

State funding of political parties in Germany

(Last revised: 26 January 2007)

1. Legal bases

Following the fundamental ruling by the Federal Constitutional Court on the state funding of political parties on 9 April 1992 (Decisions of the Federal Constitutional Court [BVerfGE] vol. 85, pp. 264 ff.), the relevant provisions in the Law on Political Parties (PartG) were thoroughly amended with effect from 1 January 1994. The procedure for reimbursing election campaigning costs for the various elections at federal and Land (state) level applied hitherto was replaced by a system of general annual state funding (amendment to the Law on Political Parties of 31 January 1994, Federal Law Gazette I p. 149). The Eighth Law on the Amendment to the Law on Political Parties of 28 June 2002 again amended the Law on Political Parties in material respects (Federal Law Gazette I p. 2268; draft bill: Bundestag printed paper 14/8778), amongst other things, considerably increasing the severity of financial and criminal-law sanctions for infringements of the Law on Political Parties. With the exception of section 3 ("three Land requirement"), it was adopted into law with effect from 1 July 2002 and 1 January 2003. The Ninth Law on the Amendment to the Law on Political Parties of 22 December 2004 (Federal Law Gazette I p. 3673, draft bill: Bundestag printed paper 15/4246) introduced modifications of some elements of reporting and accounting requirements and, in line with a ruling of the Federal Constitutional Court of 26 October 2004 (BVerfGE 111, pp. 382 ff), repealed the aforementioned Article 3 before it came into force.

Under section 18 (1) of the Law on Political Parties, German political parties receive state funding to help them perform the duties incumbent on them under the Basic Law and specified in the Law on Political Parties. The amount of state funding the parties receive is determined by the extent to which they are established within society. This is measured, firstly, by the parties' performance at the most recent European, Bundestag and Landtag (state parliament) elections and, secondly, by the level of contributions they receive from natural persons. Contributions under this definition are paid-up membership subscriptions, contributions by elected representatives, and legally acquired donations (section 18 (3) no. 3 of the Law on Political Parties).

2. Preconditions for entitlement to state funding

Under section 18 (4) of the Law on Political Parties, parties are entitled to receive state funding if they won at least 0.5% of the valid votes cast for their party lists at the most recent European or Bundestag elections, or if they polled at least 1% of votes cast at one of the most recent Landtag elections. If a party is not permitted to present a list, section 18 (4) of the Law

on Political Parties stipulates that it is entitled to state funding if it wins 10% of the valid direct votes cast in a constituency.

Further preconditions for entitlement to state funding are the submission of the last due statement of account, which must comply with legal regulations (section 19a (1) and (3) of the Law on Political Parties) and – for parties not entitled to state funding in the previous year – a written application for assessment and disbursement of state funding (section 19 (1) of the Law on Political Parties).

3. Extent of entitlement to state funding

Under section 18 (3) of the Law on Political Parties, parties entitled to state funding receive €0.85 per valid vote won at the most recent European, Bundestag and Landtag elections up to a total of four million votes, and €0.70 for every additional vote thereafter (votes-based funding).

For contributions given by natural persons, section 18 (3) No. 3 of the Law on Political Parties states that parties receive €0.38 per person per year up to a total of €3,300 (contributions-based funding). The total level of contributions used to assess contributions-based funding is disclosed by the parties in an audited statement of account for the year preceding the year for which they are claiming funding (entitlement year) pursuant to section 24 (8) of the Law on Political Parties. Although contributions by natural persons in excess of the eligible amount of €3,300 are permitted, as are contributions by legal entities, they are not included in the calculation of contributions-based funding and are only taken into account for the purpose of assessing the relative limit (cf. no. 4 below).

4. Limits

Section 18 (2) of the Law on Political Parties states that the maximum annual amount of state funding that may be granted to all parties together may not exceed an 'absolute limit'. In line with the aforementioned decision by the Federal Constitutional Court of 9 April 1992 and in accordance with the recommendations made by the Independent Commission on Party Funding set up by the former German President (cf. section 18 (7) of the Law on Political Parties), this absolute limit amounted to the current level of state funding for political parties - namely DM 230 million - from 1994 to 1997 (cf. Bundestag printed paper 12/4425, p. 74). After this limit was raised in line with inflation to DM 245 million for the years 1998 to 2001, the absolute limit has now been set at €33 million for years as from 2002 (section 18 (2) of the Law on Political Parties).

