NOTE
from: Europol

to: Article 36 Committee

Subject : Audit report and discharge for the period of 1 January 2007 - 31 December 2007

1. Article 36, paragraphs 3 and 5 of the Europol Convention reads:

"(3) The joint audit committee shall in accordance with the procedure laid down in Title VI of the Treaty on European Union submit to the Council an audit report on the annual accounts; prior thereto the Director and Financial Controller shall be given an opportunity to express an opinion on the audit report and the report shall be discussed by the Management Board.

(5) A decision on the discharge to be given to the Director in respect of budget implementation for the financial year in question shall be taken by the Council, after examination of the report on the annual accounts."

2. In Annex please find a letter of the Chairman of the Europol Management Board to the Secretary-general of the Council of the European Union (annex 1) together with the audit report for the period 1 January 2007 – 31 December 2007 as drawn up by the Joint Audit Committee of Europol and discussed by the Management Board (annex 2).
3. On the basis of the Audit Report the Management Board decided to recommend to the Council to give discharge to the Director of Europol for the implementation of the 2007 budget.

4. On this basis, the Article 36 Committee is requested to invite COREPER/Council to examine the Audit Report and to give discharge to the Director of Europol in respect to the implementation of the budget for the period 1 January 2007 – 31 December 2007.
EUROPOL

Management Board

The Hague, 5 December 2008
File n° MBS 186.2008

Dear Secretary General,

The Management Board meeting held on 3-4 December 2008 considered the question of discharge to the Europol Director for the implementation of the 2007 budget, in accordance with Article 55(2) of the Financial Regulation and taking into account the advice of the Financial Committee meeting on 10 November 2008.

The basis for the discussions included the annual accounts as presented by Europol, the audit report from the Joint Audit Committee (JAC) and the opinions of the Financial Controller and of Europol on the audit report.

The JAC was of the opinion that the financial statements of Europol fairly presented the financial position as at 31 December 2007.

The JAC also made the following observations/recommendations:

- **Budget implementation and treasury management** – The underspending of the budget and large cash balances on Europol’s bank accounts suggest that there is still room for improvement in the area of budgetary planning and accuracy.
• **Procurement procedures** – Need to be carefully monitored in order to ensure a sufficiently rigorous application.

• **Effectiveness of information systems** – The JAC draws attention to the responsibility of the Member States to provide both the Europol Information System (EIS) and the overall analysis system for intelligence and support (OASIS) with information in accordance with the Convention. It also observes, for both EIS and OASIS, that there are no performance indicators to assess the impact or effectiveness of the systems.

• **The establishment of Europol as a European Agency:**
  
  o **Accrual-based accounting** - The JAC is of the opinion that although Europol is exercising proper risk management, there is still a risk that it may not have the capacity required for a timely implementation of accrual-based accounting. The full support of the European Commission is a prerequisite to avoid such a situation.
  
  o **Staff turnover** – While there is not yet a clear upward trend in the number of resignations, the JAC recognises an inherent risk of higher staff turnover in the coming period.
  
  o **Financial Controller’s function** – The JAC welcomes Europol’s intention to ensure a smooth transformation of the Financial Controller’s function into an internal audit function from 2010.
  
  o **New Headquarters** – Due to the delay in Europol’s planned move to its new headquarters, a budgetary impact in 2010 (when Europol will already have agency status and will be financed from the Community budget) is expected.
  
  o **Unemployment fund** – Although it is unlikely to occur, the most pessimistic scenario is that Europol could exhaust the funds available in its unemployment fund. The JAC therefore recommends more frequent assessments on the assets held by the fund.

The JAC also stressed the following observations/recommendations made in 2006:

• **Contract database** – Due to the inherent vulnerability of a spreadsheet-based database, the JAC recommends that a more sustainable solution be put in place as soon as possible.
• **Business continuity** – A business continuity plan and disaster recovery plan should be developed.

• **National pension rights** – There is a lack of adequate justification for delaying requests from staff to transfer pension rights acquired under national pension schemes.

• **Legal claim against former employee** – Although it is unlikely that any more of the outstanding claim will be recovered, there has been some development concerning information on the former employee’s bank accounts and Europol continues to investigate this matter.

Considering the comments provided by the Financial Controller and Europol, the Financial Committee came to the conclusion that discharge should be given to the Europol Director.

After taking careful note of the observations made by the JAC and the conclusions from the Financial Committee, the Management Board decided to recommend to the Council to give discharge to the Europol Director for the implementation of the 2007 budget.

