



FINAL ANNUAL ACCOUNTS OF EUROJUST

Financial Statements

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

Financial Year 2016



EUROJUST

The European Union's Judicial Cooperation Unit

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

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

The opinion of the Management Board on the final accounts will be given by 1 July 2017.

The final accounts together with the opinion of the Management Board will be sent out to the Commission's Accounting Officer, the European Court of Auditors, the European Parliament, the Council and PKF Littlejohn LLP by 1 July 2017.

The final annual accounts will be published on Eurojust website:

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

The Hague, 12/05/2017

Aleksandra Haydar
The Accounting Officer of Eurojust

The Hague, 18/05/2017

Nick Panagiotopoulos
The Administrative Director of Eurojust,
ad interim



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CERTIFICATE

The annual accounts of Eurojust for the year 2016 have been prepared in accordance with Title IX of the Financial Regulation applicable to the general budget of the European Union, Title IX of the Eurojust Financial Regulation, the accounting rules adopted by the Commission's Accounting Officer, and the accounting principles and methods adopted by myself.

I acknowledge my responsibility for the preparation and presentation of the annual accounts of Eurojust in accordance with Article 68 of the Financial Regulation and Article 50 of the Eurojust Financial Regulation.

I have obtained from the Authorising Officer, who certified its reliability, all the information necessary for the production of the accounts that show Eurojust assets and liabilities and the budgetary implementation.

I hereby certify that based on this information, and on such checks as I deemed necessary to sign off the accounts, I have a reasonable assurance that the accounts present fairly, in all material aspects, the financial position, the results of the operations and the cash-flow of Eurojust.

A handwritten signature in blue ink, appearing to read 'Aleksandra Haydar'.

Aleksandra Haydar

The Accounting Officer of Eurojust



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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

Eurojust is a European Union body established by Council Decision 2002/187/JHA of 28 February 2002, amended by Council Decision 2003/659/JHA of 18 June 2003 and by Council Decision 2009/426/JHA of 16 December 2008.

Eurojust principal activity is to stimulate and improve the coordination of investigations and prosecutions between the competent authorities in the Member States and to improve the cooperation between the competent authorities of the Member States, in particular by facilitating the execution of international mutual legal assistance and the implementation of extradition requests. Eurojust supports in any way possible the competent authorities of the Member States to render their investigations and prosecutions more effective when dealing with cross-border crime. The seat of Eurojust is in The Hague.¹

Eurojust expenditures are financed by an annual contribution from the general budget of the European Union.

Eurojust is composed of one National Member seconded by each Member State in accordance with its legal system, being a prosecutor, judge or police officer of equivalent competence. The collective name for these National Members is the College. The Management Board of Eurojust is the College.

President of the College is Ms Michèle Coninx, National Member for Belgium (elected on 17 April 2012, re-elected in May 2015).

The College of Eurojust is supported by the Administration. The Head of the Eurojust Administration is the Administrative Director. 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).

Mr Klaus U. Rackwitz was appointed by the College as the Administrative Director of Eurojust from 1 October 2011 until 14 September 2016. As of 15 September 2016 the College has appointed Mr Nick Panagiotopoulos (former Head of Human Resources Unit) as the interim Administrative Director.

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



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In accordance with Article 50 (1) of Eurojust Financial Regulation, the College appointed Mrs Aleksandra Haydar as the Accounting Officer of Eurojust on 19 October 2010 following a recruitment procedure.

The European Court of Auditors is required to prepare a specific annual report on Eurojust in line with the requirements of Article 287(1) of TFEU. The European Parliament is the discharge authority within the EU. Following the audit and finalisation of the annual accounts, it falls to the Council to recommend and then to the European Parliament to give a discharge to Eurojust for a given financial year.



