down in EU Accounting rule 2 and are the same as those described in IPSAS 1, that is:

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



Fair presentation

Financial statements shall present fairly the financial position, financial performance and cash flows of an entity. Fair presentation requires the faithful representation of the effects of transactions, other events and conditions in accordance with the definitions and recognition criteria for assets, liabilities, revenue and expenses set out in EC accounting rules. The application of the EC accounting rules, with additional disclosures when necessary, is presumed to result in financial statements that achieve a fair presentation (EU Accounting Rule 2).

Accrual Basis

In order to meet their objectives, financial statements are prepared on the accrual basis of accounting. Under this basis, the effects of transactions and other events are recognised when they occur (and not as cash or its equivalent is received or paid) and they are recorded in the accounting records and reported in the financial statements of the periods to which they relate (EU Accounting Rule 2).

Going concern basis

When preparing financial statements an assessment of an entity's ability to continue as a going concern shall be made. Financial statements shall be prepared on a going concern basis unless there is an intention to liquidate the entity or to cease operating, or if there is no realistic alternative but to do so. These 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 (EU Accounting Rule 2).

Consistency of presentation

According to this principle the presentation and classification of items in the financial statements shall be retained from one period to the next (EU Accounting Rule 2).

Aggregation

Each material class of similar items shall be presented separately in the financial statements. Items of a dissimilar nature or function shall be presented separately unless they are immaterial (EU Accounting Rule 2).

Offsetting

Assets and liabilities, and revenue and expenses, shall not be offset unless required or permitted by an EU Accounting rule (EU Accounting Rule 2).

Comparative Information

Except when an EU accounting rule permits or requires otherwise, comparative information shall be disclosed in respect of the previous period for all amounts reported in the financial statements. When



the presentation or classification of items in the financial statements is amended, comparative amounts shall be reclassified unless the reclassification is impracticable (EU Accounting Rule 2).

1.3. Basis of preparation

Functional and reporting currency

The financial statements are presented in euros, which is the functional and reporting currency of Eurojust (Eurojust Financial Regulation, Article 96).

Transactions

Foreign currency transactions are recorded using the exchange rates prevailing at the day of the transactions.

Foreign exchange gains and losses resulting from the settlement of foreign currency transactions and from the translation of monetary items in foreign currency into euros at year-end are recognised in the statement of financial performance.

Chart of Accounts

The chart of accounts used by Eurojust follows the structure of the chart of accounts of the European Commission (PCUE).

Use of estimates

Preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect reported amounts presented and disclosed in the Financial Statements of Eurojust. Significant estimates and assumptions in these financial statements require judgment and are used for, but not limited to, accrued income and charges, provisions, contingent assets and liabilities. Actual results reported in future periods may be different from these estimates. Changes in estimates are reflected in the period in which they become known.

1.4. Balance Sheet

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.

1.4.1. Intangible assets

Intangible assets are identifiable non-monetary assets without physical substance. Acquired computer software licences are stated at historical cost less accumulated amortisation and impairment losses. The assets are amortised on a straight-line basis over their estimated useful lives. The estimated useful lives of intangible assets depend on their specific economic lifetime or legal lifetime determined by an agreement.



Amortisation is the systematic allocation of the depreciable amount of an intangible asset over its useful life (EU Accounting Rule 6).

Internally developed intangible assets are capitalised when the relevant criteria of the EU Accounting rules are met. The costs capitalisable include all directly attributable costs necessary to create, produce, and prepare the asset to be capable of operating in the manner intended by management. Costs associated with research activities, non-capitalisable development costs and maintenance costs are recognised as expenses as incurred.

1.4.2. Property, plant and equipment

All property, plant and equipment are stated at historical cost less accumulated depreciation and impairment losses. Historical cost includes expenditure that is directly attributable to the acquisition or construction of the asset. Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits or service potential associated with the item will flow to Eurojust and its cost can be measured reliably. Repairs and maintenance costs are charged to the statement of financial performance during the financial period in which they are incurred.

Assets under construction are not depreciated as these assets are not yet available for use.

Depreciation is the systematic allocation of the depreciable amount of an asset over its useful life (EU Accounting Rule 7).

The depreciation is calculated using the straight-line method. Please see note 2.2 for the rates.

Gains or losses on disposals are determined by comparing proceeds less selling expenses with the carrying amount of the disposed asset and are included in the statement of financial performance.

Leases

Leases where the lessor retains a significant portion of the risks and rewards inherent to ownership are classified as operating leases. Payments made under operating leases are recognised as an expense in the statement of financial performance on a straight-line basis over the period of the lease.

1.4.3. Financial assets

Eurojust has as financial assets its receivables and current bank accounts. Receivables arise when Eurojust provides money, goods or services directly to a debtor with no intention of trading the receivable. They are included in current assets, except for maturities more than 12 months of the balance sheet date.

1.4.4. Receivables

Receivables are carried at original 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 the difference between the asset's carrying amount and the recoverable amount. The amount of the write down is recognised in the statement of financial performance.

1.4.5. Cash and cash equivalents

Cash and cash equivalents are financial instruments and classified as available for sale financial assets. They include cash at hand and deposits held at call with banks.

1.4.6. Provisions

Provisions are recognised when Eurojust has a present legal or constructive obligation towards third parties as a result of past events, it is more likely than not that an outflow of resources will be required to settle the obligation, and the amount can be reliably estimated. The amount of the provision is the best estimate of the expenditures expected to be required to settle the present obligation at the reporting date.

1.4.7. Financial liabilities

Eurojust has as financial liabilities its payables. They are classified as current liabilities, except for maturities more than 12 months after the balance sheet date.

1.4.8. Payables

Payables arising from the purchase of goods and services are recognised at invoice reception for the original amount and corresponding expenses are entered in the accounts when the supplies or services are delivered and accepted by Eurojust.

1.4.9. Accrued and deferred income and charges

According to the EU Accounting rules, transactions and events are recognised in the financial statements in the period to which they relate. At the end of the accounting period, accrued expenses are recognised based on an estimated amount of the transfer obligation of the period. The calculation of accrued expenses is done in accordance with detailed operational and practical guidelines issued by the Commission and by Eurojust which aim at ensuring that the financial statements reflect a true and fair view.

Revenue is also accounted for in the period to which it relates. At year-end, if an invoice is not yet issued but the service has been rendered, the supplies have been delivered by Eurojust or a contractual agreement exists (i.e. by reference to a treaty), an accrued income will be recognised in the financial statements.

In addition, at year-end, if an invoice is issued but the services have not yet been rendered or the goods supplied have not yet been delivered, the revenue or charges will be deferred and recognised in the subsequent accounting period.



1.5. Statement of financial performance

1.5.1. Revenue

Non-exchange revenue makes up the vast majority of Eurojust revenue and includes mainly EU contribution.

Exchange revenue is the revenue from the sale of goods and services. It is recognised when the significant risk and rewards of ownership of the goods are transferred to the purchaser. Revenue associated with a transaction involving the provision of services is recognised by reference to the stage of completion of the transaction at the reporting date.

Interest income consists of received bank interest.

1.5.2. Expenses

According to the principle of accrual-based accounting, the financial statements take account of expenses relating to the reporting period, without taking into consideration the payment date; meaning when the goods or services are used or consumed.

Exchange expenses arising from the purchase of goods and services are recognised when the supplies are delivered and accepted by Eurojust. They are valued at original invoice cost.

Non-exchange expenses account for the majority of Eurojust expenses. They relate to transfers to beneficiaries and can be of three types: entitlements, transfers under agreement and contributions.

Transfers are recognised as expenses in the period during which the events giving rise to the transfer occurred, as long as the nature of the transfer is allowed by regulation (Financial Regulation, Staff Regulations, or other regulation) or a contract has been signed authorising the transfer; any eligibility criteria have been met by the beneficiary; and a reasonable estimate of the amount can be made.

When a request for payment or cost claim is received and meets the recognition criteria, it is recognised as an expense for the eligible amount. At year-end, incurred eligible expenses due to the beneficiaries but not yet reported are estimated and recorded as accrued expenses.

1.6. Contingent Assets and Liabilities

1.6.1. Contingent assets

A contingent asset is a possible asset that arises from past events and the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of Eurojust. It is not recognised because the amount of the obligation cannot be measured with sufficient reliability. A contingent asset is disclosed when an inflow of economic benefits or service potential is probable.



1.6.2. Contingent liabilities

A contingent liability is a possible obligation that arises from past events and of which the existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of Eurojust; or a present obligation that arises from past events but is not recognised because: it is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation or, in the rare circumstances where the amount of the obligation cannot be measured with sufficient reliability.

2. NOTES TO THE BALANCE SHEET

NON-CURRENT ASSETS

Eurojust uses ABAC Assets as inventory application which is an integrated part of the ABAC platform. The non-current intangible and tangible (property, plant and equipment) assets are also called fixed assets.

2.1. Intangible assets

The intangible (fixed) assets at Eurojust consist of computer software and the development cost of the intangible assets under construction. The amortisation is calculated using the straight line method with a 25 % rate.

In 2015 Eurojust capitalised additional development costs for the CMS system, spent on rebuilding the existing system to the requirements of the new Eurojust Decision. In 2014 the useful life of CMS has been extended by two years.

2015	Internally generated Computer Software	Other Computer Software	Total Computer Software	Intangible assets under construction	Total
Gross carrying amounts 01.01.2015	3,079,701	2,094,367	5,174,068	272,729	5,446,797
Additions	-	39,475	39,475	700,270	739,745
Disposals	-	(242,327)	(242,327)	(9,682)	(252,009)
Transfer between headings	963,317	-	963,317	(963,317)	-
Gross carrying amounts 31.12.2015	4,043,018	1,891,515	5,934,533	-	5,934,533
Accumulated amortization and impairment 01.01.2015	(1,513,292)	(1,632,439)	(3,145,731)	-	(3,145,731)
Amortization	(664,603)	(258,297)	(922,900)	-	(922,900)
Disposals	-	242,327	242,327	-	242,327
Accumulated amortization and impairment 31.12.2015	(2,177,895)	(1,648,409)	(3,826,304)	-	(3,826,304)
Net carrying amounts 31.12.2015	1,865,123	243,106	2,108,229	-	2,108,229



Not capitalised cost	Research cost	Not capitalised development cost *
Cost of the year	605,659	719,308
* Including yearly amortization on the capitalised Intangible assets Internally generated		

Eurojust's individual threshold for Capitalisation of Internally generated Intangible assets is EUR 200,000.

2.2. Property, plant and equipment

Tangible (fixed) assets at Eurojust consist of leasehold improvements, technical equipment, vehicles, furniture, kitchen and cafeteria equipment, computer hardware and telecommunication and audio-visual equipment.

The depreciation is calculated using the straight-line method with the following rates:

Type of asset	Straight line depreciation rate
Leasehold improvement	18.18%*
Plant and equipment	12.5%
Computer hardware	25%
Vehicles	25%
Furniture	10%
Kitchen, cafeteria equipment	12.5%
Telecommunication and audio-visual equipment	25%

*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.

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

Details of the PPE's depreciation can be found in the table below.



2015	Buildings	Plant and Equipment	Computer hardware	Furniture and vehicles	Other Fixtures and Fittings	Total
Gross carrying amounts 01.01.2015	3,500,615	188,957	6,202,444	2,198,653	1,084,559	13,175,228
Additions	-	-	763,855	21,339	37,362	822,556
Disposals	-	-	(1,229,320)	-	(85,625)	(1,314,945)
Gross carrying amounts 31.12.2015	3,500,615	188,957	5,736,979	2,219,992	1,036,296	12,682,839
Accumulated amortization and impairment 01.01.2015	(3,500,615)	(167,995)	(4,615,311)	(1,755,900)	(874,748)	(10,914,569)
Depreciation	-	(7,449)	(956,399)	(133,629)	(72,875)	(1,170,352)
Disposals	-	-	1,229,320	-	84,191	1,313,511
Accumulated amortization and impairment 31.12.2015	(3,500,615)	(175,444)	(4,342,390)	(1,889,529)	(863,432)	(10,771,410)
Net carrying amounts 31.12.2015	-	13,513	1,394,589	330,463	172,864	1,911,429

CURRENT ASSETS

2.3. Receivables

	2015	2014
Deferred charges	486,241	358,114
Sundry receivables	49,726	70,796
Current receivables from consolidated entities	-	2,782
Current receivables	1,027	-
Accrued income	1,169	2,702
Current recoverable Member States	379,465	413,167
Total	917,628	847,561

The deferred charges (prepayments) consist of prepaid subscriptions and prepaid maintenance fees.

Sundry receivables in 2014 consist mainly of the recoverables arising from the retroactive adjustments of remunerations based on Regulations of the European Parliament and of the Council and in 2015 – of various deductions to be recovered from staff, including those moving between EU entities.

Accrued income represents the bank interest for 2015 but cashed in 2016.



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Current recoverable Member States represent outstanding VAT refund for the last quarter of the year. Eurojust pays the invoices from Dutch suppliers with VAT and claims the VAT refund from the Host State on a quarterly basis.

In 2015 there are no impaired receivables.

The maximum exposure to credit risk is equal to the carrying amount.

2.4. Cash and cash equivalents

	2015	2014
Bank accounts	3,926,089	4,417,580
Imprest accounts	26,522	27,142
Total	3,952,611	4,444,722

The bank accounts are held with Commerzbank AG, ING NL and BNP Paribas–Fortis BE.

NON-CURRENT LIABILITIES

2.5. Provisions long-term

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 equipment, server room, etc.) when leaving the building. The estimated amount to cover this obligation is EUR 682,400. The current lease contract, initially until 2014, is extended until 2016; therefore we recognise this obligation as long term provision.

	2015	2014
Estimated removal costs of user installations	682,400	682,400

CURRENT LIABILITIES

2.6. Payables

	2015	2014
Current payables	49,540	9,734
Sundry payables	117,328	70,566
Accrued charges	1,904,644	1,391,929
Accounts payable to consolidated EU entities	597,649	591,077
	2,669,161	2,063,306



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The current payables as at 31 December 2015 comprise outstanding unpaid invoices from suppliers and other public bodies.