Yours sincerely,

[Signature]

Bernard Petit  
Chairman of the Management Board
ANNEX 2

Jan Kinšt
MEMBRE
DE LA COUR DES COMPTES EUROPÉENNE

Mr Bernard Petit
Chairman
Europol Management Board
EUROPOL
PO Box 90850
NL-2509 LW The Hague


Dear Mr Petit,

I hereby transmit the Annual Report of the Joint Audit Committee (JAC) of Europol for the financial year 2007.

I am pleased to inform you that the JAC found that Europol’s financial statements for the financial year ended 31 December 2007 ¹ fairly present, in all material respects, its financial position and performance.

Without calling the above into question the JAC made a number of observations in the report which require your attention. Let me hereby highlight those which I deem especially key for the successful continuation of Europol’s operations and where the role of the Management Board, in my view, is critical:

(i) Whereas the application of appropriate procurement procedures have now been made mandatory throughout Europol, procedures still need to be carefully monitored. In a considerable number of cases, exemptions from the rules were authorised by the management due to insufficient lead time and other constraints which, in some cases, were linked to poor planning (see paragraph 6 of the JAC Report).

(ii) Since the facilitation of the exchange of information between the Member States is Europol’s principal task and raison d’être the importance of the Europol Information System (EIS) and other such information systems cannot be overemphasised. Whereas

¹ Revised financial statements for 2007 dated 7 July 2008 and signed by the Director on 13 July.
the number of data inputs into the EIS increased during 2007 it is still far from reaching its full potential. The usefulness of the EIS depending on the Member States’ National Units feeding it with data, the JAC would like again to draw attention to Article 4.4 (1) of the Europol convention which requires National Units to “supply Europol on their own initiative with the information and intelligence necessary for it to carry out its tasks”. The JAC furthermore recommends that Europol develop performance indicators to be able to assess the effectiveness of its information systems, including the EIS and OASIS (see paragraphs 7 - 9 of the JAC Report).

(iii) The new Council Decision means that the Financial Controller (FC) function will not exist after 1 January 2010. The new Council Decision on Europol envisages that the FC function will be transformed into an internal audit function. The JAC welcomes Europol’s intention to ensure a smooth transformation from 2010 and to quickly resolve any outstanding issues pertaining to the employment of the current FC (see paragraph 13 of the JAC Report).

In accordance with Europol’s Financial regulation (Art. 56), the attached report will be send to the Council together with the opinions of Europol’s director and financial controller’s opinions as soon as the Board has drawn up its recommendation concerning the discharge of the accounts.

Should you have any questions or if you would need additional information concerning the above, please do not hesitate to contact me.

Yours sincerely,

Jan Kinšt
Chairman of the Joint Audit Committee

Annex

cc: Mr Max-Peter Ratzel, Director, Europol
    Mr Aat Van Der Meer, Financial Controller, Europol
    Mr Alfredo Nunzi, Secretary of the Management Board
    Ms Nadejda Sandolova; Mr Olavi Ala-Nissilä; Members of the JAC
Annual Report of the Joint Audit Committee of Europol
for the financial year 2007

In accordance with Article 36 of the Europol Convention and the Financial Regulation applicable to the budget of Europol, the Joint Audit Committee (hereinafter "the Committee") has audited Europol’s financial statements for the financial year 1 January to 31 December 2007 and has made a brief assessment of the financial management of Europol. This audit report is addressed to the Council of the European Union. The Director and the Financial Controller of Europol gave their comments on this report before it was submitted to the Council.

In accordance with Article 29(3) of the Europol Convention, the budget is implemented under the responsibility of the Director. According to Article 36 of the Europol Convention and Article 50 of the Financial Regulation, his responsibilities include the preparation of the financial statements. These consist of the revenue and expenditure account, the balance sheet, the notes to the balance sheet and the report on the annual accounts.

The Committee conducted the audit in accordance with generally accepted international auditing standards that have been adapted to the Community context. The audit was planned and performed to obtain reasonable assurance that the accounts are reliable.

Europol’s financial statements for the financial year ended 31 December 2007 fairly present, in all material respects, its financial position and performance.