The method used to calculate entitlement to state funding described in no. 3 above regularly results in a total that exceeds the absolute limit, so that the amounts of state funding paid to all political parties have to be reduced proportionally pursuant to section 19a (5)

sentence 2 of the Law on Political Parties. Consequently, the parties do not actually receive the amounts for each vote won and each euro received in contributions as stated in section 18 (3) of the Law on Political Parties; they only receive correspondingly reduced amounts.

Owing to the ban - deriving from section 21 (1) of the Basic Law - on political parties being 'predominantly' funded by the state, section 18 (5) sentence 1 of the Law on Political Parties states that the level of state funding given to each political party may not exceed the total annual revenue raised by the party itself ('relative limit'). If the latter is lower, the state funding allocated to the party is limited to the party's own total annual revenue.

5. Assessment and disbursement of state funding

Under section 19a (1) of the Law on Political Parties, on 15 February of each year the President of the German Bundestag - as the authority responsible for administering the funds in accordance with the Law on Political Parties - assesses the amount of state funding to be allocated to the entitled parties for the previous year (entitlement year). The parties must submit to the President of the German Bundestag the relevant statements of account for the year preceding the entitlement year by 30 September of the entitlement year. The President may extend the deadline for submitting these statements of account by up to three months pursuant to section 19a (3) sentence 2 of the Law on Political Parties. If a party fails to submit its statement of account by this deadline, it irrevocably loses its entitlement to contributions-based funding pursuant to section 19a (3) sentence 3 of the Law on Political Parties. If a party fails to submit its statement of account by 31 December of the year following the entitlement year (assessment year), it also irrevocably loses its entitlement to votes-based funding and, consequently, its entire entitlement to state funding for the entitlement year. The deadlines prescribed in section 19a (3) sentence 5 of the Law on Political Parties are only deemed to have been met if the statement of account corresponds to the structure prescribed in section 24 of the Law on Political Parties and contains an audit opinion pursuant to section 30 (2) of the Law on Political Parties.

The funds calculated are disbursed to the party associations at Land and federal level. Of the total state funding allocated to the party as a whole, the Land associations receive €0.50 for each vote cast for the party at the most recent Landtag elections (section 19a (6) of the Law on Political Parties), irrespective of any reduction to the absolute and relative limits and regardless of the increased allowance for the first four million votes, both of which apply only at federal level. The President of the German Bundestag notifies the presidents of the regional (Land) parliaments - the authorities responsible for administering the funds at Land level - of the amounts to be disbursed to the party organisations at Land level (section 21 (1) sentence 2 of the Law on Political Parties); this notification is binding. The remaining state funding is disbursed to the parties' federal associations or, if the party is only represented at Land level, to the Land association by the Federation (section 21 (1) of the Law on Political Parties).

6. Advance payments

Parties for which state funding was assessed in the assessment year are entitled, without filing any further application, to receive four advance payments of no more than 25% each of the amount assessed for the previous year; these amounts are disbursed in the middle of each quarter. If it is deemed likely that the party concerned will have to repay some of these amounts when the next assessment is made, the disbursement of advance payments can be made conditional upon provision of collateral (section 20 (1) of the Law on Political Parties). These advance payments are offset against the amounts assessed on 15 February of the following year. Excess amounts disbursed must be repaid without delay (section 20 (2) of the Law on Political Parties).

7. Indirect funding of parties – tax privileges conferred on contributions

In addition to the direct state funding given to political parties, the latter also receive indirect state funding *inter alia* by virtue of their exemption from inheritance and gift tax (section 13 (1) no. 18 of the German Inheritance Tax Act) and because natural persons can claim tax relief on contributions given to political parties (paid-up membership subscriptions, contributions by elected representatives, and lawful donations). The latter option applies to contributions up to a total of €3,300 p.a. for individuals and €6,600 p.a. for couples assessed jointly for tax purposes (section 10b (2), section 34g sentence 2 of the German Income Tax Act). Although contributions over and above these amounts are permitted, they are not tax-deductible, nor are lawful donations by legal entities.