Sundry payables represent payables for property, plant and equipment delivered but not invoiced yet.

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

The calculated amount of the holiday compensation is recognised as accrued expense and amounts to EUR 376,070 (2014: EUR 398,300).

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 their annual leave, they shall be paid compensation equal to one thirtieth of their monthly remuneration for each leave's day due to them.

2.6.1. Accounts payable to consolidated EU entities

	2015	2014
Repayable positive budgetary result	597,649	591,077
Total	597,649	591,077

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 Commission therefore when the total incurred eligible expenditure do not cover the total received amount, Eurojust has an obligation to return the unused pre-financing advance to the Commission.

3. NOTES TO THE STATEMENT OF FINANCIAL PERFORMANCE

3.1. Revenue

Revenues consist mainly of the Union contribution (subsidy) received from the European Commission.

3.1.1. Union contribution

	2015	2014
Union contribution	33,220,702	33,076,163
Accrued income for grants	-	(1,621,029)
Income recognition grants	-	1,613,303
Total	33,220,702	33,068,437

3.1.2. Other operating revenue

	2015	2014
Miscellaneous recoveries	31,695	211,172
Bank interest and exchange rate gains	5,251	5,181
Total	36,946	216,353

Miscellaneous recoveries consist of amounts reimbursed by the Translation Centre reserves (reimbursed to all agencies in proportion to the amounts paid in prior years) and recoveries of



expenses such as vehicle insurance overpaid due to changed insurance policy, postal charges, phone, travel.

3.2. Expenses

	2015	2014
Operational expenses	6,469,751	4,876,342
Staff expenses	16,569,714	16,467,390
Property, plant and equipment related expenses	7,854,363	7,555,450
Other administrative expenses	3,923,429	3,697,949
Financial expenses	7,357	4,158
Total	34,824,614	32,601,289

Operational expenses contain the meetings, missions and other operative expenses for the Members of the College, expenses for the Joint Investigation Teams (JITs), for the European Judicial Network (EJN), as well as the expenses for the Joint Supervisory Body (JSB) and Genocide.

Staff expenses contain personnel related expenses such as salaries, allowances, social security contributions and other welfare expenses.

All salary calculations giving the total staff expenses included in the Statement of financial performance of the Agency are externalized to the Office for administration and payment of individual entitlements (also known as the Paymaster's Office - PMO) which is a central office of the European Commission.

The PMO's mission is to manage the financial rights of permanent, temporary and contractual staff working at the Commission, to calculate and to pay their salaries and other financial entitlements. The PMO provides these services to other EU institutions and agencies as well. The PMO is also responsible for managing the health insurance fund of the Institutions, together with processing and paying the claims of reimbursement from staff members. The PMO also manages the pension fund and pays the pensions of retired staff members. PMO is being audited by the European Court of Auditors.

The Agency is only responsible for the communication to the PMO of reliable information allowing the calculation of the staff costs. It is also responsible to check that this information has been correctly handled in the monthly payroll report used for accounting payroll costs. It is not responsible for the calculation of the payroll costs performed by PMO.

Average number of employees

	2015	2014
Temporary agents	198	195
Contract agents	26	32
Total	224	227



Property, plant and equipment related expenses contain the charged depreciation and amortisation of respectively tangible and intangible non-current assets, the rental of buildings, the maintenance, security and insurance of the premises.

Other administrative expenses contain office running costs, the cost of interim staff and of training of staff as well as research, development and operational costs for internally generated intangible assets such as:

- 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.
- E-MS; DMS; e-Rec; e-HR.

4. NOTES TO THE CASH FLOW STATEMENT

Cash flow information is used to provide a basis for assessing the ability of Eurojust to generate cash and cash equivalents, and its needs to utilise those cash flows.

The cash flow statement is prepared using the indirect method. This means that the economic result of the financial year is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments, and items of revenue or expense associated with investing cash flows.

Cash flows arising from transactions in a foreign currency are recorded in the EU's reporting currency (Euro), by applying to the foreign currency amount the exchange rate between the euro and the foreign currency at the date of the cash flow.

The cash flow statement presented reports cash flows during the period classified by operating and investing activities (Eurojust does not have financing activities).

4.1. Operating activities

Operating activities are the activities of the EU that are not investing activities. These are the majority of the activities performed.

4.2. Investing activities

Investing activities are the acquisition and disposal of intangible assets and property, plant and equipment and of other investments which are not included in cash equivalents. The objective is to show the real investments made by Eurojust.



5. CONTINGENT ASSETS AND LIABILITIES, OTHER SIGNIFICANT DISCLOSURES

5.1. Contingent assets

Eurojust has identified no contingent assets for 2015.

5.2. Contingent liabilities

Eurojust has identified no contingent liabilities for 2015.

5.3. Other significant disclosures

5.3.1. Operating leases

Operating 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 statement of financial performance 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 (Rijks Vastgoed Bedrijf, ex. Rijks Gebouwen Dienst) for its premises in the office building called “De Haagse Arc” and “De Haagse Veste”.

The period of the contract for De Haagse Arc is from 1 January 2003 to 30 June 2012, extended up to 29 March 2019. The earliest possible date to terminate the contract is 30 June 2017. Therefore, we recognise as a contingent liability the payable amount until that date.

The period of the contract for De Haagse Veste is valid from 15 July 2008 to 30 June 2014, extended for indefinite period. The earliest possible date to terminate the contract is 30 June 2017. Therefore, we recognise as a contingent liability the payable amount until that date.

Description	Charges paid in 2015	Charges to be paid next year	Charges to be paid later than one year	Total charges to be paid
Rent Arc	1,546,490	2,016,821	935,580	2,952,401
Rent HV 1	947,849	1,146,840	573,420	1,720,260
Total Rent	2,494,339	3,163,661	1,509,000	4,672,661

5.3.2. Outstanding commitments not yet expensed (carryovers)

	2015	2014
Automatic carryovers C1	3,681,603	4,211,131
Automatic carryovers C4	1,758	35,595
Automatic carryovers R0	10,000	-
Accrued expenses	(1,907,003)	(1,391,929)
Outstanding commitments not yet expensed	1,786,358	2,854,797



The total amount disclosed above is the budgetary RAL (Reste à Liquider) less related amounts that have been included as accrued expenses in the 2015 statement of financial performance. The budgetary RAL is an amount representing the open commitments for which payments and/or de-commitments have not yet been made.

5.3.3. Significant legal commitments

	2015	2014
Multi-annual contractual commitments	10,281,742	9,428,498

These commitments originated because Eurojust entered into long-term legal commitments in respect of amounts that were not yet covered by commitment appropriations in the budget. This can relate to multiannual programmes or amounts that Eurojust is committed to pay in the future under administrative contracts existing at the balance sheet date (e.g. relating to the provision of services such as security, cleaning, etc., but also contractual commitments concerning specific projects such as building works).

Eurojust has signed a cooperation agreement with the Host State for the lump sum of EUR 8 million which has to be paid by the date of delivery of the New Premises, with an addendum for additional EUR 1.8 million. It is expected that in the future months the obligation related to the New Premises will rise up to EUR 18.4 million.

6. PROTECTION OF THE BUDGET OF EUROJUST

6.1. Recoveries

Under direct management, and in accordance with the Financial Regulation, recovery orders should be established by the authorising officer for amounts unduly paid. Recoveries are then implemented by direct bank transfer from the debtor (e.g. a supplier) or by offsetting from other amounts that Eurojust owes to the debtor. The Financial Regulation foresees additional procedures to ensure the collection of recovery orders overdue, which are the object of a specific follow-up by the Accounting Officer of Eurojust.

6.2. Preventive mechanisms

In addition to the corrective mechanisms mentioned above, Eurojust uses a number of preventive mechanisms to protect the EU budget. Under direct management, preventive actions include checks made on eligibility of expenditure being claimed by beneficiaries. These ex-ante controls are intended to provide reasonable assurance on the legality and regularity of expenditure being paid. Eurojust can also provide guidance, particularly on contractual issues, with the aim of ensuring a sound and efficient management of funding and therefore a lower risk of irregularities.



7. FINANCIAL INSTRUMENTS

Financial instruments at Eurojust comprise cash, current receivables and recoverables, current payables, amounts due to and from consolidated entities. Financial instruments give rise to liquidity, credit, interest rate and foreign currency risks, information about which and how they are managed is set out below.

The carrying amounts of financial instruments are as follows:

	2015	2014
Financial assets		
Deposits, non-current	3,000	-
Deferred charges	486,241	358,114
Sundry receivables	49,726	70,796
Current receivables from consolidated entities	-	2,782
Current receivables	1,027	-
Accrued income	1,169	2,702
Current recoverable Member States	379,465	413,167
Cash and cash equivalents	3,952,611	4,444,722
Total financial assets	4,873,239	5,292,283
Financial liabilities		
Provisions, non-current	682,400	682,400
Current payables	49,540	9,734
Sundry payables	117,328	70,566
Accounts payable to consolidated EU entities	597,649	591,077
Total financial liabilities	1,446,917	1,353,777
Total net financial instruments	3,426,322	3,938,506

Credit risk

Credit risk is the risk of loss due to a debtor's/borrower's non-payment of a loan or other line of credit (either the principal or interest or both) or other failure to meet a contractual obligation. The default events include a delay in repayments, restructuring of borrower repayments and bankruptcy.

Treasury resources are kept with commercial banks. The EU contribution is requested 4 times a year based on cash forecasts. Minimum cash levels, proportional to the average amount of quarterly payments executed from it, are kept on each account. As a consequence the amounts kept overnight on these accounts remain constantly at low levels and so ensure Eurojust's risk exposure is limited.

In addition, specific guidelines are applied for the selection of commercial banks in order to further minimise counterparty risk to which Eurojust is exposed:

- All commercial banks are selected by call for tenders. The minimum short term credit rating required for admission to the tendering procedures is Moody's P-1 or equivalent (S&P A-1 or Fitch F1). A lower level may be accepted in specific and duly justified circumstances.



- The credit ratings of the commercial banks where Eurojust has accounts are reviewed at least on a monthly basis or higher frequency if and when needed.

31 December 2015	Receivables with Member States	All receivables with third parties including accruals & deferrals (excluding receivables with MS and receivables with consol. entities)	Receivables with consolidated entities	Bank accounts
Counterparties <u>with</u> external credit rating	379,465	-	-	3,952,362
Prime and high grade	379,465	-	-	621,865
Upper medium grade	-	-	-	3,330,497
Counterparties <u>without</u> external credit rating	-	540,681	-	249
Debtors who never defaulted	-	540,681	-	249

All the above financial assets are neither past due nor impaired. In addition to the above receivables there is an amount of EUR 482 which is past due but not impaired for less than one year.

Liquidity risk

Liquidity risk is the risk that arises from the difficulty of selling an asset; for example, the risk that a given security or asset cannot be traded quickly enough in the market to prevent a loss or meet an obligation.

Liquidity risk arises from the ongoing financial obligations, including settlement of payables.

Eurojust manages liquidity risk by continually monitoring forecast and actual cash flows.

The table below provides detail on the contractual maturity of financial and other liabilities. Liquidity risk on these items is not managed on the basis of contractual maturity because they are not held for settlement according to such maturity and will be settled before contractual maturity at fair value.

31 December 2015	< 1 year	Total
Payables with third parties	166,868	166,868
Payables with consolidated entities	597,649	597,649
Total liabilities	764,517	764,517

Bank accounts opened in the name of Eurojust may not be overdrawn.



Treasury and payment operations are highly automated and rely on modern information systems. Specific procedures are applied to guarantee system security and to ensure segregation of duties in line with the Financial Regulation, the internal control standards, and audit principles.

EU budget principles ensure that overall cash resources for a given year are always sufficient for the execution of all payments.

Market risk

Market risk comprises three types of risk: currency risk, interest rate risk, and other price risk.

Interest rate risk

Interest rate risk is the possibility of a reduction in the value of a security, especially a bond, resulting from an increase in interest rates. In general, higher interest rates will lead to lower prices of fixed rate bonds, and vice versa.

Interest rate risk at Eurojust arises from cash. It is recognised that interest rates fluctuate and Eurojust accepts the risk and does not consider it to be material.

Eurojust's treasury does not borrow any money; as a consequence it is not exposed to interest rate risk. It does, however, earn interest on balances it holds on its banks accounts.

Foreign currency risk

Currency risk is the risk that Eurojust's operations or its investments' value will be affected by changes in exchange rates. This risk arises from the change in price of one currency against another.

Most financial assets and liabilities are in EUR, so in these cases Eurojust has no foreign currency risk.

It is recognised that exchange rates fluctuate and Eurojust accepts this risk and does not consider it to be material.

Overview of the foreign currencies to which Eurojust is exposed

	EUR	Total EUR
31 December 2015		
Monetary assets	4,873,239	4,873,239
Available for sale financial assets		
Receivables with Member States	379,465	379,465
All receivables with third parties including accruals & deferrals (excl. receivables with MS and receivables with consol. entities)	541,163	541,163
Receivables with consolidated entities		
Cash and cash equiv. (incl. ST deposits <3months)	3,952,611	3,952,611
Monetary liabilities	1,446,917	1,446,917
Provisions	682,400	682,400
Payables with third parties	166,868	166,868
Payables with consolidated entities	597,649	597,649
Net Position	3,426,322	3,426,322



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Fair value

The estimated fair values of all financial instruments of Eurojust are equal or approximate to their book values as at 31 Dec 2015 and 31 Dec 2014. All financial assets and liabilities are receivable or repayable on demand or within one year.

8. CHANGES IN ACCOUNTING POLICIES

There have been no changes in accounting policies for the financial year 2015.

9. RELATED PARTY DISCLOSURE

Highest grade description	Grade	Number of persons of this grade
Administrative Director	AD14	1

The remuneration equivalent to the grades of the key management personnel in the table can be found in Official Journal L 129/12 of 30 April 2014 and in Official Journal C 415 of 15 December 2015.

