



College Decision 2014 -9 adopting the opinion of the College on Eurojust Final Accounts 2013

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 2013 of Eurojust,

Having regard to the Final Accounts 2013 signed off by the Accounting Officer on 14 May 2014 and drawn up by the Administrative Director on 15 May 2014 and sent to the College on 22 May 2014,

Whereas:

- (1) Eurojust Final Accounts 2013 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 2013 are included in Annex II to this opinion;
- (3) An excerpt from the accounts shows the following information:

REVENUE	2013
Union Contribution	32,358,660.00
Other revenue	13,512.99
Total revenue	32,372,172.99
EXPENDITURE	
Payments made	-29,015,052.95
Automatic carry-over of appropriations	-4,148,735.38
Automatic carry-over of appropriations for Grants	-508,073.05
Total expenditure	-33,671,861.38
Outturn for the financial year (before special items)	-1,299,688.39
Carry-overs from previous year for Grants	1,465,657.26
Adjustment for cancelled carry-overs for EPOC IV	-36,732.87
Cancelled carryovers	280,947.74
Currency gains	-40.49
Balance for the financial year	410,143.25



HAS ISSUED THIS OPINION:

1. The College gives a favourable opinion on the Eurojust Final Accounts 2013 drawn up by the Administrative Director of Eurojust.
2. The College requests the accounting officer to send the Eurojust Final Accounts 2013, together with this opinion, to the European Parliament, the Council, the European Court of Auditors and the accounting officer of the European Commission.
3. The College takes note of the European Court of Auditor's preliminary observations related to the Final Accounts 2013 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 3 June 2014

On behalf of the College of Eurojust,

MICHÈLE CONINX
President of Eurojust



FINAL ACCOUNTS OF EUROJUST

Financial Statements and Reports on Implementation of the Budget of Eurojust

Financial Year 2013



EUROJUST
P.O. Box 16183
2500 BD The Hague
THE NETHERLANDS

These accounts have been prepared by the Accounting Officer on 14 May 2014 and drawn up by the Administrative Director on 15 May 2014. The opinion of the Management Board on the Final Accounts will be given on 3 June 2014.

The present 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 and the Council by 1 July 2014.

The final annual accounts will be published on Eurojust website:

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

Aleksandra Haydar
Accounting Officer

The Hague, 14 May 2014

Klaus Rackwitz
Administrative Director

The Hague, 15 May 2014



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CERTIFICATE

The annual accounts of Eurojust for the year 2013 have been prepared in accordance with the Financial Regulation applicable to the general budget of the European Union and the accounting rules adopted by the Commission's Accounting Officer, as are to be applied by all the institutions, agencies and joint undertakings, and in accordance with Title IX of the Eurojust Financial Regulation.

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 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 black ink, appearing to read "Aleksandra Haydar".

Aleksandra Haydar
Accounting Officer



INTRODUCTION

LEGAL BASIS

In accordance with Article 36 (2) of Council Decision 2002/187/JHA of 28 February 2002, amended by Council Decision 2003/659/JHA of 18 June 2003 and by Council Decision 2009/426/JHA of 16 December 2008 (hereinafter referred to as the “Eurojust Decision”) and Article 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

This report and financial statements 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 enhance the effectiveness of the competent authorities within the Member States when they are dealing with the investigation and prosecution of serious cross-border and organized crime. The seat of Eurojust is in The Hague.¹

Eurojust 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).

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)



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PART I: FINANCIAL STATEMENTS



STATEMENT OF FINANCIAL PERFORMANCE 31.12.2013

	Note	2013	2012
European Union contribution	3.1.1	32,352,479.43	32,866,009.90
Other operating revenue	3.1.2	190,823.85	21,261.67
TOTAL OPERATING REVENUE	3.1	32,543,303.28	32,887,271.57
Staff expenses		15,641,400.13	14,313,303.23
Fixed assets related expenses		2,861,792.95	2,736,644.60
Other administrative expenses		9,776,953.70	10,105,099.23
Operational expenses		5,306,792.27	7,003,717.26
TOTAL ADMINISTRATIVE AND OPERATIONAL EXPENSES	3.2.1	33,586,939.05	34,158,764.32
SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES		(1,043,635.77)	(1,271,492.75)
Financial operations expenses		5,573.73	2,755.23
SURPLUS/ (DEFICIT) FROM FINANCIAL ACTIVITIES		(5,573.73)	(2,755.23)
SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES		(1,049,209.50)	(1,274,247.98)
ECONOMIC RESULT OF THE YEAR		(1,049,209.50)	(1,274,247.98)



BALANCE SHEET 31.12.2013

ASSETS	Note	31.12.2013	31.12.2012
A. NON CURRENT ASSETS			
Intangible fixed assets	4.1.1	2,487,226.14	2,465,926.44
Tangible fixed assets	4.1.2	3,012,339.75	3,997,480.20
Land and buildings		318,237.75	954,713.20
Plant and equipment		32,117.00	45,424.00
Computer hardware		1,946,918.00	2,112,591.00
Furniture and vehicles		505,128.00	649,716.00
Other fixtures and fittings		209,939.00	235,036.00
TOTAL NON CURRENT ASSETS		5,499,565.89	6,463,406.64
B. CURRENT ASSETS			
Short-term receivables		2,455,877.38	1,978,732.72
Current receivables	4.1.5	419,543.36	457,259.57
Sundry receivables	4.1.6	191,920.42	31,929.30
Prepaid expenses and accrued Income	4.1.7	223,384.65	272,477.58
Accrued income for Grants		1,621,028.95	1,217,066.27
Cash and cash equivalents	4.1.8	4,578,870.29	5,625,903.21
TOTAL CURRENT ASSETS		7,034,747.67	7,604,635.93
TOTAL		12,534,313.56	14,068,042.57



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NET ASSETS AND LIABILITIES	Note	31.12.2013	31.12.2012
A. NET ASSETS			
Accumulated surplus/deficit		7,474,010.31	8,748,258.29
Economic result of the year		(1,049,209.50)	(1,274,247.98)
TOTAL NET ASSETS		6,424,800.81	7,474,010.31
B. NON CURRENT LIABILITIES			
Provisions for risks and liabilities	4.2.1	682,400.00	682,400.00
TOTAL NON CURRENT LIABILITIES		682,400.00	682,400.00
C. CURRENT LIABILITIES			
Provisions for risks and liabilities	4.2.2	184,665.00	368,267.78
Accounts payable		5,242,447.75	5,543,364.48
Current payables	4.2.3	25,532.50	93,913.72
Sundry payables		45,528.78	50,280.52
Accrued charges and deferred income	4.2.4	2,672,690.62	2,093,605.15
Accounts payable with consolidated EU entities	4.2.5	2,498,695.85	3,305,565.09
TOTAL CURRENT LIABILITIES		5,427,112.75	5,911,632.26
TOTAL		12,534,313.56	14,068,042.57

CASH FLOW STATEMENT

31.12.2013

	2013	2012
Cash Flows from operating activities		
Surplus/(deficit) from operating activities	(1,043,635.77)	(1,271,492.75)
<u>Adjustments</u>		
Amortization (intangible fixed assets)	951,692.29	673,872.76
Depreciation (tangible fixed assets)	1,905,573.66	2,058,910.84
Increase/(decrease) in Provisions for risks and liabilities	(183,602.78)	328,732.79
(Increase)/decrease in Long term Receivables	0.00	945.00
(Increase)/decrease in Short term Receivables	(477,144.66)	(110,936.93)
Increase/(decrease) in Other Long term liabilities	0.00	(288,114.10)
Increase/(decrease) in Current payables	(68,381.22)	80,255.29
Increase / (decrease) in Other liabilities	574,333.73	(344,968.13)
Increase/(decrease) in Liabilities related to consolidated EU entities	(806,869.24)	(1,842,913.47)
(Gains)/losses on sale of Property, plant and equipment	4,527.00	3,861.00
Net Cash Flow from operating activities	856,493.01	(711,847.70)
Cash Flows from investing activities		
Purchase of tangible and intangible fixed assets	(1,897,952.20)	(2,988,498.43)
Net Cash Flow from investing activities	(1,897,952.20)	(2,988,498.43)
Financing activities		
Financial operations revenues/expenses	(5,573.73)	(2,755.23)
Net Cash Flow from financing activities	(5,573.73)	(2,755.23)
Net increase/(decrease) in cash and cash equivalents	(1,047,032.92)	(3,703,101.36)
Cash and cash equivalents at the beginning of the period	5,625,903.21	9,329,004.57
Cash and cash equivalents at the end of the period	4,578,870.29	5,625,903.21



STATEMENT OF CHANGES IN NET ASSETS

Net Assets	Note	Accumulated Surplus / (Deficit)	Economic Result of the Year	Total Net Assets
Balance as at 31 December 2012		8,748,258.29	(1,274,247.98)	7,474,010.31
Balance as at 1 January 2013		8,748,258.29	(1,274,247.98)	7,474,010.31
Allocation of the Economic Result of Previous Year		(1,274,247.98)	1,274,247.98	0.00
Economic Result of the Year			(1,049,209.50)	(1,049,209.50)
Balance as at 31 December 2013		7,474,010.31	(1,049,209.50)	6,424,800.81



NOTES TO THE FINANCIAL STATEMENTS 1.1.2013 - 31.12.2013

1. ACCOUNTING POLICIES AND PRINCIPLES

In accordance with Article 36 (2) of Council Decision 2002/187/JHA of 28 February 2002, amended by Council Decision 2003/659/JHA of 18 June 2003 and by Council Decision 2009/426/JHA of 16 December 2008 (hereinafter referred to as the “Eurojust Decision”) and Article 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. These financial statements are prepared on the basis of the EU Accounting Rules which adapt the International Public Sector Accounting Standards (and in some cases the International Financial Reporting Standards) to the specific environment of the EU, while the reports on implementation of the budget continue to be primarily based on movements of cash.

The objectives of the financial statements are to provide information about the financial position, performance and cash flows of an entity that is useful to a wide range of users. For a public sector entity such as Eurojust, the objectives are more specifically to provide information useful for decision making, and to demonstrate the accountability of the entity for the resources entrusted to it.

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

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

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 EC accounting rules, with additional disclosures when necessary, is presumed to result in financial statements that achieve a fair presentation (EU Accounting Rule 2).

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



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).

2. CURRENCY AND BASIS FOR CONVERSION

Functional and reporting currency

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

3. 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

	2013	2012
Union contribution	31,948,516.75	31,723,110.05
Accrued income for Grants	403,962.68	741,508.28
Income recognition grants	-	400,085.18
Other	-	1,306.39
Total	32,352,479.43	32,866,009.90

3.1.2. Other operating revenue

	2013	2012
Adjustment Provision for Salary Increase 2011 and 2012	183,602.78	-
Miscellaneous recoveries	7,221.07	21,261.67
Total	190,823.85	21,261.67

Miscellaneous recoveries consist of recoveries of miscellaneous expenses.



Operating revenue in 2013

	With non- consolidated entities	With consolidated entities	Total
Non exchange revenue	190,823.85	32,352,479.43	32,543,303.28
Total	190,823.85	32,352,479.43	32,543,303.28

3.2. 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.

3.2.1. Administrative and operational expenses

	2013	2012
Staff expenses	15,641,400.13	14,313,303.23
Fixed Assets related expenses	2,861,792.95	2,736,644.60
Other administrative expenses	9,776,953.70	10,105,099.23
Operational expenses	5,306,792.27	7,003,717.26
Total	33,586,939.05	34,158,764.32

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

Fixed assets related expenses contain the charged amortisation/depreciation.

Other administrative expenses contain rental of buildings and associated costs, maintenance and service fees, office running costs as well as the cost of interim staff; research, development and operational costs for internally generated intangible assets as follows:

Research for the amount of EUR 1,074,269.87 (incl. internal personnel costs):

- 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-HR – IT system facilitating the activities in HR Unit.
- E-MS; DMS; eRec; ENCS.

Development for the amount of EUR 196,961.57 (incl. internal personnel costs):

- E-HR – additional functionalities of the system.
- DMS – improvements to the document management system.
- E-MS.



The amortisation of capitalised internally generated intangible assets for 2013 amounts EUR 599,043.13.

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

Average number of employees

	2013	2012
Temporary agents	186	170
Contract agents	36	50
Total	222	220

4. BALANCE SHEET

4.1. ASSETS

Assets are resources controlled by Eurojust as a result of past events and from which future economic benefits or service potential are expected to flow.

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

Fixed assets

Fixed assets are assets that are expected to be used during more than one reporting period. The fixed assets in these financial statements are valued at their acquisition price or production cost. The book value of a fixed asset is equal to its acquisition price or production cost, plus subsequent expenditure, plus or minus revaluations, amortisation/depreciation and other amounts written off.

4.1.1. Intangible fixed assets

Intangible fixed assets are identifiable non-monetary assets without physical substance; consisting of computer software and the development cost of the intangible assets under construction.

In 2013 Eurojust capitalised the additional development costs for the CMS system, spent on rebuilding the existing system to the requirements of the new Eurojust Decision. The amount capitalised is EUR 896,786.27.



4.1.2. *Tangible fixed assets*

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

Due to the growth of the organisation the administration units moved to a new building ("De Haagse Veste 1") in November 2008. The building was developed by the Host State (Rijksgebouwendienst) and Eurojust shares it with the International Criminal Court. According to the agreement Eurojust contributed to the cost of the specific user installations (server rooms, security installations, etc) with EUR 1,297,594 and to the cost of the built-in-package (building works, electrical and mechanical installations, pavement, rooms on parking deck, kitchen installations, fixed furniture, etc), fees for architects and advisors with EUR 2,203,021. The total amount of EUR 3,500,615 was capitalised as leasehold improvement on the balance sheet.