The observations which follow do not call the Committee’s statement into question:

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1 OJ C 316, 27.11.1995
3 Key information from the financial statements drawn up by Europol for the financial year 2007 is presented in tables 1 and 2 in Annex 1.
I. Budget implementation and treasury management

1. Similar to the situation in 2006, only 51,4 million euro, or 79,2 % of Europol’s total available appropriations (64,9 million euro)\(^4\), were actually spent in the financial year 2007\(^5\). Of the 13,4 million euro in unspent appropriations, some 5,9 million euro lapsed, while 7,5 million euro in already committed expenditure was carried over to be paid out in 2008. As presented by Europol in its Financial Annual Report for 2007 (page 2), if all "unpaid" commitments made in 2007\(^6\) are added to actual expenditure paid in 2007, the budget implementation rate for 2007 is 90,9%, as compared with 86,5% in 2006 and 85,3% in 2005. Given that the Europol Financial Regulation\(^7\) allows such payment appropriations to be carried over to the following budget year, this comparison may imply an improvement in the budget implementation rate.

2. The total amount in Europol’s bank accounts at 31 December 2007\(^8\) was 24,1 million euro. Although there had been a small decrease of 1,9 % (0,5 million euro), the average level of Europol’s deposits was still considerable. On an average some 36,3 million euro were deposited at the end of each month in the course of 2007\(^9\).

3. The observations above suggest that there is still room for improvement in budgetary planning and accuracy (particularly in the better synchronisation of the receipt of Member State contributions with the institution’s annual payment cycle).

\(^4\) The figures presented here for total appropriations and the amount actually spent relate to Part A of Europol’s budget and do not include the amounts paid by the host state (Part C), which pertain to security and building expenditure paid by the Dutch government. In 2007 and 2006, the host state funded some 2 million euro in expenditure (See also table 2, Annex 1). The figures used in this paragraph stem from Europol’s financial statements for 2005, 2006 and 2007 but are rounded to the nearest 100 000 euro.

\(^5\) See table 2, Annex 1.

\(^6\) Outstanding payments for which commitments were made in 2007.

\(^7\) Article 6 of the Europol Financial Regulation.

\(^8\) As part of the preparation of the draft Council Decision establishing Europol as a European Agency, (see below), procedures have been established for paying back Europol’s cash deposits to the Member States.

\(^9\) There was a peak of 54,1 million euro in deposits at the end of April and, at their lowest point (end of February), there were some 19,1 million euro in deposits.
Moreover, improvements in budgetary planning and accuracy are necessary in view of Europol's transition to a new legal framework, which implies Community financing and the introduction of accrual based accounting.

4. To address the situation, Europol decided to call up initially only 85% of the Member State contributions for the 2008 budget. Subsequently, Europol has obtained approval by its Management Board for a second call-up of 12.8% based on budget implementation as of 31 May 2008 and an assessment of needs for the rest of the year. This provision can only partly reduce the accumulation of cash assets. Considering the sizeable amounts concerned, the Committee recommends that Europol should carry out an ex-post assessment of the interest earned and closely monitor interest earnings.

II. Gains from trade-ins

5. The audit showed that gains related to the disposal of equipment via trade-ins with suppliers had neither been collected nor correctly recorded. Subsequently, Europol investigated the total mis-stated amount and found and corrected the residual revenue for the amount of 32,735 euro. The Committee recommends that procedures should be put in place to ensure that gains related to trade-ins are applied and accounted for systematically in the future.

III. Procurement procedures

6. The Committee takes note of the fact that the internal procurement guidelines, which were completed and updated in the course of 2007, have now been disseminated and made mandatory throughout the organisation. However, the audit also showed that procurements still needed to be carefully monitored in order to ensure a sufficiently rigorous application of the procedures and that, in a considerable number of cases, exemptions from the rules are authorised by the management\(^\text{10}\). Exemptions were often granted due to insufficient lead time and

\(^{10}\) In 2007 exemptions from procurement procedures were granted by management 20 times for contracts above 5,000 euro, which should be compared to some 60 duly completed procurement procedures for such contracts.
other constraints which, in some cases, were linked to poor planning. This issue is of
the utmost importance, not the least in light of the introduction of a new legal
framework as of 1 January 2010 and the planned move to new headquarters by the
end of 2010. The Committee welcomes the supplementary checks (signed
declarations) that Europol have agreed to formalise in order avoid the risk of conflicts
of interest for the members of tender evaluation committees and collusion amongst
bidders.