8. Parties' statutory obligation to publish accounts

Section 21 (1) sentence 4 of the Basic Law and sections 23 ff. of the Law on Political Parties state that all political parties must publicly account for their assets and for the sources and uses of their funds - irrespective of whether they are entitled to receive direct state funding - in a statement of account broken down into the party as a whole, its federal association, its Land associations and subordinated regional associations. Section 24 of the Law on Political Parties prescribes the scope and structure of such statements of account; the statement of assets and liabilities must be accompanied by an explanatory note meeting certain minimum requirements (section 24 (7) of the Law on Political Parties). The statement of account must usually be audited by an independent party (auditor or firm of auditors) and, together with the pertinent audit opinion, be submitted to the President of the German Bundestag, who publishes it as a Bundestag printed paper (section 23 (2) of the Law on Political Parties). If a party not entitled to receive state funding has no revenues and assets of no more than €5,000,

an unaudited statement of account can be published (section 23 (2) sentences 4 and 5 of the Law on Political Parties). The President of the German Bundestag, too, examines whether the statement of account complies with the provisions of Part Five of the Law on Political Parties (section 23a of the Law on Political Parties). If there is good reason to believe that a party's statement of account contains misstatements, the Bundestag Administration must clarify the facts of the matter by following a specific procedure, possibly drawing on the services of independent auditors. In such cases, state funding may only be provisionally assessed and only disbursed against provision of collateral amounting to the party's possible payment obligation (sections 31a to 31c, cf. subsequent nos. 9.1 to 9.3) (section 19a (1) sentence 3 of the Law on Political Parties). The findings of this audit are included in the report on the parties' statements of account, which is also published as a Bundestag printed paper (section 23 (3) of the Law on Political Parties). A list of source references for the previously published statements of account and the reports by the President of the German Bundestag on these statements of account is attached as Annex 1.

9. *Administrative procedures in the event of incorrect statements of account and other breaches of the Law on Political Parties and criminal law*

9.1 *Incorrect reporting of contributions pursuant to section 24 (8) of the Law on Political Parties (section 31a of the Law on Political Parties)*

If the amount of contributions reported in a party's statement of account - on which the calculation of its state funding is based - is incorrect and, as a result, the party has been granted too much state funding, the incorrect level of funding assessed is declared null and void and a demand issued for repayment of the excess amount; where appropriate, this amount may be offset against the next payments due. The levels of funding assessed and disbursed to the other parties remain unchanged (section 31a (4) of the Law on Political Parties).

If the party rectifies errors made concerning the amount of contributions reported in its party's statement of account in previous years by reporting lower amounts in the next statement of account due, the incorrect level of funding assessed for the previous year will not be declared null and void (section 31a (1) sentence 2 of the Law on Political Parties). In this case, a correspondingly lower level of funding will be assessed for the party in the following year, which - because of the systemically necessary reductions to the absolute limit (cf. no. 4. above) - then benefits the other parties entitled to state funding.

9.2 *Sanctions imposed for misstatements in the statement of account (section 31b of the Law on Political Parties)*

If the audits conducted pursuant to section 23a of the Law on Political Parties (cf. no. 8 above) reveal misstatements in the statement of account and section 31c (1) sentence 2 does not apply (cf. no. 9.3 below), the party will be fined twice the misstated amount. If such misstatements relate to the party's land and buildings or to investments in companies either in the statement of assets and liabilities or in the pertinent explanatory notes, the fine amounts to 10% of the undisclosed or misstated assets. Parties will not be subject to these legal consequences if they report the misstatements in writing to the President of the German Bundestag without delay before concrete evidence of these misstatements becomes known either publicly or to the President of the German Bundestag or as part of another procedure, and the party discloses and rectifies the misstated information fully (section 23b of the Law on Political Parties).

9.3 Breaches of the duty to disclose large donations in the statement of account
(section 31c (1) sentence 2 of the Law on Political Parties)

If, in contravention of the duty of disclosure prescribed in section 25 (3) of the Law on Political Parties, a party fails to report in its statement of account donations and contributions by elected representatives exceeding a total of €10,000 in any one calendar year, also disclosing the name and address of the donor and the total amount of the donation, it will be fined twice the undisclosed amount.

A party will not be subject to these legal consequences if it reports its breach of disclosure requirements under the same conditions as mentioned under no. 9.2 above.

Section 25 (3) of the Law on Political Parties states that individual donations to the party as a whole exceeding €50,000 must be reported without delay to the President of the German Bundestag irrespective of any subsequent reporting so that they - and the name of the donor - can be published in a timely fashion in a separate Bundestag printed paper (cf. list of sources: publication of individual donations exceeding €50,000 - ANNEX 1). If the party fails to comply with this reporting requirement, it will not face any legal consequences.