4.1.3. *Amortisation and Depreciation*

Amortisation is the systematic allocation of the depreciable amount of an intangible asset over its useful life (EU Accounting Rule 6). Depreciation is the systematic allocation of the depreciable amount of an asset over its useful life (EU Accounting Rule 7). The amortisation/depreciation on fixed assets is calculated using the straight-line method with the following rates:

Depreciation rates

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

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

FIXED ASSETS
01.01.2013 - 31.12.2013

Account number	Asset Category	Opening Balance	Acquisition price		Transfer between headings		Closing Balance	Depreciation Rate and Method	Opening Balance	Depreciation Charge for Year	Accumulated Depr. on Disposal	Closing Balance	Closing book value
			Additions	Disposals	Transfer In	Transfer Out							
21001000	Computer software	1,946,260.20	197,337.16				2,143,597.36	L 25%	1,176,574.20	352,649.16		1,529,223.36	614,374.00
21001001	Internally generated intangible assets	1,810,213.54			896,786.27		2,706,999.81	L 25%	411,863.54	599,043.13		1,010,906.67	1,696,093.14
21400001	Intangible assets under construction	297,890.44	775,654.83			(896,786.27)	176,759.00	N/A	N/A	N/A	N/A	N/A	176,759.00
22101001	Buildings	3,500,615.00					3,500,615.00	L 18,18%	2,545,901.80	636,475.45		3,182,377.25	318,237.75
23001000	Plant, machinery and equipment	205,239.24		(1,380.00)			203,859.24	L 12.5%	159,815.24	13,307.00	(1,380.00)	171,742.24	32,117.00
24001000	Furniture and rolling stock	2,108,449.94	45,320.87	(27,949.72)			2,125,821.09	L 10%; L 12.5%; L 25%	1,458,733.94	186,805.87	(24,846.72)	1,620,693.09	505,128.00
24101000	Computer hardware	6,505,449.77	810,329.95	(1,007,651.73)			6,308,127.99	L 25%	4,392,858.77	974,578.95	(1,006,227.73)	4,361,209.99	1,946,918.00
24201000	Other fixtures and fittings	929,032.25	69,309.39	(1,895.94)			996,445.70	L 25%	693,996.25	94,406.39	(1,895.94)	786,506.70	209,939.00
	Totals	17,303,150.38	1,897,952.20	(1,038,877.39)	896,786.27	(896,786.27)	18,162,225.19		10,839,743.74	2,857,265.95	(1,034,350.39)	12,662,659.30	5,499,565.89

4.1.4. Receivables

Receivables are carried at original invoice amount less write-down for impairment. A write-down for impairment of receivables is established when there is objective evidence that Eurojust will not be able to collect all amounts due according to the original terms of receivables. The amount of the write-down is recognised in the statement of financial performance.

4.1.5. Current receivables

	2013	2012
VAT receivable	419,322.36	457,259.57
Recovery of expenses	221.00	-
Total	419,543.36	457,259.57

Eurojust pays the invoices from Dutch suppliers with VAT and claims the VAT refund from the Host State on a quarterly basis.

4.1.6. Sundry receivables

	2013	2012
Sundry receivables	191,920.42	31,929.30

Sundry receivables in 2013 consist mainly of the Pension Contribution correction to be recovered from the Commission.

4.1.7. Prepaid expenses and accrued income (assets)

	2013	2012
Accrued interest	2,095.65	0.00
Prepayments	221,289.00	272,477.58
Accrued income for Grants	1,621,028.95	1,217,066.27
Total	1,844,413.60	1,489,543.85

The prepayments consist of prepaid subscriptions and prepaid maintenance fees. The accrued income for Grants represents the part of the pre-financing received from the Commission that equals the paid eligible expenses to beneficiaries for the years 2010-2013 together with accrued expenses for Grants estimated as eligible at the end of 2013 but not yet paid.

4.1.8. Cash and cash equivalents

	2013	2012
Bank accounts	4,552,009.52	5,587,841.53
Cash and imprest account	26,860.77	38,061.68
Total	4,578,870.29	5,625,903.21

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



4.2. EQUITY AND LIABILITIES

Provisions for risks and liabilities

Provisions for risks and liabilities are recognised when Eurojust has a present legal or constructive obligation as a result of past events; an outflow of resources might be required to settle the obligation, and the amount can be reliably estimated.

4.2.1. Long term provisions for risks and liabilities

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.

	2013	2012
Estimated removal costs of user installations	682,400.00	682,400.00

4.2.2. Short term provisions for risks and liabilities

In November 2013 the Court of Justice issued its ruling on the case with the outstanding salary adjustment for 2011 and 2012 (1.7%). The result of the ruling is that the European Commission is required to submit to the European Parliament and the Council new proposals which take into account the serious and sudden deterioration in the economic and social situation identified by the Council in 2011. The Commission decided in December 2013 to submit new proposals for salary increase by 0.9% for 2011 (date of effect 1 July 2011) and for 2012 (date of effect 1 July 2012). During the Trilogue that took place in March 2014, Representatives of the Parliament, the Hellenic Presidency and the Commission reached an agreement on the annual adjustment of remunerations and pensions of officials and other agents of the EU. If confirmed, the annual adjustments would be 0% for 2011 and 0.8% for 2012. The weighting factors for the Netherlands would be 102.8% for 2011 (date of effect 1 July 2011) and 105.3% for 2012 (date of effect 1 July 2012).

It is considered probable that the salary adjustments will have to be paid to staff in 2014. In compliance with the accounting rules we recognise a short term provision for these outstanding salary payments. The estimation concerning the interests for late payments is not material; therefore we do not book it as a provision.

	2013	2012
Outstanding salary adjustment	184,665.00	368,267.78



4.2.3. Current payables

The accounts payable as at 31 December 2013 comprise outstanding unpaid invoices and claims from our suppliers and other public bodies.

	2013	2012
Amounts payable – suppliers and public bodies	25,532.50	93,913.72

4.2.4. Accrued charges (liabilities)

	2013	2012
Accrued charges	2,672,690.62	2,093,605.15

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 EUR 488,205.

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.

4.2.5. Accounts payable to consolidated EU entities

	2013	2012
Repayable positive budgetary outturn	410,143.25	1,243,889.95
Pre-financing for Grants (short-term)	2,086,291.17	2,051,202.00
Repayable interest earned on EU subsidy	2,261.43	9,475.85
Other payables to consolidated EU entities	-	997.29
Total	2,498,695.85	3,305,565.09

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.

Eurojust was granted one project by the Commission in 2010 - a contract for the financial support of the Joint Investigation Teams (second JITs). The grant is under the "Prevention of and Fight against Crime 2007-2013 – Call for Framework Partners" Programme. The first objective of the project is to increase the number and efficiency of larger and more complex joint investigation teams (JITs), allowing a better mutual understanding of the Member States' law enforcement agencies and fostering mutual co-operation. The second complementary objective is the maintenance of a central JITs contact point, and the establishment of Eurojust as a centre of expertise on JITs.



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Pre-financing for Grants

	2013	2012
EPOC IV project	35,089.17	-
JITs2	2,051,202.00	2,051,202.00
Total	2,086,291.17	2,051,202.00

If pre-financing yields interest Eurojust has the obligation to return it to the European Commission.

5. CONTINGENT LIABILITIES

According to EU Accounting Rule 10 the contingent liabilities should be disclosed even not part of the balance sheet.

A contingent liability is a possible obligation that arises from past events and of which the existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events; or a present obligation that arises from past events but is not recognised because the amount of the obligation cannot be measured with sufficient reliability.

5.1. Operational leases

Operational leases are classified where the lessor retains a significant portion of the risks and rewards of ownership. Lease payments under an operating lease are recognised as an expense in the 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 (Rijksgebouwdienst) 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 2016. 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 2016. Therefore, we recognise as a contingent liability the payable amount until that date.

Description	Charges paid in 2013	Charges to be paid next year	Charges to be paid later than one year	Total charges to be paid
Rent Arc	1,421,811.14	1,897,042.22	2,632,500.00	4,529,542.22
Rent HV 1	920,255.64	945,000.00	1,417,500.00	2,362,500.00
Total Rent	2,342,066.78	2,842,042.22	4,050,000.00	6,892,042.22

5.2. Carryovers

Eurojust recognises as a contingent liability the difference between the amount of the automatic carryover of commitment appropriations (the budgetary commitment is the operation reserving the appropriation necessary to cover subsequent payments to honour a legal commitment) and the accrued expenses.



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	2013	2012
Automatic carryovers C1	4,139,662.75	3,300,022.39
Automatic carryovers C4	9,072.63	5,991.61
Accrued expenses	(2,672,690.62)	(2,093,605.15)
Contingent liabilities for carryovers	1,476,044.76	1,212,408.85

5.3. Long term/Multi-annual contractual commitments

Eurojust recognises as a contingent liability the amount committed to pay in future years on existing multi-annual contracts.

	2013	2012
Future commitments on existing contracts	9,179,508.00	2,412,342.00
Multi-annual contractual commitments	9,179,508.00	2,412,342.00

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.

	2013	2012
Operational leases	6,892,042.22	9,261,614.44
Carryovers	1,476,044.76	1,212,408.85
Multi-annual contractual commitments	9,179,508.00	2,412,342.00
Contingent liabilities	17,547,594.98	12,886,365.29

6. CONTINGENT ASSETS

A contingent asset is an asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events but is not recognised because the amount of the obligation cannot be measured with sufficient reliability.

Eurojust has identified no contingent assets for 2013.

7. CHANGES IN ACCOUNTING POLICIES

There have been no changes in accounting policies for the financial year 2013.

8. 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 345/10 of 23 December 2008.



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9. 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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PART II: REPORTS ON IMPLEMENTATION OF THE BUDGET OF EUROJUST



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BUDGETARY OUTTURN ACCOUNT

1.1.2013 - 31.12.2013

	2013	2012
INCOME		
Union contribution, cashed	32,358,660.00	32,967,000.00
Commission E-POC IV project grant		335,436.09
Miscellaneous income	13,512.99	20,559.98
	32,372,172.99	33,322,996.07
TOTAL INCOME	32,372,172.99	33,322,996.07
EXPENSES		
Personnel expenses - Budget title I		
Payments	17,059,685.41	15,956,540.57
Carry forwards and carryovers	427,602.09	319,825.20
Administrative expenses - Budget title II		
Payments	6,104,433.97	7,009,749.69
Carry forwards and carryovers	1,373,784.06	1,165,676.68
Operative expenses - Budget title III		
Payments	4,935,367.79	6,041,159.04
Carry forwards and carryovers	2,347,349.23	1,820,512.12
Operative expenses - Budget title IV		
Payments	915,565.78	847,872.26
Carry forwards and carryovers	508,073.05	1,460,371.70
	33,671,861.38	34,621,707.26
TOTAL EXPENSES	33,671,861.38	34,621,707.26
REVENUE OUTTURN BEFORE SPECIAL ITEMS	-1,299,688.39	-1,298,711.19
Cancelled carryovers	280,947.74	569,987.26
Adjustment for carryover from the previous year - assigned revenue	1,465,657.26	1,972,807.87
Adjustment for cancelled carryovers for EPOC IV	-36,732.87	-
Exchange rate differences	-40.49	-193.99
REVENUE OUTTURN	410,143.25	1,243,889.95



COMPARISON OF BUDGET AND ACTUALS
for appropriations of the current budget – fund source C1

Budget Line	Original budget	Supplements	Transfers - Sender	Transfers - Receiver	Final budget	Actual Committed	Actual Paid
A-1100	10,016,345		-421,455	0	9,594,890	9,594,890	9,594,890
A-1101	1,191,159		0	5,163	1,196,322	1,196,322	1,196,322
A-1102	1,401,496		-26,864	0	1,374,632	1,374,632	1,374,632
A-1103	10,020		-900	0	9,120	9,104	9,104
A-1110	1,674,957		-153,061	0	1,521,896	1,521,896	1,521,896
A-1120	457,443		0	16,000	473,443	472,947	237,950
A-1130	333,291		0	9,723	343,014	343,013	343,013
A-1131	87,000		-36,469	0	50,531	50,531	50,531
A-1132	115,952		0	4,113	120,065	120,065	120,065
A-1140	2,000		-215	0	1,785	1,785	1,785
A-1141	313,194		0	25,501	338,695	338,695	338,695
A-1147	33,600		0	3,800	37,400	37,311	37,311
A-1150	110,000		-10,400	0	99,600	99,375	99,375
A-1172	45,000		-23,100	0	21,900	21,900	11,900
A-1174	450,670		0	770,291	1,220,961	1,220,569	1,129,876
A-1175	5,000		-4,089	0	911	911	911
A-1176	5,500		-3,456	0	2,044	2,044	2,044
A-1177	133,021		-2,000	0	131,021	131,000	127,944
A-1178	3,500		0	0	3,500	3,151	2,529
A-1180	84,100		0	17,000	101,100	100,907	77,614
A-1181	4,250		0	6,600	10,850	10,755	10,755
A-1182	66,836		-10,000	0	56,836	56,484	56,484
A-1183	40,000		-7,272	0	32,728	32,728	25,578
A-1184	47,848		-10,000	0	37,848	37,084	37,084
A-1190	425,644		0	25,056	450,700	450,700	450,700
A-1300	83,340		0	26,995	110,335	97,789	94,459
A-1400	59,000		-7,500	0	51,500	51,500	46,510
A-1410	55,000		-9,717	0	45,283	43,175	38,683
A-1610	53,000		-15,353	0	37,647	37,051	4,189
A-1620	9,000		0	3,000	12,000	11,726	9,250
A-1630	10,000		-5,309	0	4,691	4,691	0



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Budget Line	Original budget	Supplements	Transfers - Sender	Transfers - Receiver	Final budget	Actual Committed	Actual Paid
A-1700	2,000		-250	0	1,750	1,750	1,192
A-1702	2,000		0	0	2,000	2,000	167
A-1703	2,000		0	2,942	4,942	4,942	4,942
A-2000	2,780,000		-245,633	0	2,534,367	2,534,367	2,377,193
A-2001	565,600		0	100,709	666,309	666,092	597,103
A-2010	45,000		0	8,075	53,075	53,034	53,034
A-2020	294,000		-9,000	0	285,000	285,000	216,601
A-2030	189,000		-7,390	0	181,610	181,427	172,944
A-2031	23,000		-10,000	0	13,000	13,000	9,537
A-2050	1,465,000		-95,701	0	1,369,299	1,368,337	1,103,703
A-2051	35,000		-25,826	0	9,175	6,967	3,922
A-2070	100,000		-6,700	0	93,300	92,980	43,680
A-2090	70,000		0	26,961	96,961	96,181	71,469
A-2091	22,000		0	17,584	39,584	39,355	28,146
A-2100	1,500		-1,367	0	133	133	78
A-2101	135,200		0	50,628	185,828	185,749	160,424
A-2102	77,300		-10,052	0	67,248	67,248	64,128
A-2103	326,800		0	218,752	545,552	538,446	337,830
A-2210	20,000		-1,516	0	18,484	18,484	6,219
A-2230	30,000		0	86,565	116,565	116,565	49,299
A-2231	14,500		-1,535	0	12,965	12,965	12,965
A-2250	10,000		-5,000	0	5,000	4,995	3,778
A-2252	32,500		-15,200	0	17,300	17,281	6,756
A-2300	50,000		-1,501	0	48,499	48,107	44,689
A-2301	9,000		-1	0	8,999	8,998	8,998
A-2320	5,000		0	1,000	6,000	6,000	4,550
A-2330	10,000		0	1,000	11,000	11,000	10,000
A-2400	19,500		0	0	19,500	19,500	13,732
A-2410	89,000		-19,207	0	69,793	69,793	68,486
A-2420	82,000		-47,515	0	34,485	34,485	3,765
A-2421	292,300		0	242,488	534,788	534,462	230,738
A-2422	481,000		-35,588	0	445,412	445,178	399,570
B0-3000	754,669		-133,225	0	621,444	621,444	536,011
B0-3001	900,000		-110,000	0	790,000	790,000	632,028