10. EVENTS AFTER THE BALANCE SHEET DATE

At the date of issue of the accounts, no material issue came to the attention of the accounting officer of Eurojust or were reported to her that would require separate disclosure under that section.



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REPORTS ON IMPLEMENTATION OF THE BUDGET OF EUROJUST



BUDGET IMPLEMENTATION OF EUROJUST AT A GLANCE

EU Contribution (1)	Commitment Appropriations (2)	Payment Appropriations (3)
<ul style="list-style-type: none">• 100% of revenue established collected, (2014: 100%) out of which:• 97.6% Initial Budget (2014: 96.4%)• 2.4% Amending Budget (2014: 3.6%)	<ul style="list-style-type: none">• 99.9% executed (2014: 99.8%)• 99.9% on <i>administrative costs</i> (2014: 99.9%)• 99.7% on <i>operational budget</i> (2014: 99.6%)• 0.1% cancelled (2014: 0.2%)	<ul style="list-style-type: none">• 88.8% executed (2014: 87.3%)• 92.4% on <i>administrative costs</i> (2014: 93.5%)• 78.7% on <i>operational budget</i> (2014: 69.5%)• 9.7% carry-overs (2014: 11.1%)• 1.5% cancelled (2014: 1.6%)

(1) Funds cashed in 2015, excluding assigned revenues

(2) Funds committed in 2015 (fund source C1), as a percentage of total commitment appropriations available in 2015, excluding appropriations arising from assigned revenues

(3) Funds paid in 2015 (fund sources C1 and C8), as a percentage of total payment appropriations available in 2015, excluding appropriations arising from assigned revenues



BUDGETARY STRUCTURE AND PRINCIPLES

Legal Basis

The budgetary accounts are kept in accordance with the Financial Regulation applicable to the general budget of the EU and its Rules of Application and in accordance with the Eurojust Financial Regulation and its Implementing Rules. The new Eurojust Financial Regulation is adopted by the College of Eurojust on 14 January 2014 and its Implementing Rules - on 14 April 2015.

The budget is the instrument which, for each financial year, forecasts and authorises the revenue and expenditure considered necessary for the implementation of Eurojust's Decision.

Every year, Eurojust estimates its revenue and expenditure for the year and draws up a draft budget which it sends to the Commission. The Commission then incorporates Eurojust's budget in the general budget and sends it to the budgetary authority. On the basis of this draft budget, the Council draws its position which is then the subject of negotiations between the two arms of the budgetary authority. The President of the Parliament declares that the joint draft has been finally adopted, thus making the budget enforceable. The task of executing its budget is the responsibility of Eurojust.

The budget structure for Eurojust consists of administrative and operational appropriations and so far has only non-differentiated appropriations, meaning that the commitment and the payment appropriations are of the same amount. Non-differentiated appropriations are used to finance operations of an annual nature (which comply with the principle of annuality).

The appropriations are split into commitment and payment appropriations:

- **Commitment appropriations (CA)** – cover the total cost of the legal obligations entered into for the current financial year.
- **Payment appropriations (PA)** – cover expenditure arising from commitments entered into in the current financial year and/or earlier financial years.

Origin of Appropriations

The main source of appropriations is Eurojust's budget for the current year. However, there are other types of appropriations resulting from the provisions of the Eurojust Financial Regulation. They come from previous financial years or outside sources:

- **Budget appropriations** from initial (original) adopted budget for the current year and amending budgets (fund source C1).
- **Appropriations carried over** from previous year:

(i) non-differentiated payment appropriations which may be carried over automatically for one financial year only (fund source C8);



(ii) appropriations carried over by decision of Eurojust in one of two cases: if the preparatory stages have been completed or if the legal base is adopted late (fund sources C2, C3);

- **Assigned revenue** which is made up of:

(i) internal assigned revenue such as refunds where the amounts are assigned revenue on the budget line which incurred the initial expenditure and may be carried over for one year only (fund source C4, C5 for carry-overs of C4 commitment appropriations);

(ii) external assigned revenue such as financial contributions from Member States (fund source R0).

Composition of Total Available Budget

- Initial (original) adopted budget = appropriations voted in year N-1;
- Amending budgets adopted;
- Additional appropriations = assigned revenue (see above) + appropriations carried over from the previous financial year.

Final budget = initial (original) budget + amending budget + transfers.

Calculation of the Budget Result and Budgetary Outturn Account

The budgetary outturn account was prepared in accordance with the requirements of Commission Regulation (EU, Euratom) No 966/2012, Article 143: Rules governing the accounts, and in accordance with the requirements of the Eurojust Financial Regulation, Article 97.

The revenue entered in the accounts is the amount actually received during the course of the year. For the purposes of calculating the budget result for the year, expenditure comprises payments made against the year's appropriations plus any of the appropriations for that year that are carried over to the following year. Payments made against the year's appropriations means payments that are made by the accounting officer by 31 December of the financial year.

The following are added to or deducted from the resulting figure:

- the net balance of cancellations of payment appropriations carried over from previous years and any payments which, because of fluctuations in the euro rate, exceed non-differentiated appropriations carried over from the previous year,
- adjustments for carry-over from the previous year of appropriations arising from assigned revenue, and
- the balance of exchange-rate gains and losses recorded during the year.

Payment appropriations carried over include: automatic carryovers and carryovers by decision. The cancellation of unused payment appropriations carried over from the previous year shows the cancellations on appropriations carried over automatically and by decision. It also includes the decrease in assigned revenue appropriations carried over to the next year in comparison with 2014.



Budgetary principles

The budget of Eurojust has been established in compliance with the principles of unity, budget accuracy, annuality, equilibrium, unit of account, universality, specification, sound financial management and transparency as set out in the Financial Regulation of Eurojust.

Management Systems

- ABAC Workflow – budgetary accounting system
- SAP R/3 (ABAC Accounting) – (financial) accounting system and execution of payments
- ABAC Datawarehouse - the reporting system for ABAC Workflow and ABAC Accounting (SAP).
- ABAC Assets – inventory management, incl. fixed assets
- ABAC Assets Datawarehouse – the reporting system for ABAC Assets
- E-Missions - management of missions
- E-HR – HR Management Tool
- E-MS – Budget Planning Tool
- Remedy – in addition to ABAC Assets, for management of inventory such as IT hardware and software.

ABAC is used by the European Commission as well. The accounting and budgetary information is integrated in one system which has SAP as a back-end for the accounting part. The workflow system in ABAC allows the Authorising Officer to ensure that the “four eyes” principle has been observed for each transaction.

Nomenclature of appropriations

C1: Current Appropriations = Initial Budget + Amending Budget + Transfers

C2/C3: Appropriations non automatically carried over – carried over on Decision of the College

C4: Appropriations arising from Internal Assigned Revenue cashed in the current year

C5: Appropriations arising from Internal Assigned Revenue cashed in the previous year and carried over to the current one

C8: Appropriations automatically carried forward from previous year to current year

R0: Appropriations arising from external assigned revenue, current and carried over

IC1: Universal revenue voted in the budget

IC4: Internal assigned revenue

R0: External assigned revenue



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BUDGETARY OUTTURN ACCOUNT

1.1.2015 - 31.12.2015

	2015	2014
REVENUE		
Union contribution, cashed	33,818,351	33,667,239
Other revenue, cashed	54,588	231,355
TOTAL REVENUE (a)	33,872,939	33,898,594
EXPENDITURE		
Budget Title 1: Staff		
Payments current year	18,442,493	18,567,612
Appropriations carried over to next year	283,464	140,901
Budget Title 2: Administrative		
Payments current year	5,956,950	6,119,881
Appropriations carried over to next year	1,613,034	1,561,743
Budget Title 3: Operational		
Payments current year	5,709,769	4,900,706
Appropriations carried over to next year	1,803,629	2,553,783
Budget Title 4: Operational		
Payments current year	-	70,174
Appropriations carried over to next year	-	-
TOTAL EXPENDITURE (b)	33,809,339	33,914,800
RESULT FOR THE FINANCIAL YEAR BEFORE SPECIAL ITEMS (a-b)	63,600	(16,206)
Cancellation of unused payment appropriations carried over from the previous year	525,194	533,911
Adjustment for carry-over from the previous year – assigned revenue	9,701	517,146
Adjustment for cancelled carry-over from the previous year - JITs	-	(437,899)
Exchange rate differences	(846)	(5,875)
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR	597,649	591,077



RECONCILIATION OF THE BUDGET RESULT WITH THE ECONOMIC RESULT

	EUR	
	2015	2014
Statement of Financial Performance (economic result)	(1,566,966)	683,501
Adjustments for accrual items (items included in the Statement of Financial Performance but not in the Budgetary Outturn)		
Adjustments for accrual cut-off (reversal previous year)	(1,390,990)	(2,673,985)
Adjustments for accrual cut-off (cut-off current year)	1,905,834	1,390,990
Unpaid invoices at year end but booked in charges	24,027	8,295
Depreciation of intangible and tangible assets	2,104,368	2,369,215
Provisions	-	(184,665)
Recovery Orders issued in the year on revenue accounts and not yet cashed	(967)	(432)
Pre-financing received in previous year and cleared in the year	-	7,725
Payments made from carryovers of payment appropriations	3,731,233	3,684,999
Adjustments for deferred charges (cut-off)	(486,241)	(358,114)
Adjustments for deferred charges previous year (reversal)	358,114	221,289
Adjustments for budgetary items (items included in the Budgetary Outturn but not in the Statement of Financial Performance)		
Asset acquisitions (less unpaid amounts)	(1,525,539)	(1,405,472)
New pre-financing received in the year and remaining open as at 31.12	607,649	72,741
Budgetary recovery orders issued before the year and cashed in the year	432	270
Payment appropriations carried over to next year	(3,693,361)	(4,256,427)
Cancellation of unused carried over payment appropriations from previous year	525,194	533,911
Adjustment for carryover from the previous year of appropriations available at 31.12 arising from assigned revenue	9,701	517,146
Payments on open invoices from previous year booked in charges	(8,295)	(20,045)
Other	(3,457)	134
	Total	591,077
Budgetary result (+ for surplus)	597,649	591,077

The financial statements of the year are prepared on the basis of accrual accounting principles by which transactions are recorded in the period to which they relate. The result for the year using the accrual basis is indicated in the Statement of Financial Performance. The budget result is however based on modified cash accounting rules. In the latter, only payments made and revenue cashed in the period as well as carry-over of appropriations are recorded. The economic result and the budget result both cover the same underlying transactions; therefore, it is a useful control to ensure that they are reconcilable.



STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

Fund source C1 = Initial budget + Amending budget + Transfers

Budget Line	Description	Initial Budget	Amending Budget	Transfers	Final Budget	Actual Committed
A-1100	Basic salaries TA	9,597,186	206,351	775,130	10,578,667	10,578,667
A-1101	Allowances TA	3,649,115	618,000	123,739	4,390,854	4,390,854
A-1102	Insurances TA	555,000		8,419	563,419	563,419
A-1110	Contract agents	1,544,957		(227,253)	1,317,704	1,317,704
A-1120	Training & development staff	322,666		(14,000)	308,666	308,488
A-1171	European school subsidy	445,000			445,000	445,000
A-1174	Supplementary interim and clerical services	250,000		176,739	426,739	426,677
A-1180	Recruitment expenditure	30,000		112,428	142,428	139,156
A-1181	Expenses upon entry/exit	30,000		(7,122)	22,878	22,878
A-1300	Mission expenses staff	75,000		(13,067)	61,933	60,535
A-1400	Running costs of canteens	62,000		(10,356)	51,644	51,638
A-1410	Medical services	50,000		(11,118)	38,882	38,882
A-1500	Consultancy	140,000		31,800	171,800	171,800
A-1501	Admin translations Press	2,000		(2,000)	0	0
A-1502	Admin translations CAU	5,000		(4,903)	97	97
A-1503	Admin translations Legal	3,500		(2,107)	1,393	1,393
A-1504	Administrative assistance HR	133,000			133,000	133,000
A-1610	Social contacts between staff	44,500		5,925	50,425	44,125
A-1620	Other welfare expenditure	18,000		(10,422)	7,578	13,878
A-1630	Staff Committee	10,000		(401)	9,599	9,599
A-1700	Representation expenses administration	7,000		(3,294)	3,706	3,589
A-1703	Internal meetings administration	3,000		(2,135)	865	865
Title 1	Expenditure relating to persons working with Eurojust	16,976,924	824,351	926,000	18,727,275	18,722,242
A-2000	Rent and ground rent	2,700,000		(60,000)	2,640,000	2,640,000
A-2010	Building Insurances	78,000		(9,801)	68,199	68,198
A-2020	Water, gas, electricity & heating	278,000		(73,000)	205,000	205,000
A-2030	Cleaning, maintenance & waste	202,000		(6,000)	196,000	195,976
A-2050	Security, surveillance, fire, health & safety at work	1,400,000		30,926	1,430,926	1,430,837
A-2070	ICT Security projects	75,000		(74,374)	626	626
A-2090	Other expenditure on buildings	71,000		(17,000)	54,000	53,657
A-2091	Audio Video equipment	20,000		(5,000)	15,000	12,224
A-2101	Software	133,933		(110,034)	23,899	23,899