9.4 Donations acquired illegally (section 31c (1) sentence 1 of the Law on Political Parties)

Section 25 (1) sentence 2 of the Law on Political Parties stipulates that parties may only accept cash donations of up to €1,000. Breaches of this provision do not incur sanctions pursuant to section 31c of the Law on Political Parties, as the scope of this provision is explicitly restricted to cases of illegal donations as defined by subsection 2; however, such breaches mean that such donations are deemed not to have been legally acquired. They

therefore cannot be included as contributions in the calculation of state funding under section 18 (3) no. 3 of the Law on Political Parties, as only 'legally acquired' donations are counted. Likewise, such donations must not be counted towards the contributions reported in the statement of account - on which this calculation is based - pursuant to section 24 (8) of the Law on Political Parties. If they are counted towards these contributions, the statement of account is incorrect and incurs the legal consequences described under sections 31a and 31b of the Law on Political Parties (cf. nos. 9.1 and 9.2 above).

If a party accepts donations that are not permitted under section 25 (2) of the Law on Political Parties (e.g. in cases where the donor is unknown or where such donations have obviously been given in order to gain a financial or political advantage, or where the donations come from public bodies or companies with at least 25% public-sector involvement) and does not forward them without delay to the President of the German Bundestag pursuant to section 25 (4) of the Law on Political Parties, it will be fined three times the illegally acquired amount (section 31c (1) sentence 1 of the Law on Political Parties).

Breaches - under section 25 (2) of the Law on Political Parties - of the ban on accepting illegal donations and of the requirement to report such accepted donations without delay pursuant to section 25 (4) of the Law on Political Parties are unrelated to the reporting and accounting requirements described under sections 23 ff. of the Law on Political Parties. Accordingly, the exemption from sanctions as a result of parties having reported such donations themselves, as outlined under section 23b of the Law on Political Parties, relates only to misstatements in the statement of account, not to the unlawful acceptance of illegal donations.

9.5 Breaches of criminal law (section 31d of the Law on Political Parties)

Anyone who - in an attempt to conceal the sources or uses of a party's funds or assets or to circumvent the statutory reporting and accounting requirements - causes misstatements about the party's revenue or assets to be made in a submitted statement of account or submits an incorrect statement of account or, as the recipient of a donation, divides this donation into smaller portions and accounts for them - or arranges for them to be accounted for - as such or, in contravention of the obligation under section 25 (1) sentence 3 of the Law on Political Parties, does not forward a donation without delay to a member of the party's national executive authorised by the party to handle its financial affairs in accordance with its statutes will receive a custodial sentence of up to three years or a fine. This will not apply if the person in question reports such actions in writing to the President of the German Bundestag before concrete evidence of these actions becomes known either publicly or to the President of the German Bundestag or to other officials responsible for such procedures, and the person in question discloses and rectifies such actions fully (section 31d (1) of the Law on Political Parties).

Sanctions - from which the offender cannot be exempted as a result of his or her having reported the relevant actions themselves - are also imposed on anyone who, when acting as an auditor or assistant to an auditor, incorrectly reports the findings of the audit of a statement of account, conceals material information in the audit report or issues an audit opinion that is factually incorrect. If the offender is acting in return for payment or in order to gain a financial advantage either for himself or for another person or in order to harm another person, he will receive a custodial sentence of up to five years or a fine (section 31d (2) of the Law on Political Parties).

The submission of an incorrect statement of account may also, in certain cases, constitute a criminal offence under the Penal Code, in particular section 263 (Fraud) or section 266 (Breach of Trust).

Prepared by Division PM 3 (Party Financing, Land Parliaments)

**List of Sources: Statements of account since 1968, in line with the Law on Political Parties, and the reports on these statements of account pursuant to section 23 (4) of the Law on Political Parties
(Last updated: July 2007)**