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B0-3004	170,000		-87,794	0	82,206	73,206	43,840
B0-3005	90,000		0	0	90,000	89,486	38,096
B0-3006	30,000		-27,050	0	2,950	2,484	2,484
B0-3007	16,000		-3,898	0	12,102	12,102	0
B0-3010	343,000		-87,343	0	255,657	255,236	153,155
B0-3020	5,000		-19	0	4,981	4,981	2,443
B0-3021	11,000		0	10,650	21,650	21,650	10,211
B0-3100	320,000		-56,264	0	263,736	238,178	215,679
B0-3110	58,500		-26,870	0	31,630	28,499	26,499
B0-3120	212,000		-98,321	0	113,679	101,170	97,154
B0-3121	1,100,000		-265,628	0	834,372	830,770	830,770
B0-3130	86,500		-13,487	0	73,013	62,316	59,672
B0-3140	20,000		-405	0	19,595	19,532	19,532
B0-3200	45,000		-2,070	0	42,930	42,630	41,950
B0-3202	46,000		0	16,396	62,396	57,168	34,523
B0-3203	200,000		0	55,487	255,487	248,235	241,189
B0-3205	5,000		-3,556	0	1,444	1,444	0
B0-3300	10,000		0	7,000	17,000	16,989	10,115
B0-3301	62,500		0	27,853	90,353	90,344	57,444
B0-3310	1,205,000		0	23,629	1,228,629	1,226,885	339,918
B0-3315	181,925		0	160,317	342,242	340,984	35,703
B0-3320	51,500		-6,737	0	44,763	44,763	42,683
B0-3321	207,700		-41,090	0	166,610	166,610	155,260
B0-3322	1,000		-813	0	187	170	87
B0-3323	194,900		0	167,791	362,691	356,922	154,521
B0-3324	90,200		0	33,601	123,801	123,801	106,918
B0-3325	320,600		0	60,706	381,306	381,306	344,332
B0-3326	217,900		0	145,801	363,701	358,965	225,221
B0-3400	5,000		-4,560	0	440	440	440
B0-3401	145,000		-79,630	0	65,370	65,370	56,203
B0-3500	248,000		-10,000	0	238,000	238,000	139,318
B0-3510	176,000		-18,300	0	157,700	157,683	104,047
B0-3520	35,000		0	1,000	36,000	36,000	27,061
B0-3530	5,000		0	300	5,300	5,300	5,034



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Budget Line	Original budget	Supplements	Transfers - Sender	Transfers - Receiver	Final budget	Actual Committed	Actual Paid
B0-3600	34,400		-4,094	0	30,306	30,181	30,181
B0-3610	4,000		-1,378	0	2,622	2,621	2,621
B0-3620	8,000		-4,305	0	3,695	3,695	3,495
B0-3700	40,000		0	1,500	41,500	41,460	34,189
B0-3710	15,000		-9,000	0	6,000	6,000	5,174
B0-3800	65,000		0	10,000	75,000	74,231	62,470
B0-3810	15,000		-10,000	0	5,000	5,000	4,754
TOTAL	32,358,660	0	-2,391,976	2,391,976	32,358,660	32,233,805	28,094,142

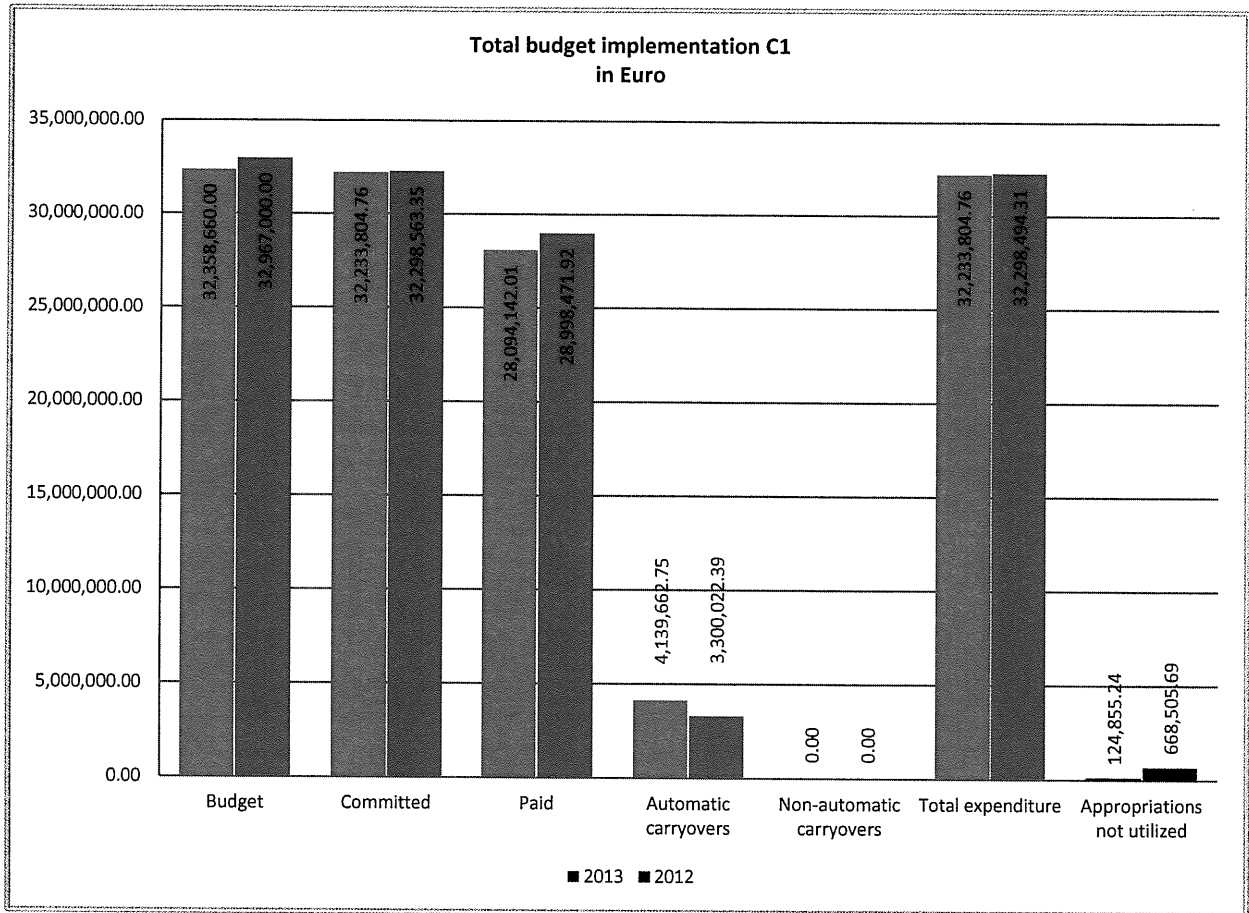


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BUDGET IMPLEMENTATION

BUDGET IMPLEMENTATION C1 1.1.2013-31.12.2013

	2013	2012
TITLE 1		
Budget	17,501,940.23	16,612,434.96
Committed	17,483,423.76	16,273,054.97
Paid	17,058,380.41	15,954,574.83
Automatic carryovers	425,043.35	318,411.10
Non-automatic carryovers	0.00	0.00
Total expenditure	17,483,423.76	16,272,985.93
Appropriations not utilized	18,516.47	339,449.03
Executed	99.89%	97.96%
TITLE 2		
Budget	7,489,231.29	8,209,702.08
Committed	7,476,128.47	8,171,430.00
Paid	6,103,334.25	7,006,838.44
Automatic carryovers	1,372,794.22	1,164,591.56
Non-automatic carryovers	0.00	0.00
Total expenditure	7,476,128.47	8,171,430.00
Appropriations not utilized	13,102.82	38,272.08
Executed	99.83%	99.53%
TITLE 3		
Budget	7,367,488.48	8,144,862.96
Committed	7,274,252.53	7,854,078.38
Paid	4,932,427.35	6,037,058.65
Automatic carryovers	2,341,825.18	1,817,019.73
Non-automatic carryovers	0.00	0.00
Total expenditure	7,274,252.53	7,854,078.38
Appropriations not utilized	93,235.95	290,784.58
Executed	98.73%	96.43%
TOTAL		
Budget	32,358,660.00	32,967,000.00
Committed	32,233,804.76	32,298,563.35
Paid	28,094,142.01	28,998,471.92
Automatic carryovers	4,139,662.75	3,300,022.39
Non-automatic carryovers	0.00	0.00
Total expenditure	32,233,804.76	32,298,494.31
Appropriations not utilized	124,855.24	668,505.69
Executed	99.61%	97.97%

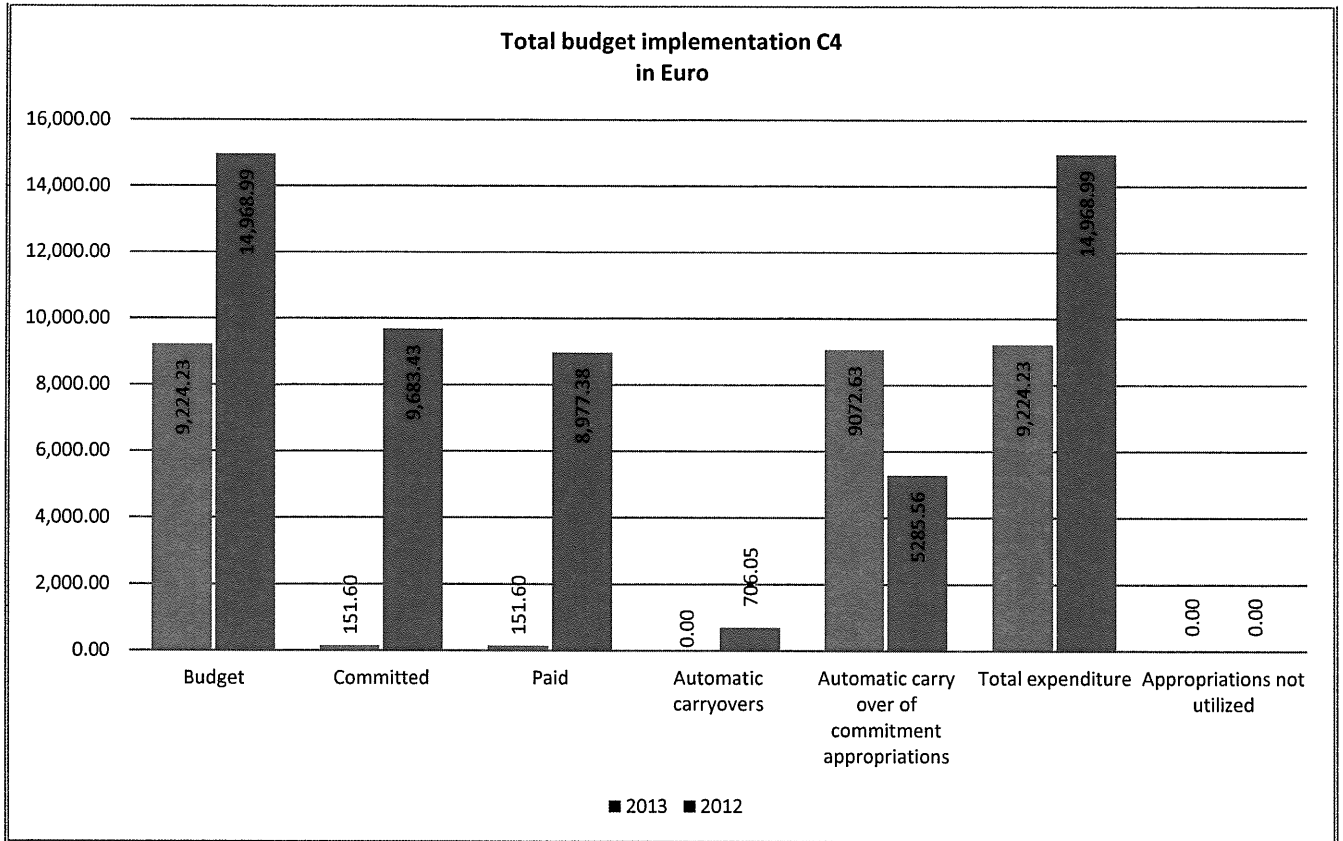




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BUDGET IMPLEMENTATION C4 1.1.2013-31.12.2013

	2013	2012
TITLE 1		
Budget	2,695.74	3,379.84
Committed	137.00	2,211.84
Paid	137.00	1,965.74
Automatic carryovers	0.00	246.10
Automatic carryover of commitment appropriations	2,558.74	1,168.00
Total expenditure	2,695.74	3,379.84
Appropriations not utilized	0.00	0.00
Executed	100.00%	100.00%
TITLE 2		
Budget	1,004.44	3,996.37
Committed	14.60	2,911.25
Paid	14.60	2,911.25
Automatic carryovers	0.00	0.00
Automatic carryover of commitment appropriations	989.84	1,085.12
Total expenditure	1,004.44	3,996.37
Appropriations not utilized	0.00	0.00
Executed	100.00%	100.00%
TITLE 3		
Budget	5,524.05	7,592.78
Committed	0.00	4,560.34
Paid	0.00	4,100.39
Automatic carryovers	0.00	459.95
Automatic carryover of commitment appropriations	5,524.05	3,032.44
Total expenditure	5,524.05	7,592.78
Appropriations not utilized	0.00	0.00
Executed	100.00%	100.00%
TOTAL		
Budget	9,224.23	14,968.99
Committed	151.60	9,683.43
Paid	151.60	8,977.38
Automatic carryovers	0.00	706.05
Automatic carryovers of commitment appropriations	9,072.63	5,285.56
Total expenditure	9,224.23	14,968.99
Appropriations not utilized	0.00	0.00
Executed	100.00%	100.00%