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Budget Line	Description	Initial Budget	Amending Budget	Transfers	Final Budget	Actual Committed
A-2103	ICT Consultancy	103,750		112,171	215,921	215,921
A-2210	Furniture and related costs	17,000		1,500	18,500	18,443
A-2230	Cars, maintenance, repair, registration	26,000		(2,000)	24,000	24,000
A-2250	Purchase of books for the administration	5,000		(1,725)	3,275	3,274
A-2252	Subscriptions non-operational	17,500		(8,077)	9,423	9,422
A-2300	Stationery, office supplies	97,000		(37,056)	59,944	59,943
A-2320	Bank charges	6,000		0	6,000	3,400
A-2330	Legal expenses	10,000		(698)	9,302	9,302
A-2400	Postal charges	28,000		(6,500)	21,500	21,500
A-2410	Telecommunications & internet charges	130,298		(40,883)	89,415	89,415
A-2420	ICT Projects	144,000		324,726	468,726	468,726
A-2421	ICT Hardware	290,688		(19,424)	271,264	266,389
A-2422	ICT maintenance	534,442		2,653	537,095	537,095
A-2500	New premises – consultancy, project cost	685,000		(41,090)	643,910	643,903
A-2501	New premises - ring fenced budget	190,000			190,000	189,998
A-2502	New premises - ICT consultancy costs	375,001		436	375,437	362,837
Total 2	Investments in immovable property, rental of buildings and associated cost	7,617,612	0	(40,252)	7,577,360	7,553,984
B-3000	Coordination meetings and tactical meetings	673,000		213,500	886,500	886,499
B-3001	Interpretation services	800,000		198,070	998,070	998,070
B-3002	Other College meetings	175,000		(42,978)	132,022	132,021
B-3005	Training for National Members	90,000		(4,055)	85,945	85,943
B-3007	Transcription costs for plenary meetings	20,000		(7,310)	12,690	12,582
B-3010	Seminars and strategic meetings	344,000		(200,858)	143,142	143,141
B-3020	Protocol office & represent expenses College	29,000		(2,320)	26,680	26,559
B-3100	Operational missions, domestic work of NM	320,000		(19,675)	300,325	291,050
B-3120	Common Missions EU and third countries	270,500		(65,363)	205,137	201,999
B-3130	Other Missions	86,500		(19,100)	67,400	65,352
B-3140	Mission insurance expenses	25,000		(6,638)	18,362	18,362
B-3150	Seconded National Experts	1,100,000		63,489	1,163,489	1,163,489
B-3200	Public relations, publications	58,000		(6,420)	51,580	51,317
B-3203	Annual report	200,000		(93,981)	106,019	106,019
B-3205	Cooperation with other EU Agencies	10,000		(6,113)	3,887	3,887



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Budget Line	Description	Initial Budget	Amending Budget	Transfers	Final Budget	Actual Committed
B-3300	Books for the College	12,000		3,055	15,055	15,054
B-3301	Subscriptions for College	80,500		36,025	116,525	116,522
B-3310	ICT Projects	1,443,223		(744,837)	698,386	698,386
B-3320	Telecommunications & internet charges	304,028		(90,398)	213,630	213,630
B-3323	Hardware for National Desks	290,688		(18,792)	271,896	267,021
B-3324	Software for National Desks	133,933		(110,034)	23,899	23,899
B-3325	Maintenance services	534,442		2,653	537,095	537,095
B-3326	ICT consultancy	103,750		112,171	215,921	215,921
B-3400	Translation of documents	150,500		(64,000)	86,500	86,500
B-3500	EJN Projects	248,000		83,421	331,421	331,421
B-3510	EJN Meetings	176,000		(7,809)	168,191	168,191
B-3520	EJN awareness and other	40,000		(16,924)	23,076	23,076
B-3600	JSB Meetings and other	46,400		(19,727)	26,673	26,673
B-3700	JITs meetings and other	55,000		0	55,000	54,961
B-3710	Grants related to JITs	500,000		(43,000)	457,000	457,000
B-3800	Genocide meetings and other	80,000		(7,800)	72,200	71,962
Title 3	Operational expenditure	8,399,464	0	(885,748)	7,513,716	7,493,603
TOTAL		32,994,000	824,351	0	33,818,351	33,769,829



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BUDGET IMPLEMENTATION

Fund Source C1

Initial budget + Amending budget + Transfers

Chapter	Description	Final Budget (1)	Committed (2)	Rate Committed = (2)/(1)	CA Not Used = (1)-(2)	Paid (3)	Rate Paid (3)/(1)	PA Carried Over to 2016 (4)=(2)-(3)	Rate Carried Over = (4)/(2)
11	Staff in active employment	18,196,355	18,192,843	100.0%	3,512	17,982,868	98.8%	209,975	1.2%
13	Missions and duty travel	61,933	60,535	97.7%	1,398	59,342	95.8%	1,193	2.0%
14	Socio-medical infrastructure	90,526	90,519	100.0%	6	85,403	94.3%	5,116	5.7%
15	External services	306,289	306,289	100.0%	0	281,743	92.0%	24,547	8.0%
16	Social services	67,601	67,601	100.0%	0	26,594	39.3%	41,007	60.7%
17	Representation expenses and internal meetings	4,571	4,454	97.4%	117	4,376	95.7%	78	1.7%
	Total Title 1	18,727,275	18,722,242	100.0%	5,033	18,440,326	98.5%	281,916	1.5%
20	Rental of buildings and associated costs	4,609,751	4,606,518	99.9%	3,233	4,061,819	88.1%	544,699	11.8%
21	Data processing	239,819	239,819	100.0%	0	170,635	71.2%	69,185	28.8%
22	Movable property and associated costs	55,198	55,140	99.9%	58	50,372	91.3%	4,768	8.6%
23	Current administrative expenditure	75,246	72,645	96.5%	2,601	63,792	84.8%	8,852	12.2%
24	Postal charges, telecom and computer infrastructure	1,387,999	1,383,125	99.6%	4,875	733,995	52.9%	649,130	46.9%
25	New Eurojust Premises	1,209,347	1,196,737	99.0%	12,609	860,839	71.2%	335,898	28.1%
	Total Title 2	7,577,360	7,553,984	99.7%	23,376	5,941,452	78.4%	1,612,533	21.3%
30	Meetings, seminars, trainings and representation	2,285,049	2,284,816	100.0%	233	2,039,873	89.3%	244,944	10.7%



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Chapter	Description	Final Budget (1)	Committed (2)	Rate Committed = (2)/(1)	CA Not Used = (1)-(2)	Paid (3)	Rate Paid (3)/(1)	PA Carried Over to 2016 (4)=(2)-(3)	Rate Carried Over = (4)/(2)
31	Operational and experts missions	1,754,714	1,740,252	99.2%	14,462	1,679,433	95.7%	60,819	3.5%
32	Public relations and publications	161,486	161,223	99.8%	263	150,187	93.0%	11,037	6.8%
33	Data and documentation	2,092,406	2,087,528	99.8%	4,878	1,114,717	53.3%	972,811	46.6%
34	Translations case work	86,500	86,500	100.0%	0	74,222	85.8%	12,278	14.2%
35	EJN projects, meetings and representation expenses	522,688	522,688	100.0%	0	297,885	57.0%	224,803	43.0%
36	JSB meetings and representation expenses	26,673	26,673	100.0%	0	26,673	100.0%	0	0.0%
37	Joint Investigation Teams (JIT) meetings and other	512,000	511,961	100.0%	39	256,902	50.2%	255,059	49.8%
38	Meetings on genocide and other expenses	72,200	71,962	99.7%	238	66,558	92.2%	5,404	7.5%
Total Title 3		7,513,716	7,493,603	99.7%	20,114	5,706,448	75.9%	1,787,155	23.8%
Total		33,818,351	33,769,829	99.9%	48,522	30,088,225	89.0%	3,681,603	10.9%

Remarks:

Final Budget = Commitment Appropriations = Payment Appropriations

CA = Commitment Appropriations

PA = Payment Appropriations



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Fund Source C4 Appropriations arising from internal assigned revenue cashed in 2015

Chapter	Description	Revenue Cashed (1)	Committed (2)	Rate Committed =(2)/(1)	Paid (3)	Rate Paid (3)/(1)	CA Carried Over to 2016 (1)-(2)	PA Carried Over to 2016 (2)-(3)
11	Staff in active employment	1,313	1,188	90.4%	0	0.0%	126	1,188
13	Missions and duty travel	310	310	100.0%	310	100.0%	0	0
15	External services	185	0	0.0%	0	0.0%	185	0
16	Social services	50	0	0.0%	0	0.0%	50	0
	Total Title 1	1,858	1,498	80.6%	310	16.7%	361	1,188
20	Rental of buildings and associated costs	3,818	3,818	100.0%	3,818	100.0%	0	0
24	Postal charges, telecom and computer infrastructure	7,659	7,157	93.4%	7,157	93.4%	502	0
	Total Title 2	11,477	10,975	95.6%	10,975	95.6%	502	0
31	Operational and experts missions	5,498	0	0.0%	0	0.0%	5,498	0
35	EJN projects, meetings and representation expenses	570	570	100.0%	0	0.0%	0	570
36	JSB meetings and representation expenses	406	0	0.0%	0	0.0%	406	0
	Total Title 3	6,474	570	8.8%	0	0.0%	5,904	570
	Total	19,809	13,043	65.8%	11,285	57.0%	6,766	1,758

Remarks:

Revenue Cashed = Commitment Appropriations = Payment Appropriations

CA = Commitment Appropriations

PA = Payment Appropriations



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Fund Source C5

Appropriations arising from internal assigned revenue cashed in 2014 carried over to 2015

Chapter	Description	Carried Over (1)	Committed (2)	Rate Committed =(2)/(1)	Paid (3)	Rate Paid (3)/(1)	CA Not Used (1)-(2)	PA Carried Over to 2016 (2)-(3)
11	Staff in active employment	1,196	1,196	100.0%	1,196	100.0%	0	0
13	Missions and duty travel	660	660	100.0%	660	100.0%	0	0
	Total Title 1	1,857	1,857	100.0%	1,857	100.0%	0	0
20	Rental of buildings and associated costs	1,689	1,689	100.0%	1,689	100.0%	0	0
21	Data processing	1,134	1,134	100.0%	1,134	100.0%	0	0
24	Postal charges, telecom and computer infrastructure	1,700	1,700	100.0%	1,700	100.0%	0	0
	Total Title 2	4,523	4,523	100.0%	4,523	100.0%	0	0
30	Meetings, seminars, trainings and representation expenses	250	250	100.0%	250	100.0%	0	0
31	Operational and experts missions	1,267	1,267	100.0%	1,267	100.0%	0	0
33	Data and documentation expenditure	1,804	1,804	100.0%	1,804	100.0%	0	0
	Total Title 3	3,071	3,071	100.0%	3,071	100.0%	0	0
	Total	9,451	9,451	100.0%	9,451	100.0%	0	0

Remarks:

Carried Over = Commitment Appropriations = Payment Appropriations

CA = Commitment Appropriations

PA = Payment Appropriations



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Fund Source C8

Payment appropriations carried over from 2014 to 2015 (C1 in 2014 to C8 in 2015)

Chapter	Description	Carried Over (1)	Paid (2)	Rate Paid (2)/(1)	PA Not Used (3)=(1)-(2)	Rate PA Not Used =(3)/(1)
11	Staff in active employment	103,731	90,008	86.8%	13,723	13.2%
13	Missions and duty travel	1,443	909	63.0%	534	37.0%
14	Socio-medical infrastructure	11,313	5,789	51.2%	5,524	48.8%
15	External services	10,079	9,450	93.8%	629	6.2%
16	Social services	12,329	10,429	84.6%	1,900	15.4%
17	Representation expenses and internal meetings	150	75	50.1%	75	49.9%
	Total Title 1	139,045	116,660	83.9%	22,385	16.1%
20	Rental of buildings and associated costs	544,585	454,253	83.4%	90,332	16.6%
21	Data processing	265,565	247,772	93.3%	17,794	6.7%
22	Movable property and associated costs	27,559	27,465	99.7%	94	0.3%
23	Current administrative expenditure	6,910	4,004	57.9%	2,906	42.1%
24	Postal charges, telecom and computer infrastructure	500,026	488,934	97.8%	11,092	2.2%
25	New Eurojust Premises	212,575	164,363	77.3%	48,212	22.7%
	Total Title 2	1,557,220	1,386,790	89.1%	170,430	10.9%
30	Meetings, seminars, trainings and representation	386,327	270,522	70.0%	115,806	30.0%
31	Operational and experts missions	26,954	16,222	60.2%	10,732	39.8%
32	Public relations and publications	96,236	93,684	97.3%	2,552	2.7%
33	Data and documentation	1,433,945	1,393,958	97.2%	39,987	2.8%
34	Translations case work	16,452	14,641	89.0%	1,811	11.0%
35	EJN projects, meetings and representation expenses	182,354	171,475	94.0%	10,879	6.0%
37	Joint Investigation Teams (JIT) meetings and other	392,629	242,165	61.7%	150,464	38.3%
38	Meetings on genocide and other expenses	15,565	15,417	99.0%	148	1.0%
	Total Title 3	2,550,462	2,218,082	87.0%	332,380	13.0%
	Total	4,246,726	3,721,532	87.6%	525,194	12.4%



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Fund Source R0 Appropriations arising from external assigned revenue cashed in 2015

Chapter	Description	Revenue Cashed (1)	Committed (2)	Rate Committed = (2)/(1)	Paid (3)	Rate Paid (3)/(1)	CA Carried Over to 2016 (1)-(2)	PA Carried Over to 2016 (2)-(3)
30	Meetings, seminars, trainings and representation expenses	10,000	10,000	100.0%	0	0.0%	0	10,000
	Total Title 3	10,000	10,000	100.0%	0	0.0%	0	10,000
	Total	10,000	10,000	100.0%	0	0.0%	0	10,000

Appropriations Carried Over from 2015 to 2016

Description	Fund Source Sender	Fund Source Receiver	Carry Over of Commitment Appropriations	Carry Over of Payment Appropriations	Total
Payment Appropriations Current Budget	C1	C8		3,681,603	3,681,603
Payment Appropriations arising from internal assigned revenue	C4	C8		1,758	1,758
Commitment Appropriations arising from internal assigned revenue	C4	C5	6,766		6,766
Payment Appropriations arising from internal assigned revenue	C5	C8		0	0
Payment Appropriations arising from external assigned revenue	R0	R0		10,000	10,000
Total			6,766	3,693,361	3,700,127

Remarks:

Revenue Cashed = Commitment Appropriations = Payment Appropriations

CA = Commitment Appropriations

PA = Payment Appropriations



EXPLANATORY NOTES

Budgetary Result

The budgetary result for 2015 amounts to EUR 597,649 and is comprised of:

- EUR 48,522 – not used appropriations current year (budget 2015 not committed nor carried over),
- EUR 525,194 – not used payment appropriations carried over from 2014,
- EUR 20,459 - other income due to amounts reimbursed by the Translation Centre reserves,
- EUR 4,320 – bank interest,
- EUR (846) – exchange rate differences.