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FINANCIAL STATEMENTS



BALANCE SHEET

EUR

	Note	31.12.2016	31.12.2015
NON-CURRENT ASSETS		6,171,806	4,022,658
Intangible Assets	2.1	1,765,047	2,108,229
Property, Plant and Equipment	2.2	4,403,759	1,911,429
Plant and equipment		2,439	13,513
Computer hardware		4,057,241	1,394,589
Furniture and vehicles		93,603	330,463
Other fixtures and fittings		138,614	172,864
Tangible assets under construction		111,862	
Non-Current Receivables and Recoverables		3,000	3,000
Deposits		3,000	3,000
CURRENT ASSETS		9,868,423	4,870,239
Exchange Receivables	2.3	914,154	538,163
Deferred charges		851,311	486,241
Sundry receivables		62,843	49,726
Current receivables		-	1,027
Accrued income		-	1,169
Non-Exchange Receivables	2.3	831,337	379,465
Current recoverable member states		831,337	379,465
Cash and cash equivalents	2.4	8,122,932	3,952,611
TOTAL ASSETS		16,040,229	8,892,897
NON-CURRENT LIABILITIES		-	682,400
Provisions	2.5	-	682,400
CURRENT LIABILITIES		2,876,555	2,669,161
Provisions	2.6	682,400	-
Payables	2.7	2,194,155	2,669,161
Current payables		25,797	49,540
Sundry payables		7,390	117,328
Accrued charges		1,903,750	1,904,644
Accounts payable to consolidated EU entities	2.7.1	257,218	597,649
TOTAL LIABILITIES		2,876,555	3,351,561
NET ASSETS		13,163,674	5,541,336
Accumulated surplus/deficit		5,541,336	7,108,302
Economic result of the year		7,622,338	(1,566,966)



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STATEMENT OF FINANCIAL PERFORMANCE

		EUR	
	Note	2016	2015
OPERATING REVENUE	3.1	43,487,924	33,257,648
Non-Exchange Revenue		43,484,925	33,252,397
EU Contribution	3.1.1	43,284,468	33,220,702
Other non-exchange revenue	3.1.2	200,457	31,695
Exchange Revenue	3.1.2	2,999	5,251
OPERATING EXPENSES	3.2	(35,865,586)	(34,824,614)
Operational expenses		(6,629,492)	(6,469,751)
Administrative expenses		(29,236,094)	(28,354,863)
Staff expenses		(17,932,281)	(16,866,381)
Property, plant and equipment related expenses		(8,316,281)	(7,854,363)
Other expenses		(2,982,897)	(3,626,762)
Financial expenses		(4,635)	(7,357)
SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES		7,622,338	(1,566,966)
ECONOMIC RESULT OF THE YEAR		7,622,338	(1,566,966)



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CASH FLOW STATEMENT

EUR

	Note	2016	2015
Economic result of the year		7,622,338	(1,566,966)
Operating activities	4.1	730,250	2,627,474
Amortisation		770,546	922,900
Depreciation		1,098,439	1,170,352
Impairment of tangible assets		163,651	-
(Increase)/decrease in receivables and recoverables		(827,863)	(73,067)
Increase/(decrease) in payables		(134,575)	599,283
Increase/(decrease) in payables to consolidated EU entities		(340,431)	6,572
(Gains)/Losses on sale of property, plant and equipment		483	1,434
Investing activities	4.2	(4,182,267)	(1,552,619)
(Purchase) of intangible assets and property, plant and equipment		(4,182,267)	(1,552,619)
Net Cash flow		4,170,321	(492,111)
Net increase/(decrease) in cash and cash equivalents		4,170,321	(492,111)
Cash and cash equivalents at the beginning of the year		3,952,611	4,444,722
Cash and cash equivalents at year-end		8,122,932	3,952,611

STATEMENT OF CHANGES IN NET ASSETS

EUR

	Note	Accumulated Surplus/(Deficit)	Economic result of the year	Net Assets (total)
Balance as at 31 December 2015		7,108,302	(1,566,966)	5,541,336
Changes in accounting policies				-
Balance as at 1 January 2016		7,108,302	(1,566,966)	5,541,336
Allocation of the 2015 economic result		(1,566,966)	1,566,966	-
Economic result of the year			7,622,338	7,622,338
Balance as at 31 December 2016		5,541,336	7,622,338	13,163,674



NOTES TO THE FINANCIAL STATEMENTS

1.1.2016 – 31.12.2016

1. SIGNIFICANT ACCOUNTING POLICIES

1.1. Legal basis and Accounting rules

In accordance with Article 36 (2) of Council Decision 2002/187/JHA of 28 February 2002, amended by Council Decision 2003/659/JHA of 18 June 2003 and by Council Decision 2009/426/JHA of 16 December 2008 (hereinafter referred to as the “Eurojust Decision”) and Article 92 of Eurojust Financial Regulation of 14 January 2014, these annual accounts together with the reports on implementation of the budget of Eurojust have been drawn up.