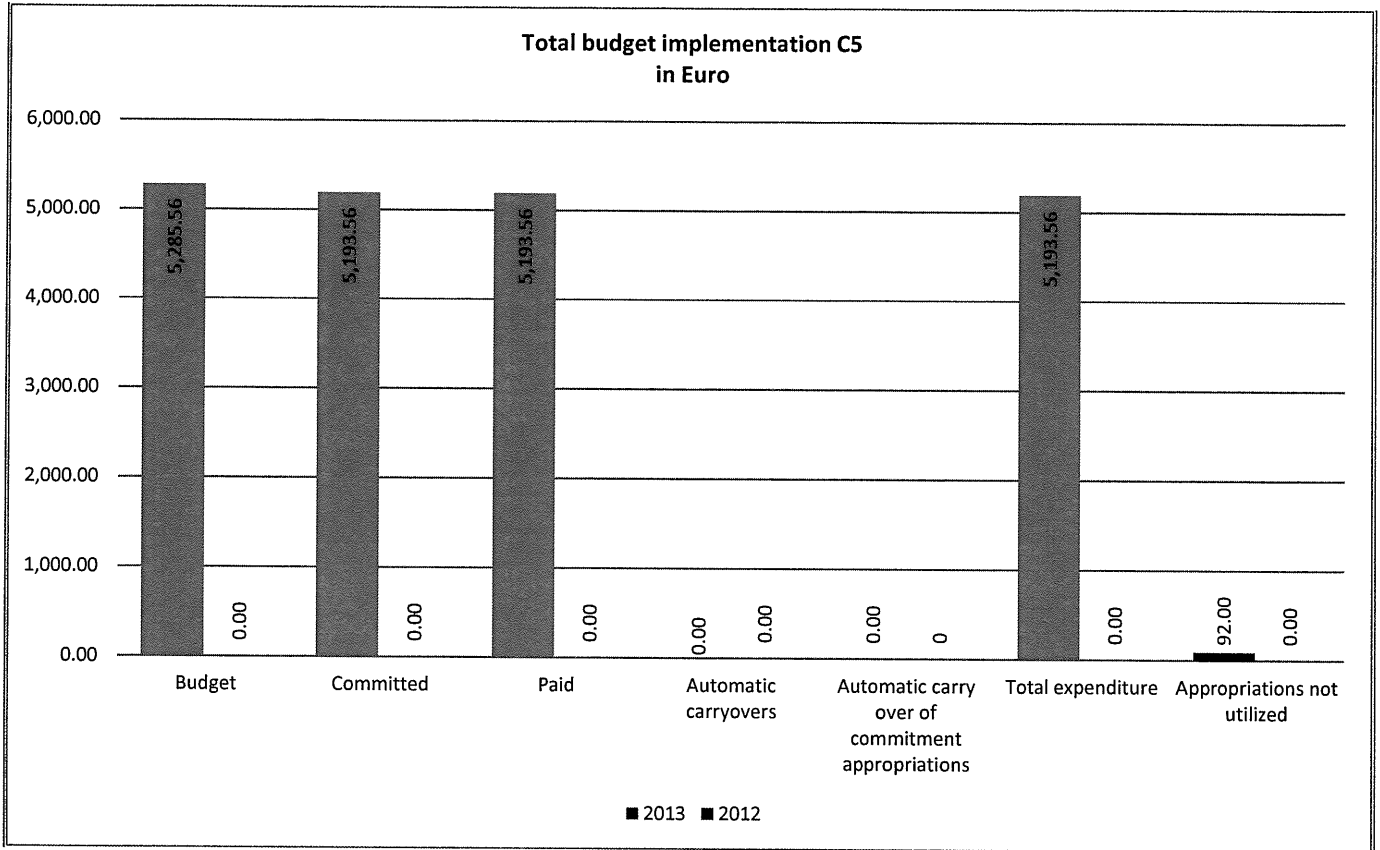




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BUDGET IMPLEMENTATION C5 1.1.2013-31.12.2013

	2013	2012
TITLE 1		
Budget	1,168.00	0.00
Committed	1,168.00	0.00
Paid	1,168.00	0.00
Automatic carryovers	0.00	0.00
Non-automatic carryovers	0.00	0.00
Total expenditure	1,168.00	0.00
Cancelled carryovers	0.00	0.00
Executed	100.00%	0.00%
TITLE 2		
Budget	1,085.12	0.00
Committed	1,085.12	0.00
Paid	1,085.12	0.00
Automatic carryovers	0.00	0.00
Non-automatic carryovers	0.00	0.00
Total expenditure	1,085.12	0.00
Cancelled carryovers	0.00	0.00
Executed	100.00%	0.00%
TITLE 3		
Budget	3,032.44	0.00
Committed	2,940.44	0.00
Paid	2,940.44	0.00
Automatic carryovers	0.00	0.00
Non-automatic carryovers	0.00	0.00
Total expenditure	2,940.44	0.00
Cancelled carryovers	92.00	0.00
Executed	96.97%	0.00%
TOTAL		
Budget	5,285.56	0.00
Committed	5,193.56	0.00
Paid	5,193.56	0.00
Automatic carryovers	0.00	0.00
Non-automatic carryovers	0.00	0.00
Total expenditure	5,193.56	0.00
Cancelled carryovers	92.00	0.00
Executed	98.26%	0.00%

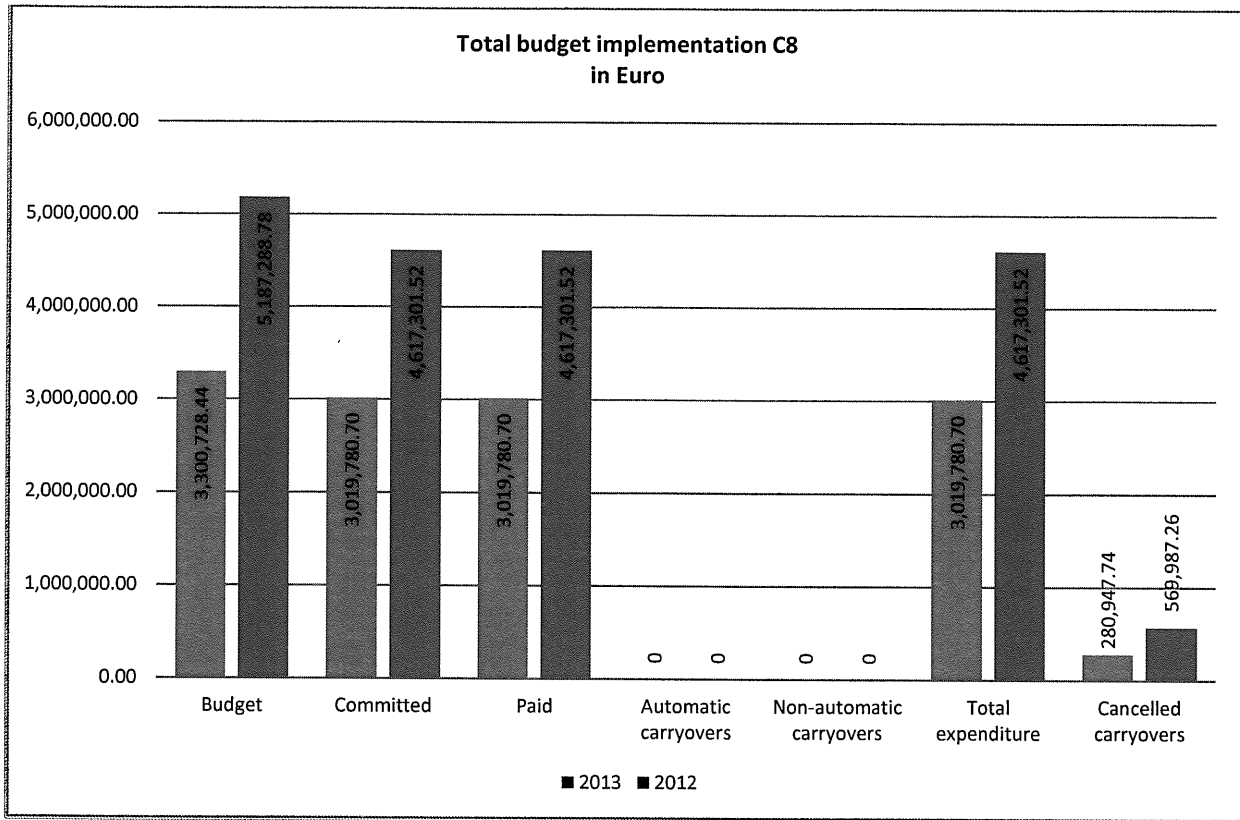




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BUDGET IMPLEMENTATION C8 1.1.2013-31.12.2013

	2013	2012
TITLE 1		
Budget	318,657.20	444,888.75
Committed	248,267.33	352,675.12
Paid	248,267.33	352,675.12
Automatic carryovers	0.00	0.00
Non-automatic carryovers	0.00	0.00
Total expenditure	248,267.33	352,675.12
Cancelled carryovers	70,389.87	92,213.63
Executed	77.91%	79.27%
TITLE 2		
Budget	1,164,591.56	1,621,458.50
Committed	1,113,651.35	1,503,654.46
Paid	1,113,651.35	1,503,654.46
Automatic carryovers	0.00	0.00
Non-automatic carryovers	0.00	0.00
Total expenditure	1,113,651.35	1,503,654.46
Cancelled carryovers	50,940.21	117,804.04
Executed	95.63%	92.73%
TITLE 3		
Budget	1,817,479.68	3,120,941.53
Committed	1,657,862.02	2,760,971.94
Paid	1,657,862.02	2,760,971.94
Automatic carryovers	0.00	0.00
Non-automatic carryovers	0.00	0.00
Total expenditure	1,657,862.02	2,760,971.94
Cancelled carryovers	159,617.66	359,969.59
Executed	91.22%	88.47%
TOTAL		
Budget	3,300,728.44	5,187,288.78
Committed	3,019,780.70	4,617,301.52
Paid	3,019,780.70	4,617,301.52
Automatic carryovers	0.00	0.00
Non-automatic carryovers	0.00	0.00
Total expenditure	3,019,780.70	4,617,301.52
Cancelled carryovers	280,947.74	569,987.26
Executed	91.49%	89.01%





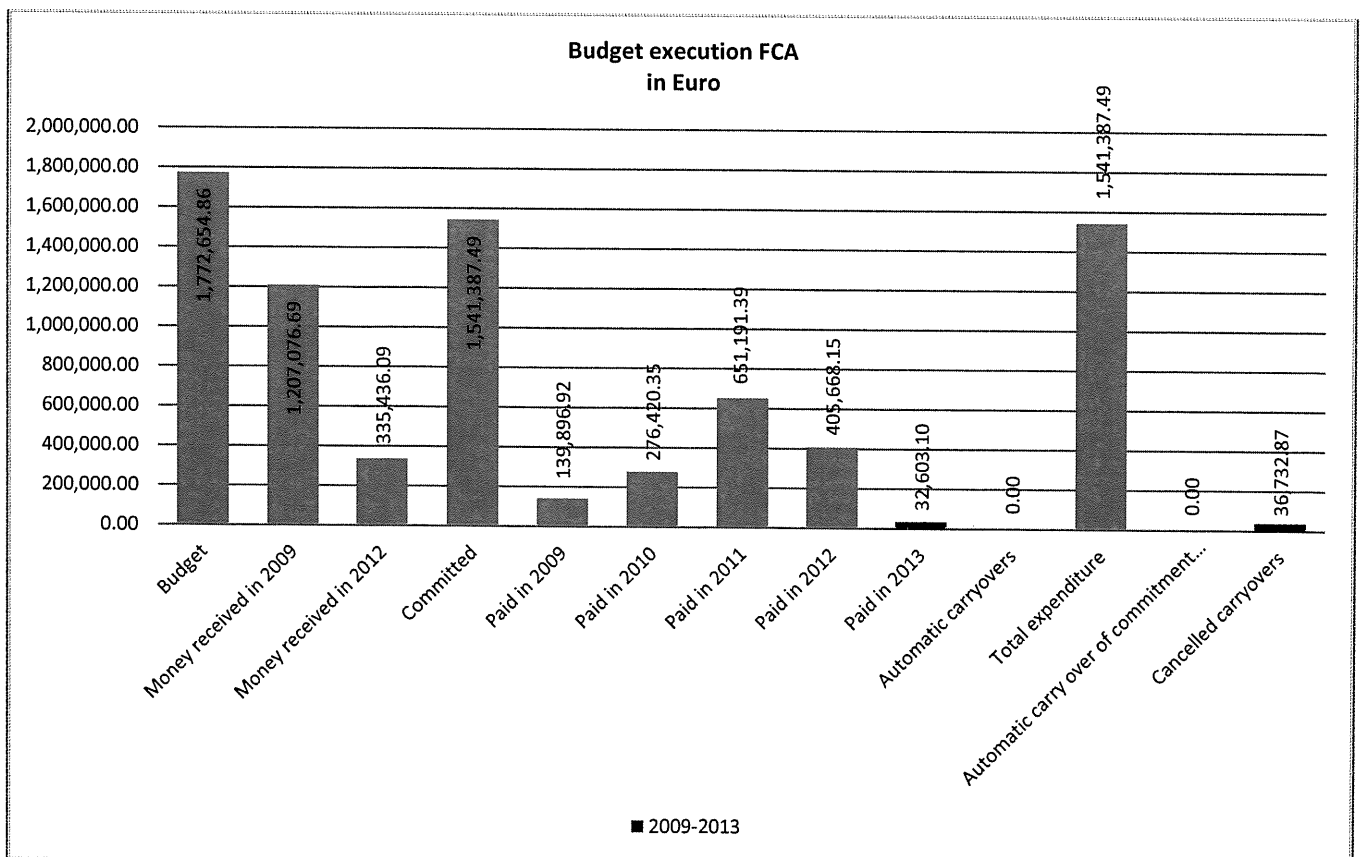
BUDGET IMPLEMENTATION FCA 1.1.2013-31.12.2013
EPOC IV