IV. Effectiveness of information systems

7. As of 31 December 2007, the total amount spent on or committed to developing
and operating the Europol Information System (EIS) was 2.9 million euro, of which
some 0.8 million euro were spent or committed in 2007. During 2007, there was an
increase in inputs, i.e. the number of objects recorded in the Europol Information
System (EIS), from 34,742 to 62,660\textsuperscript{11}. This increase was mainly due to the National
Units’ increased use of automatic data loaders. However, as an indication of how far
from its full potential the system is, a third of the existing objects in the system were
entered by one of the smaller Member States (Belgium). Since the usefulness of the
EIS depends on the Member States’ National Units feeding it with data, the
Committee would like again to draw the Management Board’s attention to Article 4.4
(1) of the Europol convention which requires National Units to “supply Europol with
the information and intelligence necessary for it to carry out its tasks”.\textsuperscript{12}

8. In 2007, Europol started monitoring the number of Cross Border Crime Checks
(CBCCs) made in the EIS on a quarterly basis. This measure of the system’s usage
showed that the number of CCBCs increased from 24 in the first quarter to 45 in the
fourth quarter of 2007. However, another measure for EIS usage, searches, was
down by more than 50% compared with 2006. There is currently no data available to
assess the effectiveness of the EIS.

\textsuperscript{11} Europol Annual Report 2007, p. 34.

\textsuperscript{12} Article 4 of the Europol Convention describes the duties of the National Units, which are the only
liaison body between Europol and the competent national authorities.
9. As of 31 December 2007, the total amount spent on or committed to the
development and operation of the Overall Analysis System for Intelligence and
Support (OASIS) was 4.4 million euro, of which 1.4 million euro was spent or
committed in 2007. Existing quantitative indicators suggest that OASIS has
significantly increased the volume of data available for Europol’s analysts. There are
however no performance indicators available to assess the impact or effectiveness
of the system. The Committee recommends that Europol should develop
performance indicators to be able to assess and monitor the system’s effectiveness
on an on-going basis.

V. The Establishment of Europol as a European Agency

10. A new Council Decision establishing the European Police Office and Europol’s
establishment as a European Agency financed from the Community budget from 1
January 2010 poses a significant challenge to the organisation. Implementing the
decision involves the introduction of new budgeting, accounting, auditing and staff
rules and procedures. Europol has established a risk-log and detailed project
description catalogues to manage the implementation of the Council Decision and
the execution of the Council endorsed implementation plan (roadmap).

11. While Europol has put in place a proper risk management organisation, the
Committee believes that there is still a risk that it will not have the capacity required
for a timely implementation of accrual based accounting and detailed staff
regulations. The full support and assistance of the European Commission is a
prerequisite to avoid such a situation occurring.

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13 The draft Council Decision establishing the European Police Office was agreed by the Council of
Justice and Home Affairs ministers in their meeting on 18 April. The formal ratification process is on-
going. A new draft financial regulation based on Council Regulation No 2343/2002 on the framework
financial regulation is due to be ready by September 2008.

14 The catalogues duly address the areas considered to be the most important in the Committee’s
2006 report: (i) modifying the Europol Financial regulation in line with the EC framework financial
regulation; (ii) modifying the Europol staff regulation in line with the with EC Staff Regulations; (iii)
treatment of Europol’s pension and unemployment funds; (iv) possible transitory provisions.

15 Council Note 14590/07 EUROPOL 112 of 31 October 2007.
12. Europol's management has expressed concern about the staff turnover, which it believes could relate to uncertainties about the salaries and other financial benefits which could be offered under new staff regulations based on the EC Staff Regulations. While there is not yet a clear upward trend in the number of resignations, the Committee recognises an inherent risk of higher staff turnover in the coming period.

13. The new Council Decision means that the Financial Controller's (FC) function will no longer exist. Europol envisages that the FC function will be transformed into an internal audit function. The Committee welcomes Europol's intention to ensure a smooth transformation of the FC function into an internal audit function from 2010.

14. The Committee notes that Europol's planned move to new headquarters, which have yet to be built, will be delayed. The delay will probably have budgetary implications in terms of a shift of the request for financing some 10 million euro of the budget for the move from 2009 to 2010 (when the Europol will already have agency status and will be financed from the Communities' Budget).

15. Whereas the situation is unlikely to occur, in the most pessimistic scenario Europol could exhaust the funds available from its unemployment fund. In light of the forthcoming transition to a new legal framework, the Committee recommends that Europol should closely monitor the actual numbers of beneficiaries and the balance of the fund. Moreover, due to the uncertainties pertaining to this transition, the possibility of increasing the frequency of the (now annual) assessments of the Unemployment Fund should be considered.