Revenue

In 2015 Eurojust received a budget of EUR 33,818,351 from the general budget of the European Union, all of which was cashed, composed of non-differentiated appropriations only and consisting of:

- EUR 32,994,000 initial budget, EUR 410,000 out of which is surplus for year 2013 returned back to the Commission in 2014,
- EUR 824,351 amending budget - adopted by the College of Eurojust on 29 September 2015. The additional funds were used to cover for the unforeseen shortfall due to the retroactive adjustments of remuneration and pension of officials and of the correction coefficient for the Netherlands.

Other revenue received:

- EUR 29,809 – internal and external assigned revenues,
- EUR 20,459 - other income due to amounts reimbursed by the Translation Centre reserves (reimbursed to all agencies in proportion to the amounts paid in prior years),
- EUR 4,320 - bank interest gained on the Union contribution on the Eurojust bank accounts balance.

Budget Implementation

- **Total available budget, excluding assigned revenues (initial + amending + transfers + carryovers)**

The implementation of commitment appropriations represents 99.9% (2014: 99.8%) of total commitment appropriations available in 2015, excluding assigned revenues (excl. fund sources C4, C5 and R0). The implementation is well above the target of 95%. There is no big difference between the commitment implementation for administrative budget (99.9%) and operational budget (99.7%).

The implementation of payment appropriations represents 88.8% (2014: 87.3%) of total payment appropriations available in 2015, excluding assigned revenues (excl. fund sources C4, C5 and R0). The payment implementation for the administrative budget is far better (92.4%) than the one for operational budget (78.7%) due to the difficulty with exact estimations of reimbursements to beneficiaries for Joint Investigation Teams and external participants attending operational meetings at Eurojust.



- **Final budget appropriations (initial budget + amending budget + transfers)**

The implementation of the final budget appropriations, fund source C1, excluding assigned revenues and amounts carried over from 2014 to 2015, is at a level of 99.9% (2014: 99.8%) for commitments and 89% (2014: 87%) for payments.

The late adoption of the amending budget (end September) caused activities to be postponed or reprioritised due to awaiting the final outcome of the Eurojust request for an amending budget.

The cancellation of commitment and payment appropriations totalled EUR 48,522, which represents only 0.14% of the budget. Unused appropriations were mostly a result of de-commitments in missions due to revised estimation of mission reimbursements, and some unused amounts in consultancy and hardware.

Budget Implementation of assigned revenue and expenditure

- **Appropriations arising from internal assigned revenue cashed in 2015 (fund source C4)**

In accordance with Article 23 of the Eurojust Financial Regulation, Eurojust used the following items of revenue to finance specific items of expenditure:

- ✓ Revenue arising from the repayment of overpaid training advances, administrative mission advances and payment corrections - EUR 1,858, Title 1 (Staff)
- ✓ Revenue arising from the recovery of vehicle insurance overpaid due to changed insurance policy, postal charges and repayment of telephone costs by staff members - EUR 11,477, Title 2 (Administrative)
- ✓ Revenue arising from the repayment of overpaid mission costs, payment corrections - EUR 6,474, Title 3 (Operational).

Commitment appropriations – 66% committed, remaining 34% carried over to 2016; Payment appropriations – 57% paid, remaining 43% carried over to 2016.

- **Appropriations arising from internal assigned revenue cashed in 2014 and carried over to 2015**

The commitment appropriations are carried over to fund source C5. Total commitment appropriations of internal assigned revenue carried over from 2014 to 2015 equal to EUR 9,701, 100% of which were executed. The appropriations were utilised for the expenses, for which the revenue was initially assigned, i.e. training for staff members, administrative missions, insurances, ICT consultancy and hardware, telecommunications and operational missions.

The payment appropriations are carried over to fund source C8 and amount to EUR 35,595, 100% of which paid in 2015.



- **Appropriations arising from external assigned revenue cashed in 2015 (fund source R0)**

The Host State contributed to the conference on Illegal Trading on Online Marketplaces (ITOM) in the amount of EUR 10,000, 100% of which was committed.

Budget Implementation of payment appropriations carried over from 2014 to 2015 (fund source C8)

Payment appropriations carried over from 2014 to 2015 to cover existing commitments amount to EUR 4,211,131 which represents 12.5% of the budget for 2014. Those commitments relate to initial budget appropriations supplemented by transfers and amending budget (fund source C1 carried over to fund source C8).

87.6% of the payment appropriations carried over are paid by the end of 2015 (2014: 87.1%). The remaining 12.4% are cancelled and form part of the surplus to be returned to the Commission.

The cancellation of amounts carried forward has decreased marginally from EUR 533,911 (2014) to EUR 525,193 (2015). They are due to a low budget implementation of the grant reimbursements (due to grant holders submitting claims with lower eligible costs than expected), building service costs (which are only calculated retroactively by the Host State the following year), operational meetings and ICT consultancy costs.

Payment appropriations carried over from 2015 to 2016

In accordance with Article 14 (5) of the Eurojust Financial Regulation, the non-differentiated appropriations corresponding to obligations duly contracted at the end of the financial year shall be carried over automatically to the following financial year only.

As mentioned above, the late adoption of the amending budget (end September) caused activities to be postponed and mitigation strategy to be implemented which lead to carry over of funds to next year.

The carry-overs, excluding assigned revenues, (EUR 3,681,603) decreased as compared to 2014 (EUR 4,211,131) which is thanks to a closer budget monitoring and forecast of amounts still to be paid. Still there is uncertainty on how much will be reimbursed to JIT grant beneficiaries, as budget implementation for this budget line will only be known after all claims have been received (in year N+1), scrutinised and paid. Another difficulty is to estimate how many external participants will claim reimbursements retroactively after attending operational meetings at Eurojust for meetings which took place end of 2015.

Carryovers per budget title:

- EUR 281,916 in Title 1, Staff expenditure, representing 1.5% of the Title 1 budget,
- EUR 1,612,533 in Title 2, Administrative expenditure, representing 21.3% of the Title 2 budget,
- EUR 1,787,155 in Title 3, Operational expenditure, representing 23.8% of the Title 3 budget.

Budget Transfers

There were five budget transfer occasions during the year, which is the same as in 2014. Funds were needed to be allocated to cover additional costs in staff salaries and allowances, operational meetings etc. mainly due to the late adoption of the amending budget and the consequent necessity to reprioritise the activities.



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ANNEX



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The European Union's Judicial Cooperation Unit

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BUDGETARY TABLES
01.01.2015 - 31.12.2015



EUROJUST

The European Union's Judicial Cooperation Unit

P.O. Box 16183 – 2500 BD The Hague • The Netherlands

Eurojust Budgetary Execution

Year: 2015
Fund Source: C1

Budget Line	Description	Commitment Appropriation (1)	Commitment execution (2)	% (3=2/1)	Not Used Appropriation (4=1-2)	Payment Appropriation (5)	Payment execution (6)	% (7=6/5)	RAL (8=2-6)
A01100	Basic salaries TA	10,578,666.65	10,578,666.65	100.0%	0.00	10,578,666.65	10,578,666.65	100.0%	0.00
A01101	Allowances TA	4,390,854.00	4,390,854.00	100.0%	0.00	4,390,854.00	4,390,854.00	100.0%	0.00
A01102	Insurances TA	563,418.97	563,418.97	100.0%	0.00	563,418.97	563,418.97	100.0%	0.00
	Sum:	15,532,939.62	15,532,939.62	100.0%	0.00	15,532,939.62	15,532,939.62	100.0%	0.00
A01110	Contract agents	1,317,703.86	1,317,703.86	100.0%	0.00	1,317,703.86	1,317,703.86	100.0%	0.00
	Sum:	1,317,703.86	1,317,703.86	100.0%	0.00	1,317,703.86	1,317,703.86	100.0%	0.00
A01120	Training and development for staff	308,666.00	308,487.78	99.9%	178.22	308,666.00	253,686.66	82.2%	54,801.12
	Sum:	308,666.00	308,487.78	99.9%	178.22	308,666.00	253,686.66	82.2%	54,801.12
A01171	European school subsidy	445,000.00	445,000.00	100.0%	0.00	445,000.00	445,000.00	100.0%	0.00
A01174	Supplementary clerical and interim services	426,738.95	426,676.95	100.0%	62.00	426,738.95	389,818.11	91.3%	36,858.84
	Sum:	871,738.95	871,676.95	100.0%	62.00	871,738.95	834,818.11	95.8%	36,858.84
A01180	Expenditure related to Recruitment	142,428.08	139,156.40	97.7%	3,271.68	142,428.08	20,841.65	14.6%	118,314.75
A01181	Expenses upon Entry Exit	22,878.23	22,878.23	100.0%	0.00	22,878.23	22,878.23	100.0%	0.00
	Sum:	165,306.31	162,034.63	98.0%	3,271.68	165,306.31	43,719.88	26.4%	118,314.75
A01300	Mission expenses Eurojust Staff	61,933.08	60,535.13	97.7%	1,397.95	61,933.08	59,341.77	95.8%	1,193.36
	Sum:	61,933.08	60,535.13	97.7%	1,397.95	61,933.08	59,341.77	95.8%	1,193.36
A01400	Running costs of kitchenettes and canteens	51,644.00	51,637.66	100.0%	6.34	51,644.00	50,835.42	98.4%	802.24
	Sum:	51,644.00	51,637.66	100.0%	6.34	51,644.00	50,835.42	98.4%	802.24
A01410	Medical services	38,881.71	38,881.71	100.0%	0.00	38,881.71	34,567.71	88.9%	4,314.00
	Sum:	38,881.71	38,881.71	100.0%	0.00	38,881.71	34,567.71	88.9%	4,314.00
A01500	Consultancy	171,800.00	171,800.00	100.0%	0.00	171,800.00	156,100.00	90.9%	15,700.00
A01501	Administrative translations Press	0.00			0.00	0.00			
A01502	Administrative translations CAU	96.80	96.80	100.0%	0.00	96.80	96.80	100.0%	0.00
A01503	Administrative translations Legal	1,392.60	1,392.60	100.0%	0.00	1,392.60	1,392.60	100.0%	0.00
A01504	Administrative assistant HR	133,000.00	133,000.00	100.0%	0.00	133,000.00	124,153.50	93.3%	8,846.50
	Sum:	306,289.40	306,289.40	100.0%	0.00	306,289.40	281,742.90	92.0%	24,546.50
A01610	Social contacts between members of staff	44,124.77	44,124.77	100.0%	0.00	44,124.77	8,840.86	20.0%	35,283.91
	Sum:	44,124.77	44,124.77	100.0%	0.00	44,124.77	8,840.86	20.0%	35,283.91
A01620	Other welfare expenditure	13,877.74	13,877.74	100.0%	0.00	13,877.74	13,877.74	100.0%	0.00



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Eurojust Budgetary Execution

Year: 2015
Fund Source: C1

Budget Line	Description	Commitment Appropriation (1)	Commitment execution (2)	% (3=2/1)	Not Used Appropriation (4=1-2)	Payment Appropriation (5)	Payment execution (6)	% (7=6/5)	RAL (8=2-6)
	Sum:	13,877.74	13,877.74	100.0%	0.00	13,877.74	13,877.74	100.0%	0.00
A01630	Staff Committee	9,598.65	9,598.65	100.0%	0.00	9,598.65	3,875.65	40.4%	5,723.00
	Sum:	9,598.65	9,598.65	100.0%	0.00	9,598.65	3,875.65	40.4%	5,723.00
A01700	Represent Expenses Administration	3,706.00	3,588.96	96.8%	117.04	3,706.00	3,588.96	96.8%	0.00
A01703	Internal Meetings Administration	864.69	864.69	100.0%	0.00	864.69	786.79	91.0%	77.90
	Sum:	4,570.69	4,453.65	97.4%	117.04	4,570.69	4,375.75	95.7%	77.90
	Title 1 Sum:	18,727,274.78	18,722,241.55	99.97%	5033.23	18,727,274.78	18,440,325.93	98.47%	281,915.62
A02000	Rent and ground rent	2,640,000.00	2,640,000.00	100.0%	0.00	2,640,000.00	2,494,339.44	94.5%	145,660.56
	Sum:	2,640,000.00	2,640,000.00	100.0%	0.00	2,640,000.00	2,494,339.44	94.5%	145,660.56
A02010	Building Insurances	68,199.00	68,198.11	100.0%	0.89	68,199.00	68,198.11	100.0%	0.00
	Sum:	68,199.00	68,198.11	100.0%	0.89	68,199.00	68,198.11	100.0%	0.00
A02020	Water gas electricity and heating utilities	205,000.00	205,000.00	100.0%	0.00	205,000.00	154,659.38	75.4%	50,340.62
	Sum:	205,000.00	205,000.00	100.0%	0.00	205,000.00	154,659.38	75.4%	50,340.62
A02030	Cleaning maintenance and waste	196,000.00	195,976.31	100.0%	23.69	196,000.00	172,375.59	87.9%	23,600.72
	Sum:	196,000.00	195,976.31	100.0%	23.69	196,000.00	172,375.59	87.9%	23,600.72
A02050	Security surveillance fire health safety at work	1,430,926.00	1,430,836.85	100.0%	89.15	1,430,926.00	1,119,637.86	78.2%	311,198.99
	Sum:	1,430,926.00	1,430,836.85	100.0%	89.15	1,430,926.00	1,119,637.86	78.2%	311,198.99
A02070	ICT Security projects	626.21	626.21	100.0%	0.00	626.21	626.21	100.0%	0.00
	Sum:	626.21	626.21	100.0%	0.00	626.21	626.21	100.0%	0.00
A02090	Other expenditure on buildings	54,000.00	53,657.31	99.4%	342.69	54,000.00	42,097.33	78.0%	11,559.98
A02091	Audio Video equipment	15,000.00	12,223.55	81.5%	2,776.45	15,000.00	9,885.25	65.9%	2,338.30
	Sum:	69,000.00	65,880.86	95.5%	3,119.14	69,000.00	51,982.58	75.3%	13,898.28
A02101	Software	23,898.62	23,898.62	100.0%	0.00	23,898.62	12,804.37	53.6%	11,094.25
A02103	ICT Consultancy	215,920.70	215,920.70	100.0%	0.00	215,920.70	157,830.35	73.1%	58,090.35
	Sum:	239,819.32	239,819.32	100.0%	0.00	239,819.32	170,634.72	71.2%	69,184.60
A02210	Furniture and related costs	18,500.00	18,443.22	99.7%	56.78	18,500.00	18,443.22	99.7%	0.00
	Sum:	18,500.00	18,443.22	99.7%	56.78	18,500.00	18,443.22	99.7%	0.00
A02230	Cars maintenance repair insurance	24,000.00	24,000.00	100.0%	0.00	24,000.00	23,319.80	97.2%	680.20