2013

2012

TITLE 4

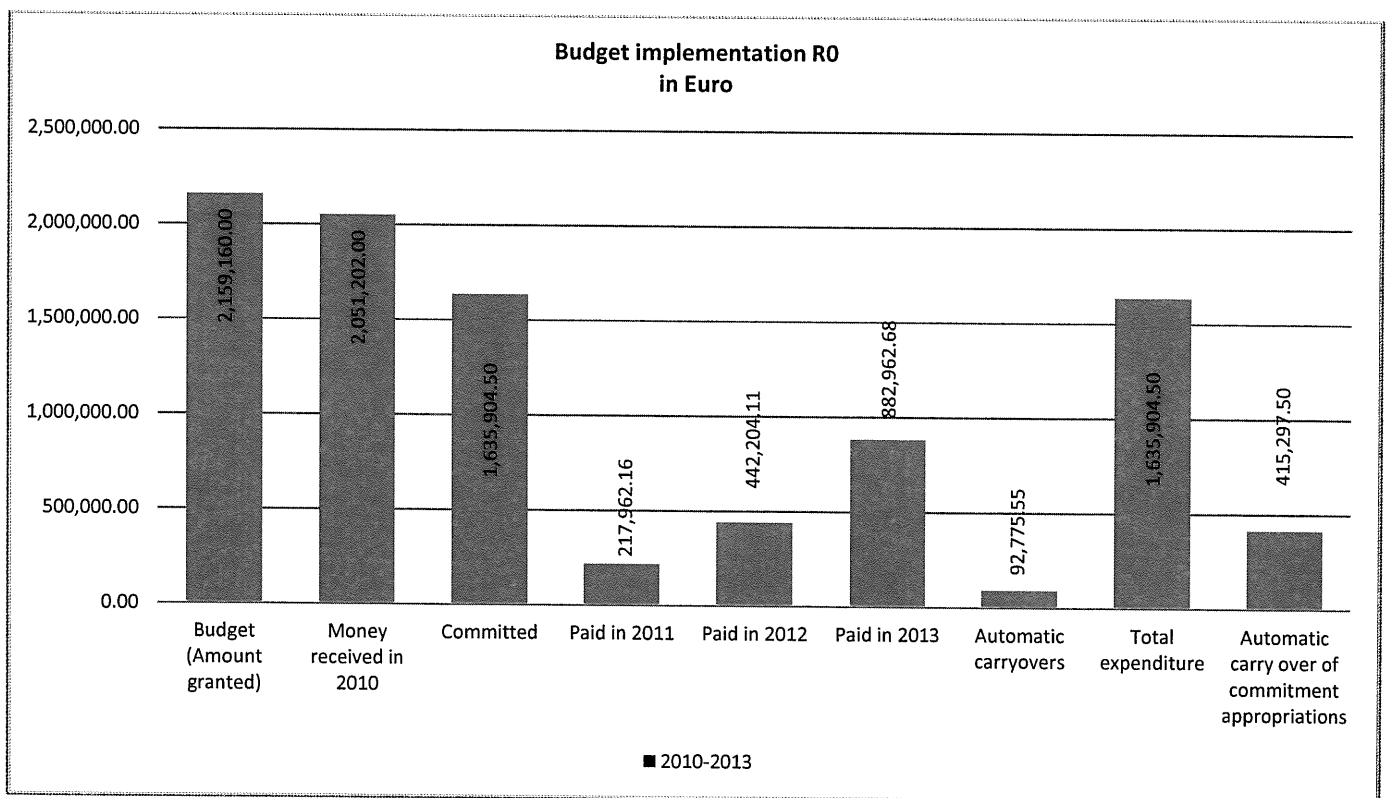
Budget (Amount granted in 2009)	1,772,654.86	1,772,654.86
Money received in 2009	1,207,076.69	1,207,076.69
Money received in 2012	335,436.09	335,436.09
Committed	1,541,387.49	1,508,784.39
Paid in 2009	139,896.92	139,896.92
Paid in 2010	276,420.35	276,420.35
Paid in 2011	651,191.39	651,191.39
Paid in 2012	405,668.15	405,668.15
Paid in 2013	32,603.10	-
Automatic carryovers	0.00	35,607.58
Total expenditure	1,541,387.49	1,508,784.39
Automatic carryover of commitment appropriations	0.00	33,728.39
Cancelled carryovers	36,732.87	-
Executed	99.93%	100.00%





BUDGET IMPLEMENTATION R0 1.1.2013-31.12.2013
ASSIGNED REVENUE - Participation in Criminal Justice Programme

TITLE 4	2013	2012
Budget (Amount granted)	2,159,160.00	2,159,160.00
Money received in 2010	2,051,202.00	2,051,202.00
Committed	1,635,904.50	1,237,970.46
Paid in 2010	0.00	0.00
Paid in 2011	217,962.16	217,962.16
Paid in 2012	442,204.11	442,204.11
Paid in 2013	882,962.68	-
Automatic carryovers	92,775.55	577,804.19
Total expenditure	1,635,904.50	1,237,970.46
Automatic carryover of commitment appropriations	415,297.50	813,231.54
Executed	100.00%	100.00%





RECONCILIATION BUDGETARY OUTTURN

	2013 Detail	2013 Total	2012 Detail	2012 Total
Budgetary revenue outturn		410,143.25		1,243,889.95
<u>Impact of budgetary result (repay to the Commission)</u>		(410,143.25)		(1,243,889.95)
<u>Impact of purchase of fixed assets and depreciation</u>				
Purchase of fixed assets less unpaid assets	1,903,569.42		3,127,151.33	
Depreciation and write off fixed assets	(2,861,792.95)		(2,736,644.60)	
		(958,223.53)		390,506.73
<u>Impact of accrued expenses of the year</u>				
Carryovers	4,148,735.38		3,306,014.00	
Accrued expenses and allocated expenses	(2,673,984.95)		(2,095,167.09)	
		1,474,750.43		1,210,846.91
<u>Reversal of previous year accrued expenses*</u>				
Carryovers*	(3,306,014.00)		(5,187,288.78)	
Accrued expenses	2,095,167.09		2,301,027.81	
		(1,210,846.91)		(2,886,260.97)
<u>(Increase)/decrease of provisions</u>	183,602.78	183,602.78	(328,732.79)	(328,732.79)
<u>Other impacts</u>				
Prepaid expenses	221,289.00		272,477.58	
Reversal of prepayments previous year	(272,477.58)		(160,333.07)	
Creditors	(20,044.76)		(79,936.37)	
Payments on open creditor items from last year	79,936.37		15,011.70	
Transactions on grants	(548,335.97)		293,721.20	
Outstanding recovery orders	269.93		-	
Other corrections	870.74		(1,548.90)	
		(538,492.27)		339,392.14
Total adjustments		(1,459,352.75)		(2,518,137.93)
Economic result		(1,049,209.50)		(1,274,247.98)



BUDGETARY MANAGEMENT

1.1.2013 - 31.12.2013

Budgetary principles

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

Contribution from the general budget of the European Union

In 2013, Eurojust received a budget of EUR 32,358,660 from the general budget of the European Union, EUR 32,358,660 of which was cashed. The budget was composed of non-differentiated appropriations.

Management Systems

Eurojust uses the ABAC financial system for the whole year of 2013. This system is also used by the European Commission. The accounting and budgetary information is integrated in one system which has SAP as a back-end for the accounting part. The reporting system for ABAC which is used by Eurojust is ABAC Datawarehouse. The workflow system in ABAC allows the authorising officer to ensure that the "four eyes" principle has been observed for each transaction. To manage its inventory in accordance with the requirements of the Financial Regulation, Eurojust uses ABAC Assets.

Nomenclature

The nomenclature of appropriations is as follows:

- C1: Current Appropriations
- C3: Appropriations non automatically carried over
- C4: Appropriations Internal Assigned Revenue
- C5: Appropriations Internal Assigned Revenue (carried over)
- C8: Appropriations automatically carried forward
- IC1: Universal income voted in the budget
- IC4: Internal assigned revenue
- R0: Grant appropriations (assigned revenue)
- FCA: Grant appropriations (assigned revenue) – differentiated appropriations



REVENUE

In 2013, the Eurojust budget has been funded from several sources of revenue. Eurojust received from the general budget of the European Union EUR 32,358,660 as a contribution for its normal operations, all of which was cashed. Other revenue received has been from bank interest gained on the Union contribution on the Eurojust bank accounts balance of EUR 2,261.43 and other miscellaneous revenue of EUR 13,512.99. The bank interest gained in 2013 has to be returned to the general budget of the European Union.

C1 - Current Appropriations

Title 1

2012		2013	
Commitments	Payments	Commitments	Payments
98%	96%	100%	97%

The budget for Title 1 increased by 5% since 2012 reflecting the increased staffing costs and related expenses. At the end of 2013, from an establishment plan of 213 posts, 203 were filled.

Title 2

2012		2013	
Commitments	Payments	Commitments	Payments
100%	85%	100%	81%

Almost 100% of funds were committed under title 2 in 2013. The overall budget for Title 2 decreased by 9% if compared to 2012. Total funds committed in 2013 are 8.5% lower than in 2012. Payment execution decreased by 12.9% in absolute figures and by 4% if compared to amount committed.

Title 3

2012		2013	
Commitments*	Payments	Commitments	Payments
96%	74%	99%	67%

In 2013 the amount of budget for Title 3 decreased by 10% compared to 2012. The costs for College activities (meetings, seminars) decreased by 11.6% in 2013 compared to the previous year as lower amount of meetings was organised, some of those were postponed to 2014. Eurojust also managed to cut costs in catering services for the meetings. Further funds were spent on the development of Case Management System (CMS). Costs related to grants for Joint Investigation Teams (JITs) increased substantially from EUR 41,803 in 2012 to EUR 340,984 in 2013 as Eurojust started to utilise entirely own funds for those purposes.



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The automatic carry-over of payment appropriations increased from EUR 3,300,728 in 2012 to EUR 4,139,663 in 2013, by EUR 838,934. EUR 1,900,957 of the carry-overs relate to IT costs both in Title 2 and Title 3, i.e. 46% of total automatic carry-overs.

The automatic carry-over from Title 1 reflects services of interims (EUR 90,692) in December 2013, for which Eurojust will only be invoiced in January 2014, and training costs for staff (EUR 234,997), which relate to trainings in 2013 but the costs will be reimbursed to staff and paid to external suppliers only in 2014. Title 2 contains a carry-over of costs relating to rent, utility costs, security costs, and other costs relating to the buildings in addition to IT costs denoted above. Title 3 contains a carry-over of costs relating to coordination meetings and seminars, which took place in 2013, grants, as well as EJM related costs of 2013 in addition to IT costs denoted above.

The level of the appropriations not-utilized from C1 (EUR 124,855) is more than five times lower in 2013 compared to 2012 (EUR 668,506).

C3 – Appropriations non-automatically carried over

There were none non-automatic carry-overs made in 2013.

C4 – Appropriations internal assigned revenue

Title 1, Title 2 and Title 3

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

- ➔ Revenue arising from the repayment of overpaid training advances, administrative mission advances and discount of AMEX for previous years' costs - EUR 2,695.74, Title 1
- ➔ Revenue arising from the repayment of telephone costs by staff members and postal charges - EUR 1,004.44, Title 2
- ➔ Revenue arising from the repayment of overpaid mission costs, discount of AMEX for previous years' costs, and recalculation of mission insurance premium costs - EUR 5,524.05, Title 3

C5 – Appropriations internal assigned revenue

Total appropriations of internal assigned revenue carried over from 2013 are equal to EUR 5,285.56, 98.26% of which were executed and 1.74% (EUR 92) cancelled. The appropriations were utilised for the expenses, for which the revenue was initially assigned, i.e. training for staff members, administrative missions, hardware, operational missions and IT projects.

C8 – Appropriations automatically carried over

The amount of carry-over from 2012 to 2013 was EUR 3.3m, and Eurojust used 91.49% of this carry-over by the end of 2013. In 2013, 12.8% of the amount committed in 2013 was carried over automatically to 2014. This means an increase by 2.8% from the previous year (from 10% in 2012 to 12.8% in 2013). The level of the cancelled carry-overs decreased from EUR 569,987 in 2012 to EUR 280,948 in 2013.



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

In 2010 Eurojust was successful in receiving a grant for the second Joint Investigation Teams project. The total budget was EUR 2,272,800, and the project had a 95% Commission's co-financing, hence EUR 2,159,160. The project started in October 2010 and ended September 2013 (36 months). Eurojust received 95% of the Commission's co-financing as a pre-financing in October 2010, i.e. EUR 2,051,202. The remaining 5% will not be transferred to Eurojust after finalizing the project implementation report at the end of the project, i.e. January 2014 because total costs of the project are less than received pre-financing. A total of EUR 1,635,905 was committed in years 2010-2013 altogether. The total payment execution for 2011-2013 is EUR 1,543,129. After finalizing project payments in 2014 the unutilised pre-financing will be returned to the Commission.

FCA – Appropriations received for Grants

Eurojust finalised the so-called EPOC IV project in 2013. The project was aimed at developing of the Case Management System. A total of EUR 1,376,364 was granted in 2009 to Eurojust and the project ran from April 2009 to 31 March 2012 (36 months). In June 2012 Eurojust submitted a final report, which was approved and Eurojust issued a debit note to the European Commission for final payment of EUR 335,436. The final payment was received by Eurojust on 15.08.2012. Total project cost was EUR 1,541,387.49. Last payments were executed in 2013 in the amount of EUR 32,603. The remaining amount will be paid back to the Commission and a revised final report was submitted by Eurojust to the Commission in December 2013.

Full reports on the execution of C1, C4, C5, C8, R0, and FCA appropriations are set out in the following tables of these statements.

* * *

Budget Transfers

There were seven budget transfers during the year. This means a slight increase compared to 2012 (6) and reduction almost by half compared to 2011 (when there were 12 transfers). Funds were used to cover additional costs in different activities and projects, e.g. grants, IT costs, interim services, consultancy costs, etc.