Year	Statements of account				Reports on the statements of account	
	Bundestag parties		Other parties			
	Federal Gazette (<i>Bundesanzeiger</i>)		Federal Gazette			
	No.	Date	No.	Date	No.	Date
1968	196	21.10.1969	196	21.09.1968	Since 01.01.1984, the President of the German Bundestag has been obliged to produce a report on the statements of account submitted by the parties (cf. Law to Amend the Law on Political Parties of 22.12.1983, BGBl. p. 1577).	
			230	10.12.1970		
1969	230	10.12.1970	230	10.12.1970		
			232	14.12.1971		
1970	232	14.12.1971	232	14.12.1971		
			11	17.01.1973		
			48	09.03.1973		
1971	11	17.01.1973	11	17.01.1973		
1972	22	01.02.1974	22	01.02.1974		
1973	3	07.01.1975	3	07.01.1975		
			67	10.04.1975		
			90	17.05.1975		
1974	221	28.11.1975	221	28.11.1975		
			33	18.02.1976		
1975	217	16.11.1976	217	16.11.1976		
			238	17.12.1976		
			28	10.02.1977		
1976	219	24.11.1977	219	24.11.1977		
			31	14.02.1978		
1977	219	21.11.1978	219	21.11.1978		
1978	218	20.11.1979	218	20.11.1979		
			30	13.02.1980		
1979	215	15.11.1980	215	15.11.1980		
1980	227	04.12.1981	227	04.12.1981		
			22	03.02.1982		
1981	206	04.11.1982	206	04.11.1982		
1982	213	12.11.1983	213	12.11.1983		
	Bundestag printed paper		Bundestag printed paper		Bundestag printed paper	
	No.	Date	No.	Date	No.	Date
1983	10/2172	23.10.1984	10/2172	23.10.1984	10/3235	23.04.1985
	10/2366	14.11.1984	10/2724	14.01.1985		
1984	10/4104	28.10.1985	10/4104	28.10.1985	10/5091	26.02.1986
			10/4626	08.01.1986		
1985	10/6194	16.10.1986	10/6194	16.10.1986	10/6820	06.02.1987
			10/6803	22.01.1987		
1986	11/977	16.10.1987	11/977	16.10.1987	11/2007	14.03.1988
			11/1660	18.01.1988		
1987	11/3315	14.11.1988	11/3315	14.11.1988	11/4814	16.06.1989
			11/3883	20.01.1989		
1988	11/5993	07.12.1989	11/5993	07.12.1989	11/6885	05.04.1990
			11/6303	24.01.1990		
1989	11/8130	07.12.1990	11/8130	07.12.1990	12/1100	02.09.1991
			12/72	06.02.1991		
1990	12/2165	26.02.1992	12/2165	26.02.1992	12/3113	30.07.1992
1991	12/3950	04.12.1992	12/3950	04.12.1992	12/5575	19.08.1993
			12/4475	04.03.1993		
1992	12/6140	11.11.1993	12/6140	11.11.1993	13/140	21.12.1994
			12/6863	14.02.1994		
1993	13/145	22.12.1994	13/145	22.12.1994	13/4503	30.04.1996
			13/588	05.04.1995		
1994	13/3390	21.12.1995	13/4163	20.03.1996	13/8888	29.10.1997

Year	Statements of account				Reports on the statements of account	
	Bundestag parties		Other parties			
	Bundestag printed paper		Bundestag printed paper		Bundestag printed paper	
	No.	Date	No.	Date	No.	Date
1995	13/6472	10.12.1996 ¹⁾	13/7785	02.06.1997	13/8888	29.10.1997
1996	13/8923	04.11.1997 ¹⁾	13/10074	06.03.1998	14/4747	21.11.2000
1997	14/246	23.12.1998 ¹⁾	14/703	22.03.1999	14/4747	21.11.2000
1998	14/2508	14.01.2000 ^{1) 2)}	14/3535	29.05.2000	14/4747	21.11.2000
1999	14/5050	15.12.2000 ³⁾	14/5725	30.03.2001	14/7979	10.01.2002
2000	14/8022	22.01.2002 ³⁾	14/8836	22.04.2002	15/255	19.12.2002 ⁴⁾
2001	15/700	20.03.2003 ¹⁾	15/2750	25.03.2004	15/6010	06.10.2005 ⁴⁾
2002	15/2800	25.03.2004 ⁵⁾	15/4630	10.01.2005	15/6010	06.10.2005 ⁴⁾
2003	15/5550	13.05.2005	15/5551 ⁶⁾	13.05.2005	15/6010	06.10.2005 ⁴⁾
			16/1252 ⁷⁾	19.04.2006		
2004	16/1270	28.04.2006	16/1271 ⁶⁾	28.04.2006		
			16/2890 ⁷⁾	06.10.2006		
2005	16/5090	23.04.2007	16/5230 ⁷⁾	03.05.2007		
			16/ ...			