EUROJUST

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Eurojust Budgetary Execution

Year: 2015
Fund Source: C1

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	registration								
	Sum:	24,000.00	24,000.00	100.0%	0.00	24,000.00	23,319.80	97.2%	680.20
A02250	Purchase of books for the administration	3,275.00	3,274.41	100.0%	0.59	3,275.00	2,579.32	78.8%	695.09
A02252	Subscriptions non operational	9,423.00	9,422.39	100.0%	0.61	9,423.00	6,029.24	64.0%	3,393.15
	Sum:	12,698.00	12,696.80	100.0%	1.20	12,698.00	8,608.56	67.8%	4,088.24
A02300	Stationery office supplies conference promo materi	59,943.79	59,942.80	100.0%	0.99	59,943.79	53,615.95	89.4%	6,326.85
	Sum:	59,943.79	59,942.80	100.0%	0.99	59,943.79	53,615.95	89.4%	6,326.85
A02320	Bank charges	6,000.00	3,400.00	56.7%	2,600.00	6,000.00	2,541.85	42.4%	858.15
	Sum:	6,000.00	3,400.00	56.7%	2,600.00	6,000.00	2,541.85	42.4%	858.15
A02330	Legal expenses	9,301.75	9,301.75	100.0%	0.00	9,301.75	7,634.50	82.1%	1,667.25
	Sum:	9,301.75	9,301.75	100.0%	0.00	9,301.75	7,634.50	82.1%	1,667.25
A02400	Postal charges	21,500.00	21,500.00	100.0%	0.00	21,500.00	14,563.83	67.7%	6,936.17
	Sum:	21,500.00	21,500.00	100.0%	0.00	21,500.00	14,563.83	67.7%	6,936.17
A02410	Telecommunications and internet charges	89,415.21	89,415.21	100.0%	0.00	89,415.21	78,783.12	88.1%	10,632.09
	Sum:	89,415.21	89,415.21	100.0%	0.00	89,415.21	78,783.12	88.1%	10,632.09
A02420	ICT Projects	468,725.63	468,725.63	100.0%	0.00	468,725.63	106,474.75	22.7%	362,250.88
A02421	ICT Hardware	271,263.55	266,388.81	98.2%	4,874.74	271,263.55	110,114.74	40.6%	156,274.07
A02422	ICT Maintenance	537,095.06	537,095.06	100.0%	0.00	537,095.06	424,058.67	79.0%	113,036.39
	Sum:	1,277,084.24	1,272,209.50	99.6%	4,874.74	1,277,084.24	640,648.16	50.2%	631,561.34
A02500	New premises Consultancy project cost	643,910.00	643,902.74	100.0%	7.26	643,910.00	523,337.10	81.3%	120,565.64
A02501	New premises ring fenced budget	190,000.00	189,998.14	100.0%	1.86	190,000.00	167,716.65	88.3%	22,281.49
A02502	New premises ICT consultancy costs	375,436.53	362,836.53	96.6%	12,600.00	375,436.53	169,785.17	45.2%	193,051.36
	Sum:	1,209,346.53	1,196,737.41	99.0%	12,609.12	1,209,346.53	860,838.92	71.2%	335,898.49
	Title 2 Sum:	7,577,360.05	7,553,984.35	99.69%	23375.7	7,577,360.05	5,941,451.80	78.41%	1,612,532.55
B03000	Coordination meetings and tactical meetings	886,500.00	886,499.18	100.0%	0.82	886,500.00	832,919.90	94.0%	53,579.28



EUROJUST

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Eurojust Budgetary Execution

Year: 2015
Fund Source: C1

Budget Line	Description	Commitment Appropriation (1)	Commitment execution (2)	% (3=2/1)	Not Used Appropriation (4=1-2)	Payment Appropriation (5)	Payment execution (6)	% (7=6/5)	RAL (8=2-6)
B03001	Interpretation Services	998,070.49	998,070.00	100.0%	0.49	998,070.49	917,837.37	92.0%	80,232.63
B03002	Other College meetings and Ad-Hoc meetings	132,022.00	132,021.49	100.0%	0.51	132,022.00	114,865.67	87.0%	17,155.82
B03005	Training for National Members	85,945.06	85,943.06	100.0%	2.00	85,945.06	37,051.94	43.1%	48,891.12
B03007	Transcription costs for plenary meetings	12,690.00	12,582.00	99.1%	108.00	12,690.00	8,694.00	68.5%	3,888.00
	Sum:	2,115,227.55	2,115,115.73	100.0%	111.82	2,115,227.55	1,911,368.88	90.4%	203,746.85
B03010	Seminars and strategic meetings	143,141.60	143,141.22	100.0%	0.38	143,141.60	106,118.06	74.1%	37,023.16
	Sum:	143,141.60	143,141.22	100.0%	0.38	143,141.60	106,118.06	74.1%	37,023.16
B03020	Protocol Office and representation expenses Colleg	26,679.81	26,559.45	99.5%	120.36	26,679.81	22,385.67	83.9%	4,173.78
	Sum:	26,679.81	26,559.45	99.5%	120.36	26,679.81	22,385.67	83.9%	4,173.78
B03100	Operational Missions Domestic Work Of NM	300,325.43	291,050.22	96.9%	9,275.21	300,325.43	257,250.44	85.7%	33,799.78
	Sum:	300,325.43	291,050.22	96.9%	9,275.21	300,325.43	257,250.44	85.7%	33,799.78
B03120	Common Missions EU and Third countries	205,137.42	201,998.50	98.5%	3,138.92	205,137.42	184,014.32	89.7%	17,984.18
	Sum:	205,137.42	201,998.50	98.5%	3,138.92	205,137.42	184,014.32	89.7%	17,984.18
B03130	Other Missions	67,400.00	65,351.96	97.0%	2,048.04	67,400.00	56,317.10	83.6%	9,034.86
	Sum:	67,400.00	65,351.96	97.0%	2,048.04	67,400.00	56,317.10	83.6%	9,034.86
B03140	Mission Insurance expenses	18,362.47	18,362.47	100.0%	0.00	18,362.47	18,362.47	100.0%	0.00
	Sum:	18,362.47	18,362.47	100.0%	0.00	18,362.47	18,362.47	100.0%	0.00
B03150	Seconded National Experts	1,163,488.58	1,163,488.52	100.0%	0.06	1,163,488.58	1,163,488.52	100.0%	0.00
	Sum:	1,163,488.58	1,163,488.52	100.0%	0.06	1,163,488.58	1,163,488.52	100.0%	0.00
B03200	Public Relation Publications information material	51,580.19	51,317.19	99.5%	263.00	51,580.19	44,107.45	85.5%	7,209.74
B03203	Annual report	106,019.09	106,019.09	100.0%	0.00	106,019.09	106,019.09	100.0%	0.00
B03205	Cooperation with other EU agencies	3,887.00	3,887.00	100.0%	0.00	3,887.00	60.00	1.5%	3,827.00
	Sum:	161,486.28	161,223.28	99.8%	263.00	161,486.28	150,186.54	93.0%	11,036.74
B03300	Purchase of Books for the College	15,055.00	15,054.33	100.0%	0.67	15,055.00	10,492.39	69.7%	4,561.94
B03301	Hardcopy and electronic Subscriptions for	116,525.00	116,521.93	100.0%	3.07	116,525.00	42,991.30	36.9%	73,530.63



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	the Coll								
	Sum:	131,580.00	131,576.26	100.0%	3.74	131,580.00	53,483.69	40.6%	78,092.57
B03310	ICT Projects	698,386.06	698,386.06	100.0%	0.00	698,386.06	167,852.97	24.0%	530,533.09
	Sum:	698,386.06	698,386.06	100.0%	0.00	698,386.06	167,852.97	24.0%	530,533.09
B03320	Telecommunications and internet charges for Nation	213,629.82	213,629.82	100.0%	0.00	213,629.82	187,939.48	88.0%	25,690.34
B03323	Hardware for National desks	271,895.96	267,021.24	98.2%	4,874.72	271,895.96	110,747.15	40.7%	156,274.09
B03324	Software for National desks	23,898.60	23,898.60	100.0%	0.00	23,898.60	12,804.35	53.6%	11,094.25
B03325	Maintenance Services for National desks	537,094.91	537,094.91	100.0%	0.00	537,094.91	424,058.54	79.0%	113,036.37
B03326	ICT consultancy	215,920.70	215,920.70	100.0%	0.00	215,920.70	157,830.35	73.1%	58,090.35
	Sum:	1,262,439.99	1,257,565.27	99.6%	4,874.72	1,262,439.99	893,379.87	70.8%	364,185.40
B03400	Translation of documents	86,500.00	86,500.00	100.0%	0.00	86,500.00	74,221.57	85.8%	12,278.43
	Sum:	86,500.00	86,500.00	100.0%	0.00	86,500.00	74,221.57	85.8%	12,278.43
B03500	EJN Projects	331,420.68	331,420.68	100.0%	0.00	331,420.68	166,293.06	50.2%	165,127.62
	Sum:	331,420.68	331,420.68	100.0%	0.00	331,420.68	166,293.06	50.2%	165,127.62
B03510	EJN Meetings	168,191.01	168,191.01	100.0%	0.00	168,191.01	109,444.39	65.1%	58,746.62
	Sum:	168,191.01	168,191.01	100.0%	0.00	168,191.01	109,444.39	65.1%	58,746.62
B03520	EJN awareness and other expenses	23,076.06	23,076.06	100.0%	0.00	23,076.06	22,147.18	96.0%	928.88
	Sum:	23,076.06	23,076.06	100.0%	0.00	23,076.06	22,147.18	96.0%	928.88
B03600	JSB Meetings and other related costs	26,673.23	26,673.23	100.0%	0.00	26,673.23	26,673.23	100.0%	0.00
	Sum:	26,673.23	26,673.23	100.0%	0.00	26,673.23	26,673.23	100.0%	0.00
B03700	JIT meetings and other expenses	55,000.00	54,960.97	99.9%	39.03	55,000.00	46,561.43	84.7%	8,399.54
	Sum:	55,000.00	54,960.97	99.9%	39.03	55,000.00	46,561.43	84.7%	8,399.54
B03710	Grants related to JITs	457,000.00	457,000.00	100.0%	0.00	457,000.00	210,340.68	46.0%	246,659.32
	Sum:	457,000.00	457,000.00	100.0%	0.00	457,000.00	210,340.68	46.0%	246,659.32
B03800	Genocide meetings and other expenses	72,200.00	71,961.74	99.7%	238.26	72,200.00	66,557.60	92.2%	5,404.14
	Sum:	72,200.00	71,961.74	99.7%	238.26	72,200.00	66,557.60	92.2%	5,404.14
	Title Sum:	7,513,716.17	7,493,602.63	99.73%	20113.54	7,513,716.17	5,706,447.67	75.95%	1,787,154.96



EUROJUST

The European Union's Judicial Cooperation Unit

P.O. Box 16183 – 2500 BD The Hague • The Netherlands

Eurojust Budgetary Execution

Year: 2015
Fund Source: C1

Budget Line	Description	Commitment Appropriation (1)	Commitment execution (2)	% (3=2/1)	Not Used Appropriation (4=1-2)	Payment Appropriation (5)	Payment execution (6)	% (7=6/5)	RAL (8=2-6)
	Grand Total:	33,818,351.00	33,769,828.53	99.86%	48522.47	33,818,351.00	30,088,225.40	88.97%	3,681,603.13

Eurojust Budgetary Execution

Year: 2015
Fund Source: C4

Budget Line	Description	Commitment Appropriation (1)	Commitment execution (2)	% (3=2/1)	Not Used Appropriation (4=1-2)	Payment Appropriation (5)	Payment execution (6)	% (7=6/5)	RAL (8=2-6)
A01120	Training and development for staff	1,313.15	1,187.54	90.4%	125.61	1,313.15	0.00	0.0%	1,187.54
	Sum:	1,313.15	1,187.54	90.4%	125.61	1,313.15	0.00	0.0%	1,187.54
A01300	Mission expenses Eurojust Staff	309.98	309.98	100.0%	0.00	309.98	309.98	100.0%	0.00
	Sum:	309.98	309.98	100.0%	0.00	309.98	309.98	100.0%	0.00
A01504	Administrative assistant HR	185.04			185.04	185.04			
	Sum:	185.04			185.04	185.04			
A01610	Social contacts between members of staff	50.00			50.00	50.00			
	Sum:	50.00			50.00	50.00			
	Title 1 Sum:	1,858.17	1,497.52	80.59%	360.65	1,858.17	309.98	16.68%	1,187.54
A02010	Building Insurances	3,817.74	3,817.74	100.0%	0.00	3,817.74	3,817.74	100.0%	0.00
	Sum:	3,817.74	3,817.74	100.0%	0.00	3,817.74	3,817.74	100.0%	0.00
A02330	Legal expenses	0.00			0.00	0.00			
	Sum:	0.00			0.00	0.00			
A02400	Postal charges	6,811.14	6,811.14	100.0%	0.00	6,811.14	6,811.14	100.0%	0.00
	Sum:	6,811.14	6,811.14	100.0%	0.00	6,811.14	6,811.14	100.0%	0.00
A02410	Telecommunications and internet charges	848.06	346.22	40.8%	501.84	848.06	346.22	40.8%	0.00
	Sum:	848.06	346.22	40.8%	501.84	848.06	346.22	40.8%	0.00
	Title 2 Sum:	11,476.94	10,975.10	95.63%	501.84	11,476.94	10,975.10	95.63%	0.00
B03120	Common Missions EU and Third countries	5,065.73			5,065.73	5,065.73			
	Sum:	5,065.73			5,065.73	5,065.73			
B03130	Other Missions	432.23			432.23	432.23			