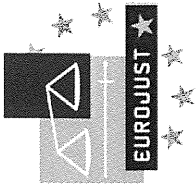
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BUDGETARY TABLES 01.01.2013 - 31.12.2013

Fund Source : C1

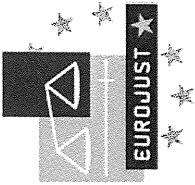
B.L.	Description	Appropriation (1)	Committed (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)	Balance Commitment (1-2)	Balance Payment (2-3)
Title: 1								
A01100	Basic salaries TBA	9,594,890.45	9,594,890.45	100.0%	9,594,890.45	100.0%	0.00	0.00
A01101	Family allowances	1,196,321.63	1,196,321.63	100.0%	1,196,321.63	100.0%	0.00	0.00
A01102	Expatriation And Foreign Residence Allowances IDE	1,374,632.05	1,374,632.05	100.0%	1,374,632.05	100.0%	0.00	0.00
A01103	Secretaries allowance ISE	9,120.00	9,104.14	99.8%	9,104.14	99.8%	15.86	0.00
	Sum:	12,174,964.13	12,174,948.27	100.0%	12,174,948.27	100.0%	15.86	0.00
A01110	Auxiliary Contract agents	1,521,895.99	1,521,895.99	100.0%	1,521,895.99	100.0%	0.00	0.00
	Sum:	1,521,895.99	1,521,895.99	100.0%	1,521,895.99	100.0%	0.00	0.00
A01120	Training and information for staff	473,443.00	472,947.03	99.9%	237,949.94	50.3%	495.97	234,997.09
	Sum:	473,443.00	472,947.03	99.9%	237,949.94	50.3%	495.97	234,997.09
A01130	Insurance against sickness	343,013.80	343,013.30	100.0%	343,013.30	100.0%	0.50	0.00
A01131	Insurance against accidents and occupational diseases	50,531.19	50,531.19	100.0%	50,531.19	100.0%	0.00	0.00
A01132	Unemployment insurance for temporary staff	120,065.16	120,065.16	100.0%	120,065.16	100.0%	0.00	0.00
	Sum:	513,610.15	513,609.65	100.0%	513,609.65	100.0%	0.50	0.00
A01140	Birth and death grants	1,784.79	1,784.79	100.0%	1,784.79	100.0%	0.00	0.00
A01141	Annual Travel Exp From The Place Of Work To Origin	338,695.32	338,695.32	100.0%	338,695.32	100.0%	0.00	0.00
A01147	Stand by duty	37,400.00	37,311.20	99.8%	37,311.20	99.8%	88.80	0.00
	Sum:	377,880.11	377,791.31	100.0%	377,791.31	100.0%	88.80	0.00

B.L.	Description	Appropriation (1)	Committed (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)	Balance Commitment (1-2)	Balance Payment (2-3)
A01150	Overtime	99,600.00	99,375.02	99.8%	99,375.02	99.8%	224.98	0.00
	Sum:	99,600.00	99,375.02	99.8%	99,375.02	99.8%	224.98	0.00
A01172	Consultancy	21,900.00	21,900.00	100.0%	11,900.00	54.3%	0.00	10,000.00
A01174	Supplementary clerical and interim services	1,220,961.00	1,220,568.91	100.0%	1,129,876.45	92.5%	392.09	90,692.46
A01175	Supplementary transl and Admin services PRESS	910.56	910.56	100.0%	910.56	100.0%	0.00	0.00
A01176	Administrative translations CAU	2,043.54	2,043.54	100.0%	2,043.54	100.0%	0.00	0.00
A01177	Administrative Assistance HR	131,021.00	131,000.00	100.0%	127,944.32	97.7%	21.00	3,055.68
A01178	Administrative Translations Legal	3,500.00	3,151.12	90.0%	2,529.32	72.3%	348.88	621.80
	Sum:	1,380,336.10	1,379,574.13	99.9%	1,275,204.19	92.4%	761.97	104,369.94
A01180	Expenditure related to Recruitment	101,100.00	100,906.75	99.8%	77,614.16	76.8%	193.25	23,292.59
A01181	Travel expenses taking up duty	10,850.00	10,754.99	99.1%	10,754.99	99.1%	95.01	0.00
A01182	Installation resettlement and transfer allowances	56,836.00	56,484.48	99.4%	56,484.48	99.4%	351.52	0.00
A01183	Removal expenses	32,728.00	32,728.00	100.0%	25,578.22	78.2%	0.00	7,149.78
A01184	Temporary daily subsistence allowances	37,848.00	37,084.10	98.0%	37,084.10	98.0%	763.90	0.00
	Sum:	239,362.00	237,958.32	99.4%	207,515.95	86.7%	1,403.68	30,442.37
A01190	Coefficient correcteurs Weightings	450,700.19	450,700.19	100.0%	450,700.19	100.0%	0.00	0.00
	Sum:	450,700.19	450,700.19	100.0%	450,700.19	100.0%	0.00	0.00
A01300	Mission expenses Eurojust Staff	110,335.20	97,789.21	88.6%	94,458.61	85.6%	12,545.99	3,330.60
	Sum:	110,335.20	97,789.21	88.6%	94,458.61	85.6%	12,545.99	3,330.60



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B.L.	Description	Appropriation (1)	Committed (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)	Balance Commitment (1-2)	Balance Payment (2-3)
A01400	Running costs of kitchenettes and canteens	51,500.00	51,500.00	100.0%	46,509.91	90.3%	0.00	4,990.09
	Sum:	51,500.00	51,500.00	100.0%	46,509.91	90.3%	0.00	4,990.09
A01410	Medical services	45,282.94	43,175.11	95.3%	38,682.65	85.4%	2,107.83	4,492.46
	Sum:	45,282.94	43,175.11	95.3%	38,682.65	85.4%	2,107.83	4,492.46
A01610	Social contacts between members of staff	37,647.48	37,050.59	98.4%	4,188.54	11.1%	596.89	32,862.05
	Sum:	37,647.48	37,050.59	98.4%	4,188.54	11.1%	596.89	32,862.05
A01620	Other welfare expenditure	12,000.00	11,726.00	97.7%	9,250.00	77.1%	274.00	2,476.00
	Sum:	12,000.00	11,726.00	97.7%	9,250.00	77.1%	274.00	2,476.00
A01630	Staff Committee	4,691.00	4,691.00	100.0%	0.00	0.0%	0.00	4,691.00
	Sum:	4,691.00	4,691.00	100.0%	0.00	0.0%	0.00	4,691.00
A01700	Represent Expenses Administration	1,750.00	1,750.00	100.0%	1,191.55	68.1%	0.00	558.45
A01702	Purchase repairs cleaning corporate clothing uniform	2,000.00	2,000.00	100.0%	166.70	8.3%	0.00	1,833.30
A01703	Internal Meetings Administration	4,941.94	4,941.94	100.0%	4,941.94	100.0%	0.00	0.00
	Sum:	8,691.94	8,691.94	100.0%	6,300.19	72.5%	0.00	2,391.75
Title 1 Sum:		17,501,940.23	17,483,423.76	99.89%	17,058,380.41	97.47%	18516.47	425,043.35



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B.L.	Description	Appropriation (1)	Committed (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)	Balance Commitment (1-2)	Balance Payment (2-3)
Title: 2								
A02000	Rent and ground rent	2,534,367.34	2,534,367.34	100.0%	2,377,192.52	93.8%	0.00	157,174.82
A02001	New Eurojust Premises Consultancy Costs	666,309.18	666,091.89	100.0%	597,102.80	89.6%	217.29	68,989.09
	Sum:	3,200,676.52	3,200,459.23	100.0%	2,974,295.32	92.9%	217.29	226,163.91
A02010	Insurance	53,075.27	53,033.77	99.9%	53,033.77	99.9%	41.50	0.00
	Sum:	53,075.27	53,033.77	99.9%	53,033.77	99.9%	41.50	0.00
A02020	Water gas electricity and heating utilities	285,000.00	285,000.00	100.0%	216,600.69	76.0%	0.00	68,399.31
	Sum:	285,000.00	285,000.00	100.0%	216,600.69	76.0%	0.00	68,399.31
A02030	Cleaning and maintenance	181,610.00	181,426.65	99.9%	172,943.50	95.2%	183.35	8,483.15
A02031	Treatment of waste	13,000.00	13,000.00	100.0%	9,537.29	73.4%	0.00	3,462.71
	Sum:	194,610.00	194,426.65	99.9%	182,480.79	93.8%	183.35	11,945.86
A02050	Security and buildings surveillance	1,369,299.10	1,368,337.11	99.9%	1,103,702.55	80.6%	961.99	264,634.56
A02051	Fire Health and safety at work	9,174.50	6,967.18	75.9%	3,921.64	42.7%	2,207.32	3,045.54
	Sum:	1,378,473.60	1,375,304.29	99.8%	1,107,624.19	80.4%	3,169.31	267,680.10
A02070	ICT security projects	93,300.00	92,979.55	99.7%	43,679.55	46.8%	320.45	49,300.00
	Sum:	93,300.00	92,979.55	99.7%	43,679.55	46.8%	320.45	49,300.00
A02090	Other expenditure on buildings	96,960.52	96,180.94	99.2%	71,468.65	73.7%	779.58	24,712.29
A02091	Audio Video equipment maintenance	39,584.27	39,355.45	99.4%	28,146.45	71.1%	228.82	11,209.00
	Sum:	136,544.79	135,536.39	99.3%	99,615.10	73.0%	1,008.40	35,921.29

B.L.	Description	Appropriation (1)	Committed (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)	Balance Commitment (1-2)	Balance Payment (2-3)
A02100	Consumables	132.77	132.77	100.0%	77.80	58.6%	0.00	54.97
A02101	Software	185,827.59	185,748.59	100.0%	160,423.63	86.3%	79.00	25,324.96
A02102	ICT Subscriptions	67,247.97	67,247.97	100.0%	64,128.38	95.4%	0.00	3,119.59
A02103	ICT consultancy	545,551.69	538,445.89	98.7%	337,829.74	61.9%	7,105.80	200,616.15
	Sum:	798,760.02	791,575.22	99.1%	562,459.55	70.4%	7,184.80	229,115.67
A02210	Purchase of furniture	18,484.33	18,484.33	100.0%	6,219.29	33.6%	0.00	12,265.04
	Sum:	18,484.33	18,484.33	100.0%	6,219.29	33.6%	0.00	12,265.04
A02230	Cars maintenance and repair	116,565.00	116,565.00	100.0%	49,299.27	42.3%	0.00	67,265.73
A02231	Insurance and registration of vehicles	12,965.24	12,965.24	100.0%	12,965.24	100.0%	0.00	0.00
	Sum:	129,530.24	129,530.24	100.0%	62,264.51	48.1%	0.00	67,265.73
A02250	Purchase of books for the administration	5,000.00	4,994.86	99.9%	3,778.04	75.6%	5.14	1,216.82
A02252	Subscriptions non operational	17,300.00	17,280.79	99.9%	6,755.74	39.1%	19.21	10,525.05
	Sum:	22,300.00	22,275.65	99.9%	10,533.78	47.2%	24.35	11,741.87
A02300	Stationery and office supplies	48,499.26	48,107.19	99.2%	44,689.49	92.1%	392.07	3,417.70
A02301	Conference and promotional materials	8,999.00	8,998.28	100.0%	8,998.28	100.0%	0.72	0.00
	Sum:	57,498.26	57,105.47	99.3%	53,687.77	93.4%	392.79	3,417.70
A02320	Bank charges	6,000.00	6,000.00	100.0%	4,549.89	75.8%	0.00	1,450.11
	Sum:	6,000.00	6,000.00	100.0%	4,549.89	75.8%	0.00	1,450.11
A02330	Legal expenses	11,000.00	11,000.00	100.0%	10,000.00	90.9%	0.00	1,000.00
	Sum:	11,000.00	11,000.00	100.0%	10,000.00	90.9%	0.00	1,000.00

B.L.	Description	Appropriation (1)	Committed (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)	Balance Commitment (1-2)	Balance Payment (2-3)
A02400	Postal charges	19,500.00	19,500.00	100.0%	13,731.88	70.4%	0.00	5,768.12
	Sum:	19,500.00	19,500.00	100.0%	13,731.88	70.4%	0.00	5,768.12
A02410	Telecommunications subscriptions and charges	69,793.01	69,793.01	100.0%	68,485.62	98.1%	0.00	1,307.39
	Sum:	69,793.01	69,793.01	100.0%	68,485.62	98.1%	0.00	1,307.39
A02420	Projects	34,484.88	34,484.88	100.0%	3,764.88	10.9%	0.00	30,720.00
A02421	Hardware	534,788.00	534,462.03	99.9%	230,738.15	43.1%	325.97	303,723.88
A02422	Maintenance	445,412.37	445,177.76	99.9%	399,569.52	89.7%	234.61	45,608.24
	Sum:	1,014,685.25	1,014,124.67	99.9%	634,072.55	62.5%	560.58	380,052.12
Title 2 Sum:		7,489,231.29	7,476,128.47	99.83%	6,103,334.25	81.49%	13102.82	1,372,794.22
Title: 3								
B03000	Co-ordination meetings and tactical meetings	621,443.90	621,443.90	100.0%	536,011.21	86.3%	0.00	85,432.69
B03001	Interpretation Services coordination meetings	790,000.00	790,000.00	100.0%	632,028.19	80.0%	0.00	157,971.81
B03004	Other meetings	82,206.06	73,206.06	89.1%	43,839.67	53.3%	9,000.00	29,366.39
B03005	Training for National Members	90,000.00	89,486.17	99.4%	38,096.07	42.3%	513.83	51,390.10
B03006	Ad Hoc meetings	2,949.85	2,484.29	84.2%	2,484.29	84.2%	465.56	0.00
B03007	Transcription costs for plenary meetings	12,102.30	12,102.30	100.0%	0.00	0.0%	0.00	12,102.30
	Sum:	1,598,702.11	1,588,722.72	99.4%	1,252,459.43	78.3%	9,979.39	336,263.29
B03010	Seminars and strategic meetings	255,657.06	255,236.26	99.8%	153,155.48	59.9%	420.80	102,080.78
	Sum:	255,657.06	255,236.26	99.8%	153,155.48	59.9%	420.80	102,080.78

B.L.	Description	Appropriation (1)	Committed (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)	Balance Commitment (1-2)	Balance Payment (2-3)
B03020	Protocol Office	4,981.17	4,981.17	100.0%	2,443.17	49.0%	0.00	2,538.00
B03021	Representation expenses College	21,650.00	21,650.00	100.0%	10,211.24	47.2%	0.00	11,438.76
	Sum:	26,631.17	26,631.17	100.0%	12,654.41	47.5%	0.00	13,976.76
B03100	Operational Missions Domestic Work Of NM	263,735.84	238,177.85	90.3%	215,678.93	81.8%	25,557.99	22,498.92
	Sum:	263,735.84	238,177.85	90.3%	215,678.93	81.8%	25,557.99	22,498.92
B03110	Third Country missions	31,630.00	28,499.40	90.1%	26,499.40	83.8%	3,130.60	2,000.00
	Sum:	31,630.00	28,499.40	90.1%	26,499.40	83.8%	3,130.60	2,000.00
B03120	Common Missions	113,678.89	101,169.53	89.0%	97,154.15	85.5%	12,509.36	4,015.38
B03121	Seconded National Experts	834,372.00	830,770.33	99.6%	830,770.33	99.6%	3,601.67	0.00
	Sum:	948,050.89	931,939.86	98.3%	927,924.48	97.9%	16,111.03	4,015.38
B03130	Other Missions	73,013.41	62,316.32	85.3%	59,671.73	81.7%	10,697.09	2,644.59
	Sum:	73,013.41	62,316.32	85.3%	59,671.73	81.7%	10,697.09	2,644.59
B03140	Mission Insurance expenses	19,595.00	19,531.97	99.7%	19,531.97	99.7%	63.03	0.00
	Sum:	19,595.00	19,531.97	99.7%	19,531.97	99.7%	63.03	0.00
B03200	Public Relations	42,930.27	42,630.27	99.3%	41,950.27	97.7%	300.00	680.00
B03202	Publications information material	62,395.74	57,167.74	91.6%	34,523.20	55.3%	5,228.00	22,644.54
B03203	Annual report	255,486.52	248,235.15	97.2%	241,188.66	94.4%	7,251.37	7,046.49
B03205	Cooperation with other EU agencies	1,444.00	1,444.00	100.0%	0.00	0.0%	0.00	1,444.00
	Sum:	362,256.53	349,477.16	96.5%	317,662.13	87.7%	12,779.37	31,815.03