1) The statement of account for the FDP published in this Bundestag printed paper has been corrected with regard to the information given by the North-Rhine/Westphalia association and the federal association. This partial correction was published as Bundestag printed paper 15/2799 of 25 March 2004.

2) A new version of the CDU statement of account published in this printed paper was published together with the parties' statements of account for the 1999 calendar year (Bundestag printed paper 14/5050 of 15 December 2000).

3) A new version of the FDP statement of account published in this printed paper was published together with the parties' statements of account for the calendar year 2001 (Bundestag printed paper 15/700 of 20 March 2003). This new version has been corrected again, with regard to the information given by the North-Rhine/Westphalia association and the federal association. This correction was published as Bundestag printed paper 15/2799 of 25 March 2004.

4) Summary comparisons of the parties' revenues, expenditures and assets pursuant to section 23 (4) sentence 1 of the Law on Political Parties.

5) A new version of the of the CDU statement of account for 2002 published in this printed paper was published together with the parties' statements of account for the 2003 calendar year (Bundestag printed paper 15/5550 of 13 May 2005).

6) The statements of account of the other parties which received state funding but were not represented in the German Bundestag were distributed with this printed paper.

7) The statements of account of the other parties which complied with their obligation to produce statements of account, but did not meet the eligibility requirements for state funding, were distributed with this printed paper.

The Federal Gazette and Bundestag printed papers can be obtained from:

Bundesanzeiger Verlagsgesellschaft mbH, Postfach 10 05 34, 50445 Köln, Tel.: +49 (0)2 21 / 9 76 68 - 2 00

Bundestag printed papers can also be downloaded from the Internet as follows:

up to and including the 13th electoral term at:

http://www.parlamentsspiegel.de/Webmaster/Dokumente/bund_parlamentspapiere.htm

List of sources:
Publication in a timely fashion of individual donations
exceeding €50,000 - since 1 July 2002

Month of disclosure	Bundestag printed paper		Month of disclosure	Bundestag printed paper		Month of disclosure	Bundestag printed paper	
	No.	Date		No.	Date		No.	Date
2002			2003			2004		
January			January	15/525	07.03.2003	January	15/2530	16.02.2004
February			February	15/600	19.03.2003	February	15/2784	25.03.2004
March	The requirement for individual donations exceeding €50,000 to be published in a timely fashion as Bundestag printed papers was introduced with the amendment to the Law on Political Parties of 01.07.2002		March	15/876 (neu)	(April 2003)	March	15/2955	21.04.2004
April			April	15/876 (neu)	(April 2003)	April	15/2955	21.04.2004
				15/989	16.05.2003		15/3166	19.05.2004
May			May	15/1172	16.06.2003	May	15/3166	19.05.2004
June			June	./.			15/3448	30.06.2004
July	14/9861	14.08.2002	July	15/1483	18.08.2003	June	15/3627	23.07.2004
August	14/9954	11.09.2002	August	15/1558	23.09.2003	July	15/3662	26.08.2004
September	14/10004	17.10.2002	September	./.		August	15/4283	25.11.2004
October	./.		October	./.		September	15/4283	25.11.2004
November	15/191	17.12.2002	November	./.		October	./.	
December	15/525	07.03.2003	December	15/2404	28.01.2004	November	15/4603	29.12.2004
						December	15/4603	29.12.2004
							15/4685	20.01.2005
2005			2006			2007		
January	15/4988	01.03.2005	January	./.		January	./.	
February	15/5142	17.03.2005	February	16/1021	22.03.2006	February	16/4829	26.03.2007
March	./.		March	16/1021	22.03.2006	March	16/5094	24.04.2007
April	15/5803	21.06.2005	April	16/1488	15.05.2006	April	./.	
May	15/5803	21.06.2005	May	16/1812	14.06.2006	May	16/5722	20.06.2007
June	15/5935	22.07.2005	June	16/2279	20.07.2006	June	16/6060	11.07.2007
July	15/5953	11.08.2005	July	16/2440	23.08.2006	July	16/6264	22.08.2007
August	15/5988	09.09.2005	August	16/2905	11.10.2006	August	16/6381	18.09.2007
September	15/6011	10.10.2005	September	16/2905	11.10.2006	September		
October	16/63	11.11.2005	October	16/3555	23.11.2006	October		
November	16/155	09.12.2005	November	16/3799	12.12.2006	November		
December	./.		December	16/4104	19.01.2007	December		