EUROJUST

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Eurojust Budgetary Execution

Year: 2015
Fund Source: C4

Budget Line	Description	Commitment Appropriation (1)	Commitment execution (2)	% (3=2/1)	Not Used Appropriation (4=1-2)	Payment Appropriation (5)	Payment execution (6)	% (7=6/5)	RAL (8=2-6)
	Sum:	432.23			432.23	432.23			
B03203	Annual report	0.00			0.00	0.00			
	Sum:	0.00			0.00	0.00			
B03510	EJN Meetings	170.00	170.00	100.0%	0.00	170.00	0.00	0.0%	170.00
	Sum:	170.00	170.00	100.0%	0.00	170.00	0.00	0.0%	170.00
B03520	EJN awareness and other expenses	400.00	400.00	100.0%	0.00	400.00	0.00	0.0%	400.00
	Sum:	400.00	400.00	100.0%	0.00	400.00	0.00	0.0%	400.00
B03600	JSB Meetings and other related costs	405.97			405.97	405.97			
	Sum:	405.97			405.97	405.97			
	Title Sum:	6,473.93	570.00	8.80%	5903.93	6,473.93	0.00	0.00%	570.00
	Grand Total:	19,809.04	13,042.62	65.84%	6766.42	19,809.04	11,285.08	56.97%	1,757.54

Eurojust Budgetary Execution

Year: 2015
Fund Source: C5

Budget Line	Description	Commitment Appropriation (1)	Commitment execution (2)	% (3=2/1)	Not Used Appropriation (4=1-2)	Payment Appropriation (5)	Payment execution (6)	% (7=6/5)	RAL (8=2-6)
A01120	Training and development for staff	1,196.46	1,196.46	100.0%	0.00	1,196.46	1,196.46	100.0%	0.00
	Sum:	1,196.46	1,196.46	100.0%	0.00	1,196.46	1,196.46	100.0%	0.00
A01300	Mission expenses Eurojust Staff	660.25	660.25	100.0%	0.00	660.25	660.25	100.0%	0.00
	Sum:	660.25	660.25	100.0%	0.00	660.25	660.25	100.0%	0.00
	Title 1 Sum:	1,856.71	1,856.71	100.00%	0	1,856.71	1,856.71	100.00%	0.00
A02010	Building Insurances	1,688.72	1,688.72	100.0%	0.00	1,688.72	1,688.72	100.0%	0.00
	Sum:	1,688.72	1,688.72	100.0%	0.00	1,688.72	1,688.72	100.0%	0.00
A02103	ICT Consultancy	1,134.00	1,134.00	100.0%	0.00	1,134.00	1,134.00	100.0%	0.00
	Sum:	1,134.00	1,134.00	100.0%	0.00	1,134.00	1,134.00	100.0%	0.00
A02410	Telecommunications and internet charges	128.07	128.07	100.0%	0.00	128.07	128.07	100.0%	0.00
	Sum:	128.07	128.07	100.0%	0.00	128.07	128.07	100.0%	0.00



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Eurojust Budgetary Execution

Year: 2015
Fund Source: C5

Budget Line	Description	Commitment Appropriation (1)	Commitment execution (2)	% (3=2/1)	Not Used Appropriation (4=1-2)	Payment Appropriation (5)	Payment execution (6)	% (7=6/5)	RAL (8=2-6)
A02421	ICT Hardware	1,572.05	1,572.05	100.0%	0.00	1,572.05	1,572.05	100.0%	0.00
	Sum:	1,572.05	1,572.05	100.0%	0.00	1,572.05	1,572.05	100.0%	0.00
	Title 2 Sum:	4,522.84	4,522.84	100.00%	0	4,522.84	4,522.84	100.00%	0.00
B03020	Protocol Office and representation expenses College	250.00	250.00	100.0%	0.00	250.00	250.00	100.0%	0.00
	Sum:	250.00	250.00	100.0%	0.00	250.00	250.00	100.0%	0.00
B03120	Common Missions EU and Third countries	365.16	365.16	100.0%	0.00	365.16	365.16	100.0%	0.00
	Sum:	365.16	365.16	100.0%	0.00	365.16	365.16	100.0%	0.00
B03130	Other Missions	902.09	902.09	100.0%	0.00	902.09	902.09	100.0%	0.00
	Sum:	902.09	902.09	100.0%	0.00	902.09	902.09	100.0%	0.00
B03323	Hardware for National desks	1,048.05	1,048.05	100.0%	0.00	1,048.05	1,048.05	100.0%	0.00
B03326	ICT consultancy	756.00	756.00	100.0%	0.00	756.00	756.00	100.0%	0.00
	Sum:	1,804.05	1,804.05	100.0%	0.00	1,804.05	1,804.05	100.0%	0.00
	Title 3 Sum:	3,321.30	3,321.30	100.00%	0	3,321.30	3,321.30	100.00%	0.00
	Grand Total:	9,700.85	9,700.85	100.00%	0	9,700.85	9,700.85	100.00%	0.00

Eurojust Budgetary Execution

Year: 2015
Fund Source: C8

Budget Line	Description	Commitment Appropriation (1)	Commitment execution (2)	% (3=2/1)	Not Used Appropriation (4=1-2)	Payment Appropriation (5)	Payment execution (6)	% (7=6/5)	RAL (8=2-6)
A01120	Training and development for staff	66,468.00	57,536.09	86.6%	8,931.91	66,468.00	57,536.09	86.6%	0.00
	Sum:	66,468.00	57,536.09	86.6%	8,931.91	66,468.00	57,536.09	86.6%	0.00
A01174	Supplementary clerical and interim services	32,281.36	27,539.40	85.3%	4,741.96	32,281.36	27,539.40	85.3%	0.00
	Sum:	32,281.36	27,539.40	85.3%	4,741.96	32,281.36	27,539.40	85.3%	0.00
A01180	Expenditure related to Recruitment	747.00	697.70	93.4%	49.30	747.00	697.70	93.4%	0.00
A01181	Expenses upon Entry Exit	4,235.00	4,235.00	100.0%	0.00	4,235.00	4,235.00	100.0%	0.00
	Sum:	4,982.00	4,932.70	99.0%	49.30	4,982.00	4,932.70	99.0%	0.00



EUROJUST

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Eurojust Budgetary Execution

Year: 2015
Fund Source: C8

Budget Line	Description	Commitment Appropriation (1)	Commitment execution (2)	% (3=2/1)	Not Used Appropriation (4=1-2)	Payment Appropriation (5)	Payment execution (6)	% (7=6/5)	RAL (8=2-6)
A01300	Mission expenses Eurojust Staff	1,443.00	908.60	63.0%	534.40	1,443.00	908.60	63.0%	0.00
	Sum:	1,443.00	908.60	63.0%	534.40	1,443.00	908.60	63.0%	0.00
A01400	Running costs of kitchenettes and canteens	909.40	101.49	11.2%	807.91	909.40	101.49	11.2%	0.00
	Sum:	909.40	101.49	11.2%	807.91	909.40	101.49	11.2%	0.00
A01410	Medical services	10,403.27	5,687.57	54.7%	4,715.70	10,403.27	5,687.57	54.7%	0.00
	Sum:	10,403.27	5,687.57	54.7%	4,715.70	10,403.27	5,687.57	54.7%	0.00
A01500	Consultancy	9,450.00	9,450.00	100.0%	0.00	9,450.00	9,450.00	100.0%	0.00
A01504	Administrative assistant HR	628.60	0.00	0.0%	628.60	628.60	0.00	0.0%	0.00
	Sum:	10,078.60	9,450.00	93.8%	628.60	10,078.60	9,450.00	93.8%	0.00
A01610	Social contacts between members of staff	7,545.00	7,445.00	98.7%	100.00	7,545.00	7,445.00	98.7%	0.00
	Sum:	7,545.00	7,445.00	98.7%	100.00	7,545.00	7,445.00	98.7%	0.00
A01620	Other welfare expenditure	1,000.00	0.00	0.0%	1,000.00	1,000.00	0.00	0.0%	0.00
	Sum:	1,000.00	0.00	0.0%	1,000.00	1,000.00	0.00	0.0%	0.00
A01630	Staff Committee	3,784.04	2,984.04	78.9%	800.00	3,784.04	2,984.04	78.9%	0.00
	Sum:	3,784.04	2,984.04	78.9%	800.00	3,784.04	2,984.04	78.9%	0.00
A01700	Represent Expenses Administration	150.00	75.10	50.1%	74.90	150.00	75.10	50.1%	0.00
	Sum:	150.00	75.10	50.1%	74.90	150.00	75.10	50.1%	0.00
	Title 1 Sum:	139,044.67	116,659.99	83.90%	22384.68	139,044.67	116,659.99	83.90%	0.00
A02000	Rent and ground rent	172,221.10	101,176.24	58.7%	71,044.86	172,221.10	101,176.24	58.7%	0.00
	Sum:	172,221.10	101,176.24	58.7%	71,044.86	172,221.10	101,176.24	58.7%	0.00
A02010	Building Insurances	6,444.00	6,444.00	100.0%	0.00	6,444.00	6,444.00	100.0%	0.00
	Sum:	6,444.00	6,444.00	100.0%	0.00	6,444.00	6,444.00	100.0%	0.00
A02020	Water gas electricity and heating utilities	56,288.94	40,467.36	71.9%	15,821.58	56,288.94	40,467.36	71.9%	0.00
	Sum:	56,288.94	40,467.36	71.9%	15,821.58	56,288.94	40,467.36	71.9%	0.00
A02030	Cleaning maintenance and waste	16,802.32	15,963.27	95.0%	839.05	16,802.32	15,963.27	95.0%	0.00
	Sum:	16,802.32	15,963.27	95.0%	839.05	16,802.32	15,963.27	95.0%	0.00
A02050	Security surveillance fire health safety at work	131,977.03	130,562.64	98.9%	1,414.39	131,977.03	130,562.64	98.9%	0.00
	Sum:	131,977.03	130,562.64	98.9%	1,414.39	131,977.03	130,562.64	98.9%	0.00



EUROJUST

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Eurojust Budgetary Execution

Year: 2015
Fund Source: C8

Budget Line	Description	Commitment Appropriation (1)	Commitment execution (2)	% (3=2/1)	Not Used Appropriation (4=1-2)	Payment Appropriation (5)	Payment execution (6)	% (7=6/5)	RAL (8=2-6)
A02070	ICT Security projects	149,820.00	149,626.25	99.9%	193.75	149,820.00	149,626.25	99.9%	0.00
	Sum:	149,820.00	149,626.25	99.9%	193.75	149,820.00	149,626.25	99.9%	0.00
A02090	Other expenditure on buildings	11,031.73	10,013.37	90.8%	1,018.36	11,031.73	10,013.37	90.8%	0.00
	Sum:	11,031.73	10,013.37	90.8%	1,018.36	11,031.73	10,013.37	90.8%	0.00
A02101	Software	93,188.55	93,188.55	100.0%	0.00	93,188.55	93,188.55	100.0%	0.00
A02103	ICT Consultancy	172,376.90	154,583.05	89.7%	17,793.85	172,376.90	154,583.05	89.7%	0.00
	Sum:	265,565.45	247,771.60	93.3%	17,793.85	265,565.45	247,771.60	93.3%	0.00
A02210	Furniture and related costs	1,565.00	1,565.00	100.0%	0.00	1,565.00	1,565.00	100.0%	0.00
	Sum:	1,565.00	1,565.00	100.0%	0.00	1,565.00	1,565.00	100.0%	0.00
A02230	Cars maintenance repair insurance registration	748.93	748.93	100.0%	0.00	748.93	748.93	100.0%	0.00
	Sum:	748.93	748.93	100.0%	0.00	748.93	748.93	100.0%	0.00
A02250	Purchase of books for the administration	739.86	646.02	87.3%	93.84	739.86	646.02	87.3%	0.00
A02252	Subscriptions non operational	24,505.02	24,505.02	100.0%	0.00	24,505.02	24,505.02	100.0%	0.00
	Sum:	25,244.88	25,151.04	99.6%	93.84	25,244.88	25,151.04	99.6%	0.00
A02300	Stationery office supplies conference promo materi	4,389.00	3,241.98	73.9%	1,147.02	4,389.00	3,241.98	73.9%	0.00
	Sum:	4,389.00	3,241.98	73.9%	1,147.02	4,389.00	3,241.98	73.9%	0.00
A02320	Bank charges	2,520.80	761.77	30.2%	1,759.03	2,520.80	761.77	30.2%	0.00
	Sum:	2,520.80	761.77	30.2%	1,759.03	2,520.80	761.77	30.2%	0.00
A02400	Postal charges	15,643.98	15,376.62	98.3%	267.36	15,643.98	15,376.62	98.3%	0.00
	Sum:	15,643.98	15,376.62	98.3%	267.36	15,643.98	15,376.62	98.3%	0.00
A02410	Telecommunications and internet charges	7,211.36	3,958.61	54.9%	3,252.75	7,211.36	3,958.61	54.9%	0.00
	Sum:	7,211.36	3,958.61	54.9%	3,252.75	7,211.36	3,958.61	54.9%	0.00
A02420	ICT Projects	50,247.60	48,075.84	95.7%	2,171.76	50,247.60	48,075.84	95.7%	0.00
A02421	ICT Hardware	343,281.96	342,328.36	99.7%	953.60	343,281.96	342,328.36	99.7%	0.00
A02422	ICT Maintenance	83,640.91	79,194.67	94.7%	4,446.24	83,640.91	79,194.67	94.7%	0.00
	Sum:	477,170.47	469,598.87	98.4%	7,571.60	477,170.47	469,598.87	98.4%	0.00
A02500	New premises Consultancy project cost	77,293.68	73,751.49	95.4%	3,542.19	77,293.68	73,751.49	95.4%	0.00