These financial statements are prepared on the basis of the EU Accounting Rules as adopted by the Commission’s Accounting Officer which adapt the International Public Sector Accounting Standards (and in some cases the International Financial Reporting Standards) to the specific environment of the EU, while the reports on implementation of the budget continue to be primarily based on movements of cash.

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

Eurojust financial statements have been drawn up using the methods of preparation as set out in the accounting rules laid down by the European Commission’s Accounting Officer.

1.2. Accounting principles

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

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

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

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



Fair presentation

Financial statements shall present fairly the financial position, financial performance and cash flows of an entity. Fair presentation requires the faithful representation of the effects of transactions, other events and conditions in accordance with the definitions and recognition criteria for assets, liabilities, revenue and expenses set out in EC accounting rules. The application of the EC accounting rules, with additional disclosures when necessary, is presumed to result in financial statements that achieve a fair presentation (EU Accounting Rule 1).

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 1).

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 1).

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 1).

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 1).

Offsetting

Assets and liabilities, and revenue and expenses, shall not be offset unless required or permitted by an EU Accounting rule (EU Accounting Rule 1).

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 1).

1.3. Basis of preparation

Functional and reporting currency

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

Transactions

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

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

Chart of Accounts

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

Use of estimates

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

1.4. Balance Sheet

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

1.4.1. Intangible assets

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



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

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

1.4.2. Property, plant and equipment

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

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

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

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

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

Leases

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

1.4.3. Financial assets

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

1.4.4. Receivables

Receivables are carried at original amount less write-down for impairment. A write-down for impairment of receivables is established when there is objective evidence that Eurojust will not be able



to collect all amounts due according to the original terms of receivables. The amount of the write-down is the difference between the asset's carrying amount and the recoverable amount. The amount of the write down is recognised in the statement of financial performance.

1.4.5. Cash and cash equivalents

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

1.4.6. Provisions

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

1.4.7. Financial liabilities

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

1.4.8. Payables

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

1.4.9. Accrued and deferred income and charges

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

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

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



1.5. Statement of financial performance

1.5.1. Revenue

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

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

Interest income consists of received bank interest.

1.5.2. Expenses

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

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

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

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

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

1.6. Contingent Assets and Liabilities

1.6.1. Contingent assets

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



1.6.2. Contingent liabilities

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

2. NOTES TO THE BALANCE SHEET

NON-CURRENT ASSETS

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

2.1. Intangible assets

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

In 2016 Eurojust capitalised additional development costs for the CMS system, spent on rebuilding the existing system to the requirements of the new Eurojust Decision. In 2016 the useful life of CMS has been extended by one year.

2016	Internally generated Computer Software	Other Computer Software	Total Computer Software	Intangible assets under construction	Total
Gross carrying amounts 01.01.2016	4,043,018	1,891,515	5,934,533	-	5,934,533
Additions	254,468	17,759	272,227	155,137	427,364
Disposals	-	-	-	-	-
Transfer between headings	-	-	-	-	-
Gross carrying amounts 31.12.2016	4,297,486	1,909,274	6,206,760	155,137	6,361,897
Accumulated amortization and impairment 01.01.2016	(2,177,895)	(1,648,409)	(3,826,304)	-	(3,826,304)
Amortization	(630,351)	(140,195)	(770,546)	-	(770,546)
Disposals	-	-	-	-	-
Accumulated amortization and impairment 31.12.2016	(2,808,246)	(1,788,604)	(4,596,850)		(4,596,850)
Net carrying amounts 31.12.2016	1,489,240	120,670	1,609,910	155,137	1,765,047



Not capitalised cost	Research cost	Not capitalised development cost *
Cost of the year	294,247	849,796
* Including yearly amortization on the capitalised Intangible assets Internally generated		

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

2.2. Property, plant and equipment

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

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

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

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

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

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

In 2016 some tangible fixed assets have been impaired due to the intention to dispose of them before the end of their useful life after the move to the New Premises in 2017.