VI. Follow-up on observations made in 2006

16. The Committee notes that despite its recommendation in the report for 2006, Europol has not yet put in place a centrally accessible contract database. While

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16 The Committee notes the decrease in the number of resignations from 44 in 2006 to 28 in 2007, while the number of resignation in 2006 as of 30 June 2006 has reached 42. It should also be noted that 22 of the resignations in 2008 were due to the expiry of contracts for staff that had reached the nine year maximum employment period starting from the establishment of Europol in 1999.
currently working actively to complete an interim, spreadsheet based solution. Europol aims to have a more permanent solution in place within the time frame of two years. The issue has also repeatedly been highlighted by the Financial Controller, most recently in his 2007 annual report. Due to the inherent vulnerability of a spreadsheet based database, the Committee recommends that a more sustainable solution be put into place as soon as possible.

17. As also highlighted in its reports for 2005 and 2006, the Committee would like to strongly reiterate its concern that Europol has not set up appropriate and comprehensive disaster recovery and business continuity plans. This issue was also highlighted in the Financial Controller’s 2007 annual report. Whereas a consultant was hired to conduct a feasibility study and produced a draft project plan in the course of 2007, the work was later stopped. Only with the start of the implementation of the 2009 budget is it foreseen that someone will be assigned to the project. An interim solution for electronic data storage back-up is under implementation but not yet completed.

18. According to Europol’s management, an agreement has now been reached with the Dutch government concerning the allocation and demarcation of the costs relating to the buildings used by Europol.

19. In its report for 2006, the Committee highlighted the need for improved asset management. It has therefore taken note of the fact that monthly inventories were formalised in the course of 2007 and that these feed into a three year full inventory cycle.

20. As in its reports for 2004, 2005 and 2006, the Committee once again notes that the request from staff to transfer pension rights acquired under national schemes to the Europol pension fund is still pending. While this situation exposes Europol to legal and financial risks, it is unlikely to be resolved before some fundamental issues related to the implementation of the Europol Council Decision have been negotiated
and agreed with the European Commission. This includes the future status of the Europol Pension funds themselves\textsuperscript{17}, which has not yet been determined.

21. A claim on a former employee is represented in Europol's accounts under debtors for an amount of 0,01 euro as at 31 December 2007. The chances that the formal outstanding claim amounting to 164 203 euro will actually be settled are deemed to be low. Nevertheless, there has been some development concerning information on the former employee's bank accounts and Europol continues to investigate the matter.

Signed in Luxembourg: 21 October 2008

______________________________
Mr Jan Kinšt
Chairman of the Joint Audit Committee

______________________________
Mr Olavi Ala-Nissilä

______________________________
Ms Nadejda Sandolova

\textsuperscript{17} The Europol Pension Fund and the Local Staff Pension Fund.
### TABLE 1: BALANCE SHEET AS AT 31 DECEMBER 2006 AND 31 DECEMBER 2007

(1,000 euro)