B.L.	Description	Appropriation (1)	Committed (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)	Balance Commitment (1-2)	Balance Payment (2-3)
B03300	Purchase of Books for the College	17,000.00	16,989.03	99.9%	10,114.97	59.5%	10.97	6,874.06
B03301	Hardcopy and electronic Subscriptions for the College	90,353.00	90,344.46	100.0%	57,444.35	63.6%	8.54	32,900.11
	Sum:	107,353.00	107,333.49	100.0%	67,559.32	62.9%	19.51	39,774.17

B03310	Projects	1,228,629.23	1,226,884.89	99.9%	339,917.50	27.7%	1,744.34	886,967.39
B03315	Eurojust contribution to JITs	342,241.50	340,983.63	99.6%	35,702.83	10.4%	1,257.87	305,280.80
	Sum:	1,570,870.73	1,567,868.52	99.8%	375,620.33	23.9%	3,002.21	1,192,248.19

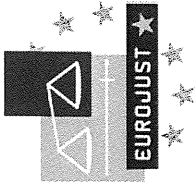
B03320	Subscriptions of ICT systems for National desks	44,762.63	44,762.63	100.0%	42,682.91	95.4%	0.00	2,079.72
B03321	Telecommunications	166,610.38	166,610.38	100.0%	155,259.53	93.2%	0.00	11,350.85
B03322	Consumables for National desks	187.34	169.66	90.6%	87.33	46.6%	17.68	82.33
B03323	Hardware for National desks	362,691.38	356,921.68	98.4%	154,521.48	42.6%	5,769.70	202,400.20
B03324	Software for National desks	123,800.98	123,800.98	100.0%	106,917.68	86.4%	0.00	16,883.30
B03325	Maintenance Services for National desks	381,305.59	381,305.59	100.0%	344,331.96	90.3%	0.00	36,973.63
B03326	ICT consultancy	363,701.13	358,965.34	98.7%	225,221.25	61.9%	4,735.79	133,744.09
	Sum:	1,443,059.43	1,432,536.26	99.3%	1,029,022.14	71.3%	10,523.17	403,514.12

B03400	Translation at CDT	440.00	440.00	100.0%	440.00	100.0%	0.00	0.00
B03401	Translation by another agency	65,370.30	65,370.30	100.0%	56,203.46	86.0%	0.00	9,166.84
	Sum:	65,810.30	65,810.30	100.0%	56,643.46	86.1%	0.00	9,166.84

B03500	EJN Projects	238,000.00	238,000.00	100.0%	139,318.15	58.5%	0.00	98,681.85
	Sum:	238,000.00	238,000.00	100.0%	139,318.15	58.5%	0.00	98,681.85

B03510	EJN Meetings	157,700.00	157,682.56	100.0%	104,046.79	66.0%	17.44	53,635.77
	Sum:	157,700.00	157,682.56	100.0%	104,046.79	66.0%	17.44	53,635.77

B.L.	Description	Appropriation (1)	Committed (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)	Balance Commitment (1-2)	Balance Payment (2-3)
B03520	EJN awareness among practitioners and partners	36,000.00	35,999.60	100.0%	27,060.88	75.2%	0.40	8,938.72
	Sum:	36,000.00	35,999.60	100.0%	27,060.88	75.2%	0.40	8,938.72
B03530	Other expenses related to EJN	5,300.00	5,300.00	100.0%	5,033.66	95.0%	0.00	266.34
	Sum:	5,300.00	5,300.00	100.0%	5,033.66	95.0%	0.00	266.34
B03600	JSB Meetings	30,305.78	30,181.26	99.6%	30,181.26	99.6%	124.52	0.00
	Sum:	30,305.78	30,181.26	99.6%	30,181.26	99.6%	124.52	0.00
B03610	JSB Representation Expenses	2,621.83	2,621.17	100.0%	2,621.17	100.0%	0.66	0.00
	Sum:	2,621.83	2,621.17	100.0%	2,621.17	100.0%	0.66	0.00
B03620	Other expenses for JSB	3,695.40	3,695.40	100.0%	3,495.10	94.6%	0.00	200.30
	Sum:	3,695.40	3,695.40	100.0%	3,495.10	94.6%	0.00	200.30
B03700	JIT meetings	41,500.00	41,459.95	99.9%	34,188.92	82.4%	40.05	7,271.03
	Sum:	41,500.00	41,459.95	99.9%	34,188.92	82.4%	40.05	7,271.03
B03710	Other expenses related to JIT	6,000.00	6,000.00	100.0%	5,173.83	86.2%	0.00	826.17
	Sum:	6,000.00	6,000.00	100.0%	5,173.83	86.2%	0.00	826.17
B03800	Genocide meetings	75,000.00	74,231.31	99.0%	62,470.38	83.3%	768.69	11,760.93
	Sum:	75,000.00	74,231.31	99.0%	62,470.38	83.3%	768.69	11,760.93
B03810	Other expenses related to Genocide	5,000.00	5,000.00	100.0%	4,754.00	95.1%	0.00	246.00
	Sum:	5,000.00	5,000.00	100.0%	4,754.00	95.1%	0.00	246.00



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B.L.	Description	Appropriation (1)	Committed (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)	Balance Commitment (1-2)	Balance Payment (2-3)
Title 3		7,367,488.48	7,274,252.53	98.73%	4,932,427.35	66.95%	93235.95	2,341,825.18
Sum:								
	Grand Total:	32,358,660.00	32,233,804.76	99.61%	28,094,142.01	86.82%	124855.24	4,139,662.75

Fund Source: C4

B.L.	Description	Appropriation (1)	Committed (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)	Balance Commitment (1-2)	Balance Payment (2-3)
Title 1								
A01120	Training and information for staff	1,708.54					1,708.54	
	Sum:	1,708.54					1,708.54	

A01300	Mission expenses Eurojust Staff	987.20	137.00	13.9%	137.00	13.9%	850.20	0.00
	Sum:	987.20	137.00	13.9%	137.00	13.9%	850.20	0.00

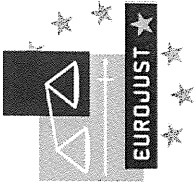
Title 1		2,695.74	137.00	5.08%	137.00	5.08%	2558.74	0.00
Sum:								

Title: 2

A02400	Postal charges	14.60	14.60	100.0%	14.60	100.0%	0.00	0.00
	Sum:	14.60	14.60	100.0%	14.60	100.0%	0.00	0.00

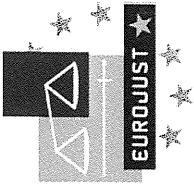
A02410	Telecommunications subscriptions and charges	989.84					989.84	
	Sum:	989.84					989.84	

Title 2		1,004.44	14.60	1.45%	14.60	1.45%	989.84	0.00
Sum:								



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B.L.	Description	Appropriation (1)	Committed (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)	Balance Commitment (1-2)	Balance Payment (2-3)
Title: 3								
B03000	Co-ordination meetings and tactical meetings	89.55					89.55	
	Sum:	89.55					89.55	
B03110	Third Country missions	1,970.28					1,970.28	
	Sum:	1,970.28					1,970.28	
B03120	Common Missions	1,447.92					1,447.92	
	Sum:	1,447.92					1,447.92	
B03130	Other Missions	992.74					992.74	
	Sum:	992.74					992.74	
B03140	Mission Insurance expenses	1,023.56					1,023.56	
	Sum:	1,023.56					1,023.56	
Title 3 Sum:		5,524.05					5524.05	
	Grand Total:	9,224.23	151.60	1.64%	151.60	1.64%	9072.63	0.00



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Fund Source : C5

B.L.	Description	Appropriation (1)	Committed (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)	Balance Commitment (1-2)	Balance Payment (2-3)
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Title: 1

A01120	Training and information for staff	552.00	552.00	100.0%	552.00	100.0%	0.00	0.00
	Sum:	552.00	552.00	100.0%	552.00	100.0%	0.00	0.00

A01300	Mission expenses Eurojust Staff	616.00	616.00	100.0%	616.00	100.0%	0.00	0.00
	Sum:	616.00	616.00	100.0%	616.00	100.0%	0.00	0.00

Title 1 Sum:

		1,168.00	1,168.00	100.00%	1,168.00	100.00%	0	0.00
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Title: 2

A02421	Hardware	1,085.12	1,085.12	100.0%	1,085.12	100.0%	0.00	0.00
	Sum:	1,085.12	1,085.12	100.0%	1,085.12	100.0%	0.00	0.00

Title 2 Sum:

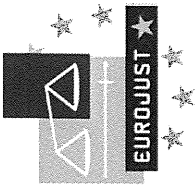
		1,085.12	1,085.12	100.00%	1,085.12	100.00%	0	0.00
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Title: 3

B03120	Common Missions	1,520.00	1,520.00	100.0%	1,520.00	100.0%	0.00	0.00
	Sum:	1,520.00	1,520.00	100.0%	1,520.00	100.0%	0.00	0.00

B03130	Other Missions	666.00	574.00	86.2%	574.00	86.2%	92.00	0.00
	Sum:	666.00	574.00	86.2%	574.00	86.2%	92.00	0.00

B03310	Projects	846.44	846.44	100.0%	846.44	100.0%	0.00	0.00
	Sum:	846.44	846.44	100.0%	846.44	100.0%	0.00	0.00



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B.L.	Description	Appropriation (1)	Committed (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)	Balance Commitment (1-2)	Balance Payment (2-3)
Title 3		3,032.44	2,940.44	96.97%	2,940.44	96.97%	92	0.00
Sum:								
	Grand Total:	5,285.56	5,193.56	98.26%	5,193.56	98.26%	92	0.00

Fund Source : C8

B.L.	Description	Appropriation (1)	Committed (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)	Balance Commitment (1-2)	Balance Payment (2-3)
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Title: 1

A01120	Training and information for staff	166,812.26	127,301.88	76.3%	127,301.88	76.3%	39,510.38	0.00
	Sum:	166,812.26	127,301.88	76.3%	127,301.88	76.3%	39,510.38	0.00
A01174	Supplementary clerical and interim services	97,342.76	81,512.71	83.7%	81,512.71	83.7%	15,830.05	0.00
A01176	Administrative translations CAU	2,120.28	2,120.28	100.0%	2,120.28	100.0%	0.00	0.00
A01177	Administrative Assistance HR	7,586.30	2,564.64	33.8%	2,564.64	33.8%	5,021.66	0.00
	Sum:	107,049.34	86,197.63	80.5%	86,197.63	80.5%	20,851.71	0.00
A01180	Expenditure related to Recruitment	5,882.76	3,739.72	63.6%	3,739.72	63.6%	2,143.04	0.00
A01183	Removal expenses	4,650.00	4,537.55	97.6%	4,537.55	97.6%	112.45	0.00
	Sum:	10,532.76	8,277.27	78.6%	8,277.27	78.6%	2,255.49	0.00
A01300	Mission expenses Eurojust Staff	2,075.00	1,596.46	76.9%	1,596.46	76.9%	478.54	0.00
	Sum:	2,075.00	1,596.46	76.9%	1,596.46	76.9%	478.54	0.00

B.L.	Description	Appropriation (1)	Committed (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)	Balance Commitment (1-2)	Balance Payment (2-3)
A01400	Running costs of kitchenettes and canteens	4,846.55	3,870.32	79.9%	3,870.32	79.9%	976.23	0.00
	Sum:	4,846.55	3,870.32	79.9%	3,870.32	79.9%	976.23	0.00
A01410	Medical services	20,316.12	15,856.87	78.1%	15,856.87	78.1%	4,459.25	0.00
	Sum:	20,316.12	15,856.87	78.1%	15,856.87	78.1%	4,459.25	0.00
A01610	Social contacts between members of staff	3,362.07	1,718.00	51.1%	1,718.00	51.1%	1,644.07	0.00
	Sum:	3,362.07	1,718.00	51.1%	1,718.00	51.1%	1,644.07	0.00
A01630	Staff Committee	3,663.10	3,448.90	94.2%	3,448.90	94.2%	214.20	0.00
	Sum:	3,663.10	3,448.90	94.2%	3,448.90	94.2%	214.20	0.00
Title 1 Sum:		318,657.20	248,267.33	77.91%	248,267.33	77.91%	70389.87	0.00
Title: 2								
A02000	Rent and ground rent	49,614.44	49,614.44	100.0%	49,614.44	100.0%	0.00	0.00
A02001	New Eurojust Premises Consultancy Costs	70,635.27	66,982.94	94.8%	66,982.94	94.8%	3,652.33	0.00
	Sum:	120,249.71	116,597.38	97.0%	116,597.38	97.0%	3,652.33	0.00
A02020	Water gas electricity and heating utilities	67,632.88	52,965.03	78.3%	52,965.03	78.3%	14,667.85	0.00
	Sum:	67,632.88	52,965.03	78.3%	52,965.03	78.3%	14,667.85	0.00
A02030	Cleaning and maintenance	6,043.32	5,696.22	94.3%	5,696.22	94.3%	347.10	0.00
A02031	Treatment of waste	2,234.79	2,185.26	97.8%	2,185.26	97.8%	49.53	0.00
	Sum:	8,278.11	7,881.48	95.2%	7,881.48	95.2%	396.63	0.00