EUROJUST

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Eurojust Budgetary Execution

Year: 2015
Fund Source: C8

Budget Line	Description	Commitment Appropriation (1)	Commitment execution (2)	% (3=2/1)	Not Used Appropriation (4=1-2)	Payment Appropriation (5)	Payment execution (6)	% (7=6/5)	RAL (8=2-6)
A02502	New premises ICT consultancy costs	135,281.14	90,611.24	67.0%	44,669.90	135,281.14	90,611.24	67.0%	0.00
	Sum:	212,574.82	164,362.73	77.3%	48,212.09	212,574.82	164,362.73	77.3%	0.00
	Title 2 Sum:	1,557,219.81	1,386,790.28	89.06%	170429.53	1,557,219.81	1,386,790.28	89.06%	0.00
B03000	Coordination meetings and tactical meetings	61,304.22	54,880.22	89.5%	6,424.00	61,304.22	54,880.22	89.5%	0.00
B03001	Interpretation Services	131,749.51	109,479.83	83.1%	22,269.68	131,749.51	109,479.83	83.1%	0.00
B03002	Other College meetings and Ad-Hoc meetings	65,610.72	27,474.95	41.9%	38,135.77	65,610.72	27,474.95	41.9%	0.00
B03005	Training for National Members	45,503.48	41,841.92	92.0%	3,661.56	45,503.48	41,841.92	92.0%	0.00
B03007	Transcription costs for plenary meetings	3,921.00	3,483.00	88.8%	438.00	3,921.00	3,483.00	88.8%	0.00
	Sum:	308,088.93	237,159.92	77.0%	70,929.01	308,088.93	237,159.92	77.0%	0.00
B03010	Seminars and strategic meetings	77,526.95	32,978.49	42.5%	44,548.46	77,526.95	32,978.49	42.5%	0.00
	Sum:	77,526.95	32,978.49	42.5%	44,548.46	77,526.95	32,978.49	42.5%	0.00
B03020	Protocol Office and representation expenses Colleg	711.26	383.15	53.9%	328.11	711.26	383.15	53.9%	0.00
	Sum:	711.26	383.15	53.9%	328.11	711.26	383.15	53.9%	0.00
B03100	Operational Missions Domestic Work Of NM	19,757.26	12,996.02	65.8%	6,761.24	19,757.26	12,996.02	65.8%	0.00
	Sum:	19,757.26	12,996.02	65.8%	6,761.24	19,757.26	12,996.02	65.8%	0.00
B03120	Common Missions EU and Third countries	5,174.95	2,532.30	48.9%	2,642.65	5,174.95	2,532.30	48.9%	0.00
	Sum:	5,174.95	2,532.30	48.9%	2,642.65	5,174.95	2,532.30	48.9%	0.00
B03130	Other Missions	1,372.51	693.50	50.5%	679.01	1,372.51	693.50	50.5%	0.00
	Sum:	1,372.51	693.50	50.5%	679.01	1,372.51	693.50	50.5%	0.00
B03140	Mission Insurance expenses	649.24	0.00	0.0%	649.24	649.24	0.00	0.0%	0.00
	Sum:	649.24	0.00	0.0%	649.24	649.24	0.00	0.0%	0.00
B03200	Public Relation Publications information material	92,471.03	89,919.11	97.2%	2,551.92	92,471.03	89,919.11	97.2%	0.00
B03205	Cooperation with other EU agencies	3,765.00	3,765.00	100.0%	0.00	3,765.00	3,765.00	100.0%	0.00
	Sum:	96,236.03	93,684.11	97.3%	2,551.92	96,236.03	93,684.11	97.3%	0.00
B03300	Purchase of Books for the College	10,681.08	10,088.38	94.5%	592.70	10,681.08	10,088.38	94.5%	0.00



EUROJUST

The European Union's Judicial Cooperation Unit

P.O. Box 16183 – 2500 BD The Hague • The Netherlands

Eurojust Budgetary Execution

Year: 2015
Fund Source: C8

Budget Line	Description	Commitment Appropriation (1)	Commitment execution (2)	% (3=2/1)	Not Used Appropriation (4=1-2)	Payment Appropriation (5)	Payment execution (6)	% (7=6/5)	RAL (8=2-6)
B03301	Hardcopy and electronic Subscriptions for the College	53,045.53	52,831.26	99.6%	214.27	53,045.53	52,831.26	99.6%	0.00
	Sum:	63,726.61	62,919.64	98.7%	806.97	63,726.61	62,919.64	98.7%	0.00
B03310	ICT Projects	764,634.19	759,187.15	99.3%	5,447.04	764,634.19	759,187.15	99.3%	0.00
	Sum:	764,634.19	759,187.15	99.3%	5,447.04	764,634.19	759,187.15	99.3%	0.00
B03320	Telecommunications and internet charges	15,906.52	8,219.91	51.7%	7,686.61	15,906.52	8,219.91	51.7%	0.00
B03323	Hardware for National desks	229,213.55	228,583.51	99.7%	630.04	229,213.55	228,583.51	99.7%	0.00
B03324	Software for National desks	62,125.68	62,125.68	100.0%	0.00	62,125.68	62,125.68	100.0%	0.00
B03325	Maintenance Services for National desks	185,357.79	174,935.94	94.4%	10,421.85	185,357.79	174,935.94	94.4%	0.00
B03326	ICT consultancy	112,980.67	97,986.10	86.7%	14,994.57	112,980.67	97,986.10	86.7%	0.00
	Sum:	605,584.21	571,851.14	94.4%	33,733.07	605,584.21	571,851.14	94.4%	0.00
B03400	Translation of documents	16,452.32	14,640.84	89.0%	1,811.48	16,452.32	14,640.84	89.0%	0.00
	Sum:	16,452.32	14,640.84	89.0%	1,811.48	16,452.32	14,640.84	89.0%	0.00
B03500	EJN Projects	112,422.64	111,949.09	99.6%	473.55	112,422.64	111,949.09	99.6%	0.00
	Sum:	112,422.64	111,949.09	99.6%	473.55	112,422.64	111,949.09	99.6%	0.00
B03510	EJN Meetings	58,038.24	52,352.34	90.2%	5,685.90	58,038.24	52,352.34	90.2%	0.00
	Sum:	58,038.24	52,352.34	90.2%	5,685.90	58,038.24	52,352.34	90.2%	0.00
B03520	EJN awareness and other expenses	11,892.88	7,173.07	60.3%	4,719.81	11,892.88	7,173.07	60.3%	0.00
	Sum:	11,892.88	7,173.07	60.3%	4,719.81	11,892.88	7,173.07	60.3%	0.00
B03700	JIT meetings and other expenses	10,158.30	10,158.30	100.0%	0.00	10,158.30	10,158.30	100.0%	0.00
	Sum:	10,158.30	10,158.30	100.0%	0.00	10,158.30	10,158.30	100.0%	0.00
B03710	Grants related to JITs	382,470.48	232,006.21	60.7%	150,464.27	382,470.48	232,006.21	60.7%	0.00
	Sum:	382,470.48	232,006.21	60.7%	150,464.27	382,470.48	232,006.21	60.7%	0.00
B03800	Genocide meetings and other expenses	15,564.53	15,416.61	99.0%	147.92	15,564.53	15,416.61	99.0%	0.00
	Sum:	15,564.53	15,416.61	99.0%	147.92	15,564.53	15,416.61	99.0%	0.00
	Title Sum:	2,550,461.53	2,218,081.88	86.97%	332379.65	2,550,461.53	2,218,081.88	86.97%	0.00
	Grand Total:	4,246,726.01	3,721,532.15	87.63%	525193.86	4,246,726.01	3,721,532.15	87.63%	0.00



EUROJUST

The European Union's Judicial Cooperation Unit

P.O. Box 16183 – 2500 BD The Hague • The Netherlands

Eurojust Budgetary Execution

Year: 2015
Fund Source: R0

Budget Line	Description	Commitment Appropriation (1)	Commitment execution (2)	% (3=2/1)	Not Used Appropriation (4=1-2)	Payment Appropriation (5)	Payment execution (6)	% (7=6/5)	RAL (8=2-6)
B03010	Seminars and strategic meetings	10,000.00	10,000.00	100.0%	0.00	10,000.00	0.00	0.0%	10,000.00
	Sum:	10,000.00	10,000.00	100.0%	0.00	10,000.00	0.00	0.0%	10,000.00
	Title Sum:	10,000.00	10,000.00	100.00%	0.00	10,000.00	0.00	0.00%	10,000.00
	Grand Total:	10,000.00	10,000.00	100.00%	0.00	10,000.00	0.00	0.00%	10,000.00



EUROJUST

The European Union's Judicial Cooperation Unit

P.O. Box 16183 – 2500 BD The Hague • The Netherlands

LIST OF EUROJUST COLLEGE MEMBERS 2015

(Status December 2015)

National Member for AUSTRIA	Gabriela Hornbeck
National Member for BELGIUM and President	Michèle Coninx
National Member for BULGARIA	Kamen Mihov
National Member for CROATIA	Josip Čule
National Member for CYPRUS - Deputy	Katerina Loizou
National Member for CZECH REPUBLIC	Lukáš Starý
National Member for DENMARK	Jesper Hjortenberg
National Member for ESTONIA	Raivo Sepp
National Member for FINLAND	Piia Vottonen
National Member for FRANCE	Frédéric Baab
National Member for GERMANY	Klaus Meyer-Cabri
National Member for GREECE	Nikolaos Ornerakis
National Member for HUNGARY	László Venczl
National Member for IRELAND	Francis H. Cassidy
National Member for ITALY	
National Member for LATVIA	Gunārs Bundzis
National Member for LITHUANIA	Laima Čekelienė
National Member for LUXEMBOURG	Olivier Lenert
National Member for MALTA	Donatella Frendo Dimech
National Member for POLAND	Mariusz Skowroński
National Member for PORTUGAL	António Cluny
National Member for ROMANIA	Daniela Buruiană
National Member for SLOVAKIA and Vice President	Ladislav Hamran
National Member for SLOVENIA	Malči Gabrijelčič
National Member for SPAIN and Vice President	Francisco Jiménez-Villarejo
National Member for SWEDEN	Leif Görts
National Member for THE NETHERLANDS	Han Moraal
National Member for UNITED KINGDOM	Frances Kennah

ADMINISTRATIVE DIRECTOR

Klaus Rackwitz



EUROJUST

The European Union's Judicial Cooperation Unit

P.O. Box 16183 – 2500 BD The Hague • The Netherlands

LIST OF EUROJUST ADMINISTRATIVE UNITS AND SERVICES 2015

(Status December 2015)

The Administrative Director:

Klaus Rackwitz

Heads of Units and Services:

Budget, Finance and Procurement Unit

Natalie Groves, ad interim

Case Analysis Unit

Alinde Verhaag

College Secretariat

Maria Carla Garcia Bello

Communications and External Relations Unit

Ulf Bergström

Corporate Services Unit

Jacques Vos

Data Protection Office

Diana Alonso Blas

EJN Secretariat

Ola Löfgren

Genocide Network Secretariat

Matevž Pezdirc

Human Resources Unit

Nikolaos Panagiotopoulos

Information Management Unit

Jon Broughton

JITs Network Secretariat

Vincent Jamin

Legal Service Unit

Catherine Deboyser



ESTABLISHMENT PLAN 2015

Temporary agents

Function group and grade	2015			
	Authorised under the EU Budget		Filled as at 31/12/2015	
	Permanent posts	Temporary Posts	Permanent posts	Temporary Posts
AD 16		-		-
AD 15		-		-
AD 14		1		1
AD 13		1		1
AD 12		-		-
AD 11		-		-
AD 10		7		7
AD 9		9		9
AD 8		20		19
AD 7		20		19
AD 6		18		18
AD 5		4		4
AD total		80		78
AST 11		-		-
AST 10		-		-
AST 9		1		1
AST 8		-		-
AST 7		-		-
AST 6		1		1
AST 5		17		14
AST 4		48		48
AST 3		42		42
AST 2		16		16
AST 1		-		-
AST total		125		122
GRAND TOTAL		205		200

Contract agents

Contract Agents	2015	
	Authorised	Recruited as at 31/12/2015
Function Group IV	8	7
Function Group III	2	7
Function Group II	2	8.5
Function Group I	3	-
Total	15	22.5



Glossary and Abbreviations

ABAC	Accrual Based Accounting
Accounts payable	Organisation's current payables due within one year. Accounts payable are current liabilities..
Accounts receivable	Organisation's current receivables due within one year. Accounts receivable are current assets.
Actual = Actual amounts	Budget outturn = Budget execution = Budget implementation
Accrual accounting	Accounting methodology that recognises income when it is earned and expenses when they occur, rather than when they are actually received or paid, as opposed to cash accounting.
Assets	Assets are items owned by an individual or an organisation, which have commercial or exchange value. Assets may consist of specific property or claims against others.
Cash accounting	Accounting methodology based on cash flows, i.e. transactions are recognised when cash is received or paid, as opposed to accrual accounting.
Current asset	The group of assets considered to be liquid in that they can be turned into cash within one year.
Current liability	Liabilities to be paid within one year of the balance sheet date
EU	European Union
External assigned revenues	Funds received from sources other than the European Commission for specific purpose
Financial statements	Written reports which quantitatively describe the financial health of an organisation. They comprise the Statement of Financial Performance, the Balance Sheet, the Cash Flow Statement, the Statement of Changes in Net Assets (capital) and the explanatory notes.
Imprest account	Bank accounts and/or cash at hand used for the payment of low value expenses
Internal assigned revenues	Funds received for specific assigned operations and activities from amounts recovered
Liability	A financial obligation, debt, claim, payable or potential loss
RAL	Commitments resulting in payment appropriations remaining to be paid