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Assets</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fixed Assets</td>
<td>4,888</td>
<td>4,556</td>
</tr>
<tr>
<td>IT equipment</td>
<td>3,905</td>
<td>3,287</td>
</tr>
<tr>
<td>All other fixed assets, including furniture</td>
<td>982</td>
<td>1,259</td>
</tr>
<tr>
<td><strong>Current assets</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Debtors</td>
<td>800</td>
<td>1,296</td>
</tr>
<tr>
<td>Advances</td>
<td>137</td>
<td>639</td>
</tr>
<tr>
<td>Taxes to be recovered</td>
<td>277</td>
<td>275</td>
</tr>
<tr>
<td>Interest to be received</td>
<td>296</td>
<td>358</td>
</tr>
<tr>
<td><strong>Cash accounts</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bank Accounts Europol</td>
<td>25,968</td>
<td>26,286</td>
</tr>
<tr>
<td>Bank Account Unemployment Fund</td>
<td>24,118</td>
<td>24,588</td>
</tr>
<tr>
<td>Bank account Pension Scheme Local Staff</td>
<td>1,237</td>
<td>1,079</td>
</tr>
<tr>
<td>Bank account JSB Appeals Fund</td>
<td>416</td>
<td>443</td>
</tr>
<tr>
<td>Cash</td>
<td>176</td>
<td>173</td>
</tr>
<tr>
<td><strong>Sums to be recovered</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>23</td>
<td>27</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>31,668</td>
<td>32,165</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Liabilities</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fixed Capital</td>
<td>21,516</td>
<td>24,056</td>
</tr>
<tr>
<td>Own capital</td>
<td>4,888</td>
<td>4,556</td>
</tr>
<tr>
<td>Balance previous year</td>
<td>16,628</td>
<td>10,500</td>
</tr>
<tr>
<td><strong>Liabilities</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Reserves (long term)</td>
<td>2,391</td>
<td>2,963</td>
</tr>
<tr>
<td>Unemployment liability Europol Staff</td>
<td>1,238</td>
<td>1,104</td>
</tr>
<tr>
<td>Pension liability Local Staff</td>
<td>417</td>
<td>451</td>
</tr>
<tr>
<td>Liability Joint Supervisory Body appeals</td>
<td>177</td>
<td>174</td>
</tr>
<tr>
<td><strong>Current</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salary deductions</td>
<td>283</td>
<td>195</td>
</tr>
<tr>
<td>Creditors</td>
<td>155</td>
<td>287</td>
</tr>
<tr>
<td>Member States Contributions</td>
<td>116</td>
<td>751</td>
</tr>
<tr>
<td>Other liabilities</td>
<td>4</td>
<td>1</td>
</tr>
<tr>
<td><strong>Appropriations Carried Over</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>7,761</td>
<td>5,146</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>31,668</td>
<td>32,165</td>
</tr>
</tbody>
</table>

The tables summarise the data provided by Europol in its financial statements. Due to rounding the totals might differ from the sum of the different amounts.
### TABLE 2: REVENUE AND EXPENDITURE FOR THE FINANCIAL YEARS 2006 AND 2007

(1 000 euro)

<table>
<thead>
<tr>
<th>Revenue</th>
<th>2007</th>
<th>2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance</td>
<td>9 738</td>
<td>8 495</td>
</tr>
<tr>
<td><strong>Member States' Contributions</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Part A - Common Budget</td>
<td>51 937</td>
<td>49 217</td>
</tr>
<tr>
<td>Part C - Host State</td>
<td>2 194</td>
<td>2 139</td>
</tr>
<tr>
<td><strong>Other Revenue</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Part A - Common Budget *</td>
<td>3 600</td>
<td>3 721</td>
</tr>
<tr>
<td><strong>Total revenue</strong></td>
<td>67 470</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>63 573</td>
</tr>
</tbody>
</table>

* Including receivables

<table>
<thead>
<tr>
<th>Expenditure</th>
<th>2007</th>
<th>2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>Part A - Common Budget</td>
<td>(51 426)</td>
<td>(48 276)</td>
</tr>
<tr>
<td>Personnel including salaries (Title 2)</td>
<td>(37 006)</td>
<td>(34 330)</td>
</tr>
<tr>
<td>Information &amp; Communication Technology (Title 6)</td>
<td>(7 374)</td>
<td>(7 474)</td>
</tr>
<tr>
<td>All other common budget expenditure</td>
<td>(7 046)</td>
<td>(6 471)</td>
</tr>
<tr>
<td>Part C - Host State</td>
<td>(2 099)</td>
<td>(1 972)</td>
</tr>
<tr>
<td><strong>Total expenditure</strong></td>
<td>(53 525)</td>
<td>(50 248)</td>
</tr>
<tr>
<td>Carry over to next financial year -Part A</td>
<td>(7 515)</td>
<td>(4 316)</td>
</tr>
<tr>
<td>Carry over to next financial year -Part C</td>
<td>(2 46)</td>
<td>(3 188)</td>
</tr>
<tr>
<td><strong>Total expenditure and carry over</strong></td>
<td>(61 286)</td>
<td>(54 882)</td>
</tr>
<tr>
<td>Appropriations lapsed from previous year's carry over</td>
<td>683</td>
<td>1 070</td>
</tr>
<tr>
<td><strong>Result Incl. carry over and receivables</strong></td>
<td>6 867</td>
<td>9 761</td>
</tr>
<tr>
<td>Remaining balance of previous year</td>
<td>9 761</td>
<td>9 739</td>
</tr>
<tr>
<td><strong>Balance previous year in balance sheet</strong></td>
<td>16 628</td>
<td>19 500</td>
</tr>
</tbody>
</table>

The tables summarise the data provided by Europol in its financial statements.
Due to rounding the totals might differ from the sum of the different amounts.