B.L.	Description	Appropriation (1)	Committed (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)	Balance Commitment (1-2)	Balance Payment (2-3)
A02050	Security and buildings surveillance	293,720.95	287,876.25	98.0%	287,876.25	98.0%	5,844.70	0.00
A02051	Fire Health and safety at work	6,202.34	5,327.34	85.9%	5,327.34	85.9%	875.00	0.00
	Sum:	299,923.29	293,203.59	97.8%	293,203.59	97.8%	6,719.70	0.00
A02070	ICT security projects	148,383.92	148,383.92	100.0%	148,383.92	100.0%	0.00	0.00
	Sum:	148,383.92	148,383.92	100.0%	148,383.92	100.0%	0.00	0.00
A02080	Project Bureau New Premises	2,734.90	2,734.90	100.0%	2,734.90	100.0%	0.00	0.00
	Sum:	2,734.90	2,734.90	100.0%	2,734.90	100.0%	0.00	0.00
A02090	Other expenditure on buildings	28,729.11	26,891.05	93.6%	26,891.05	93.6%	1,838.06	0.00
	Sum:	28,729.11	26,891.05	93.6%	26,891.05	93.6%	1,838.06	0.00
A02101	Software	18,696.12	18,696.12	100.0%	18,696.12	100.0%	0.00	0.00
A02102	ICT Subscriptions	5,146.55	1,196.75	23.3%	1,196.75	23.3%	3,949.80	0.00
A02103	ICT consultancy	66,670.56	64,666.98	97.0%	64,666.98	97.0%	2,003.58	0.00
	Sum:	90,513.23	84,559.85	93.4%	84,559.85	93.4%	5,953.38	0.00
A02210	Purchase of furniture	9,395.60	9,354.95	99.6%	9,354.95	99.6%	40.65	0.00
	Sum:	9,395.60	9,354.95	99.6%	9,354.95	99.6%	40.65	0.00
A02230	Cars maintenance and repair	1,826.92	1,826.92	100.0%	1,826.92	100.0%	0.00	0.00
	Sum:	1,826.92	1,826.92	100.0%	1,826.92	100.0%	0.00	0.00
A02250	Purchase of books for the administration	2,332.35	1,876.37	80.4%	1,876.37	80.4%	455.98	0.00
A02252	Subscriptions non operational	18,115.36	18,024.46	99.5%	18,024.46	99.5%	90.90	0.00
	Sum:	20,447.71	19,900.83	97.3%	19,900.83	97.3%	546.88	0.00

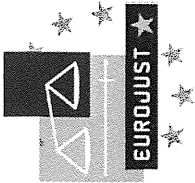
B.L.	Description	Appropriation (1)	Committed (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)	Balance Commitment (1-2)	Balance Payment (2-3)
A02300	Stationery and office supplies	3,328.92	439.54	13.2%	439.54	13.2%	2,889.38	0.00
	Sum:	3,328.92	439.54	13.2%	439.54	13.2%	2,889.38	0.00
A02320	Bank charges	1,677.08	1,274.31	76.0%	1,274.31	76.0%	402.77	0.00
	Sum:	1,677.08	1,274.31	76.0%	1,274.31	76.0%	402.77	0.00
A02400	Postal charges	3,459.16	3,459.16	100.0%	3,459.16	100.0%	0.00	0.00
	Sum:	3,459.16	3,459.16	100.0%	3,459.16	100.0%	0.00	0.00
A02410	Telecommunications subscriptions and charges	9,865.06	3,784.23	38.4%	3,784.23	38.4%	6,080.83	0.00
	Sum:	9,865.06	3,784.23	38.4%	3,784.23	38.4%	6,080.83	0.00
A02420	Projects	27,598.32	27,598.32	100.0%	27,598.32	100.0%	0.00	0.00
A02421	Hardware	299,254.02	298,582.37	99.8%	298,582.37	99.8%	671.65	0.00
A02422	Maintenance	21,293.62	14,213.52	66.8%	14,213.52	66.8%	7,080.10	0.00
	Sum:	348,145.96	340,394.21	97.8%	340,394.21	97.8%	7,751.75	0.00
Title 2 Sum:		1,164,591.56	1,113,651.35	95.63%	1,113,651.35	95.63%	50940.21	0.00

Title: 3

B03000	Co-ordination meetings and tactical meetings	206,764.51	151,580.26	73.3%	151,580.26	73.3%	55,184.25	0.00
B03004	Other meetings	12,031.14	9,700.77	80.6%	9,700.77	80.6%	2,330.37	0.00
B03005	Training for National Members	48,010.00	43,852.99	91.3%	43,852.99	91.3%	4,157.01	0.00
	Sum:	266,805.65	205,134.02	76.9%	205,134.02	76.9%	61,671.63	0.00
B03010	Seminars and strategic meetings	41,278.13	19,603.06	47.5%	19,603.06	47.5%	21,675.07	0.00
	Sum:	41,278.13	19,603.06	47.5%	19,603.06	47.5%	21,675.07	0.00

B.L.	Description	Appropriation (1)	Committed (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)	Balance Commitment (1-2)	Balance Payment (2-3)
B03020	Protocol Office	23,671.25	20,877.80	88.2%	20,877.80	88.2%	2,793.45	0.00
B03021	Representation expenses College	923.83	781.65	84.6%	781.65	84.6%	142.18	0.00
	Sum:	24,595.08	21,659.45	88.1%	21,659.45	88.1%	2,935.63	0.00
B03100	Operational Missions Domestic Work Of NM	16,265.75	12,588.75	77.4%	12,588.75	77.4%	3,677.00	0.00
	Sum:	16,265.75	12,588.75	77.4%	12,588.75	77.4%	3,677.00	0.00
B03110	Third Country missions	628.50	293.08	46.6%	293.08	46.6%	335.42	0.00
	Sum:	628.50	293.08	46.6%	293.08	46.6%	335.42	0.00
B03120	Common Missions	3,799.82	2,331.00	61.3%	2,331.00	61.3%	1,468.82	0.00
	Sum:	3,799.82	2,331.00	61.3%	2,331.00	61.3%	1,468.82	0.00
B03130	Other Missions	3,060.00	645.14	21.1%	645.14	21.1%	2,414.86	0.00
	Sum:	3,060.00	645.14	21.1%	645.14	21.1%	2,414.86	0.00
B03200	Public Relations	5,279.95	2,610.99	49.5%	2,610.99	49.5%	2,668.96	0.00
B03202	Publications information material	34,664.40	32,683.72	94.3%	32,683.72	94.3%	1,980.68	0.00
B03203	Annual report	2,697.07	2,588.69	96.0%	2,588.69	96.0%	108.38	0.00
	Sum:	42,641.42	37,883.40	88.8%	37,883.40	88.8%	4,758.02	0.00
B03300	Purchase of Books for the College	9,277.08	8,676.29	93.5%	8,676.29	93.5%	600.79	0.00
B03301	Hardcopy and electronic Subscriptions for the College	70,652.20	70,378.56	99.6%	70,378.56	99.6%	273.64	0.00
	Sum:	79,929.28	79,054.85	98.9%	79,054.85	98.9%	874.43	0.00

B.L.	Description	Appropriation (1)	Committed (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)	Balance Commitment (1-2)	Balance Payment (2-3)
B03310	Projects	806,935.01	804,590.84	99.7%	804,590.84	99.7%	2,344.17	0.00
B03315	Eurojust contribution to JfTs	30,392.70	24,674.61	81.2%	24,674.61	81.2%	5,718.09	0.00
	Sum:	837,327.71	829,265.45	99.0%	829,265.45	99.0%	8,062.26	0.00
B03320	Subscriptions of ICT systems for National desks	3,431.03	797.83	23.3%	797.83	23.3%	2,633.20	0.00
B03321	Telecommunications	23,463.64	9,127.88	38.9%	9,127.88	38.9%	14,335.76	0.00
B03323	Hardware for National desks	199,305.50	198,859.68	99.8%	198,859.68	99.8%	445.82	0.00
B03324	Software for National desks	12,464.07	12,464.07	100.0%	12,464.07	100.0%	0.00	0.00
B03325	Maintenance Services for National desks	14,205.99	10,707.07	75.4%	10,707.07	75.4%	3,498.92	0.00
B03326	ICT consultancy	44,447.04	43,111.04	97.0%	43,111.04	97.0%	1,336.00	0.00
	Sum:	297,317.27	275,067.57	92.5%	275,067.57	92.5%	22,249.70	0.00
B03401	Translation by another agency	7,843.53	6,470.16	82.5%	6,470.16	82.5%	1,373.37	0.00
	Sum:	7,843.53	6,470.16	82.5%	6,470.16	82.5%	1,373.37	0.00
B03500	EJN Projects	69,802.00	66,047.41	94.6%	66,047.41	94.6%	3,754.59	0.00
	Sum:	69,802.00	66,047.41	94.6%	66,047.41	94.6%	3,754.59	0.00
B03510	EJN Meetings	68,817.60	52,862.51	76.8%	52,862.51	76.8%	15,955.09	0.00
	Sum:	68,817.60	52,862.51	76.8%	52,862.51	76.8%	15,955.09	0.00
B03520	EJN awareness among practitioners and partners	10,354.34	3,764.93	36.4%	3,764.93	36.4%	6,589.41	0.00
	Sum:	10,354.34	3,764.93	36.4%	3,764.93	36.4%	6,589.41	0.00
B03530	Other expenses related to EJN	6,333.19	6,332.69	100.0%	6,332.69	100.0%	0.50	0.00
	Sum:	6,333.19	6,332.69	100.0%	6,332.69	100.0%	0.50	0.00



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THE NETHERLANDS

B.L.	Description	Appropriation (1)	Committed (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)	Balance Commitment (1-2)	Balance Payment (2-3)
B03620	Other expenses for JSB	4,623.00	4,623.00	100.0%	4,623.00	100.0%	0.00	0.00
	Sum:	4,623.00	4,623.00	100.0%	4,623.00	100.0%	0.00	0.00
B03700	JIT meetings	15,964.60	15,224.15	95.4%	15,224.15	95.4%	740.45	0.00
	Sum:	15,964.60	15,224.15	95.4%	15,224.15	95.4%	740.45	0.00
B03710	Other expenses related to JIT	5,254.86	4,908.80	93.4%	4,908.80	93.4%	346.06	0.00
	Sum:	5,254.86	4,908.80	93.4%	4,908.80	93.4%	346.06	0.00
B03800	Genocide meetings	14,653.45	13,918.10	95.0%	13,918.10	95.0%	735.35	0.00
	Sum:	14,653.45	13,918.10	95.0%	13,918.10	95.0%	735.35	0.00
B03810	Other expenses related to Genocide	184.50	184.50	100.0%	184.50	100.0%	0.00	0.00
	Sum:	184.50	184.50	100.0%	184.50	100.0%	0.00	0.00
Title 3 Sum:		1,817,479.68	1,657,862.02	91.22%	1,657,862.02	91.22%	159,617.66	0.00
	Grand Total:	3,300,728.44	3,019,780.70	91.49%	3,019,780.70	91.49%	280,947.74	0.00

Fund Source : R0

B.L.	Description	Appropriation (1)	Committed (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)	Balance Commitment (1-2)	Balance Payment (2-3)
Title: 4								
B04100	Participation in Criminal Justice programmes JIT	1,391,035.73	975,738.23	70.1%	882,962.68	63.5%	415,297.50	92,775.55
	Sum:	1,391,035.73	975,738.23	70.1%	882,962.68	63.5%	415,297.50	92,775.55
Title 4 Sum:		1,391,035.73	975,738.23	70.14%	882,962.68	63.48%	415297.5	92,775.55
	Grand Total:	1,391,035.73	975,738.23	70.14%	882,962.68	63.48%	415297.5	92,775.55

Fund Source : FCA

B.L.	Description	Appropriation (1)	Committed (2)	% Committed (2/1)	Paid (3)	% Paid (3/1)	Balance Commitment (1-2)	Balance Payment (2-3)
Title: 4								
B04000	EPOC project	69,335.97	32,603.10	47.0%	32,603.10	47.0%	36,732.87	0.00
	Sum:	69,335.97	32,603.10	47.0%	32,603.10	47.0%	36,732.87	0.00
Title 4 Sum:		69,335.97	32,603.10	47.02%	32,603.10	47.02%	36732.87	0.00
	Grand Total:	69,335.97	32,603.10	47.02%	32,603.10	47.02%	36732.87	0.00

ANNEX TO THE BUDGET ACCOUNTS



EUROJUST
P.O. Box 16183
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THE NETHERLANDS

LIST OF EUROJUST COLLEGE MEMBERS 2013

(Status December 2013)

National Member for AUSTRIA	Ingrid Maschl-Clausen
National Member for BELGIUM and President	Michèle Coninx
National Member for BULGARIA	Mariana Lilova
National Member for CROATIA	Josip Čule
National Member for CYPRUS	Katerina Loizou
National Member for CZECH REPUBLIC	Lukáš Starý
National Member for DENMARK	Jesper Hjørtenberg
National Member for ESTONIA	Raivo Sepp
National Member for FINLAND	Harri Tiesmaa
National Member for FRANCE	Sylvie Petit-Leclair
National Member for GERMANY	Annette Böringer
National Member for GREECE	Nikolaos Ornerakis
National Member for HUNGARY	László Venczl
National Member for IRELAND	Robert Sheehan
National Member for ITALY	Francesco Lo Voi
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	No National Member
National Member for ROMANIA	Daniela Buruiană
National Member for SLOVAKIA	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	Marc Van Erve
National Member for UNITED KINGDOM	Frances Kennah

ADMINISTRATIVE DIRECTOR

Klaus Rackwitz



EUROJUST
P.O. Box 16183
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THE NETHERLANDS

LIST OF EUROJUST ADMINISTRATIVE UNITS AND SERVICES 2013

(Status December 2013)

Office of the Administrative Director	Klaus Rackwitz
Head of the Budget, Finance and Procurement Unit	Mike Moulder
Head of the Case Analysis Unit	Alinde Verhaag
Head of the Corporate Services Unit	Jacques Vos
Head the Human Resources Unit – ad interim	Claudia Trif
Head of the Information Management Unit	Jon Broughton
Head of the Legal Services Unit	Catherine Deboyser
Head of the College Secretariat	Carla García Bello
Head of the Press Office– ad interim	Nicolas Karayannis
Head of the Data Protection Office	Diana Alonso Blas
EJN Secretariat	Fatima Pires Martins
JITs Network Secretariat	Vincent Jamin
Genocide Network Secretariat	Matevž Pezdirc

ESTABLISHMENT PLAN 2013

Function group and grade	2013			
	Authorised under the EU Budget		Filled as at 31/12/2013	
	Permanent posts	Temporary Posts	Permanent posts	Temporary Posts
AD 16		0		0
AD 15		0		0
AD 14		1		1
AD 13		1		1
AD 12		1		0
AD 11		0		0
AD 10		6		3
AD 9		3		6
AD 8		17		15
AD 7		15		9
AD 6		30		27
AD 5		7		6
AD total		81		68
AST 11		0		0
AST 10		0		0
AST 9		1		1
AST 8		0		0
AST 7		0		0
AST 6		0		0
AST 5		2		2
AST 4		32		19
AST 3		54		62
AST 2		38		43
AST 1		5		8
AST total		132		135
GRAND TOTAL		213		203