2016	Buildings	Plant and Equipment	Computer hardware	Furniture and vehicles	Other Fixtures and Fittings	Tangible Assets under Construction	Total
Gross carrying amounts 01.01.2016	3,500,615	188,957	5,736,979	2,219,992	1,036,296	-	12,682,839
Additions	-	-	3,581,019	8,618	53,403	111,863	3,754,903
Disposals	-	-	(10,625)	(29,802)	(1,381)	-	(41,808)
Gross carrying amounts 31.12.2016	3,500,615	188,957	9,307,373	2,198,808	1,088,318	111,863	16,395,934
Accumulated amortization and impairment 01.01.2016	(3,500,615)	(175,444)	(4,342,390)	(1,889,529)	(863,432)	-	(10,771,410)
Depreciation	-	(5,467)	(915,834)	(105,482)	(71,656)	-	(1,098,439)
Disposals	-	-	10,625	29,455	1,245	-	41,325
Impairment	-	(5,607)	(2,533)	(139,649)	(15,862)	-	(163,651)
Accumulated amortization and impairment 31.12.2016	(3,500,615)	(186,518)	(5,250,132)	(2,105,205)	(949,705)	-	(11,992,175)
Net carrying amounts 31.12.2016	-	2,439	4,057,241	93,603	138,613	111,863	4,403,759

CURRENT ASSETS

2.3. Receivables

	2016	2015
Deferred charges	851,311	486,241
Sundry receivables	62,843	49,726
Current receivables	-	1,027
Accrued income	-	1,169
Current recoverable Member States	831,337	379,465
Total	1,745,491	917,628

The deferred charges (prepayments) consist of prepaid subscriptions, maintenance fees, European School fee 2017, and consumables for the New Premises.



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Sundry receivables consist mainly of various deductions to be recovered from staff, including those moving between EU entities.

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

Current recoverable Member States represent outstanding VAT refund for the last two quarters of 2016 and in 2015 - for the last quarter of 2015. Eurojust pays the invoices from Dutch suppliers with VAT and claims the VAT refund from the Host State on a quarterly basis.

In 2016 there are impaired receivables in the amount of EUR 482.

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

2.4. Cash and cash equivalents

	2016	2015
Bank accounts	8,097,730	3,926,089
Imprest accounts	25,202	26,522
Total	8,122,932	3,952,611

In 2016 the bank accounts are held with ING Belgium, BNP Paribas–Fortis Belgium and UniCredit Germany, and in 2015 with Commerzbank AG, ING Nederland and BNP Paribas–Fortis Belgium.

NON-CURRENT LIABILITIES

2.5. Provisions long-term

Due to the growth of the organisation from 2008 November the administration units partly moved to a new building. The building was developed by the Host State (Rijksgebouwendienst) and Eurojust shared 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 2017; therefore in 2015 this obligation is recognised as long term provision and in 2016 it is moved to short term provision (see note 2.6).

	2016	2015
Estimated removal costs of user installations	-	682,400

CURRENT LIABILITIES

2.6. Provisions

As explained under Note 2.5, the long term provision for redelivery costs, totalling EUR 682,400, is moved to short term provisions as the obligation is expected to be settled in 2017.



2.7. Payables

	2016	2015
Current payables	25,797	49,540
Sundry payables	7,390	117,328
Accrued charges	1,903,750	1,904,644
Incl. accrued charges for annual leave carried over from 2016 to 2017	382,276	376,070
Accounts payable to consolidated EU entities	257,218	597,649
	2,194,155	2,669,161

The current payables as at 31 December 2016 comprise outstanding unpaid invoices from suppliers and other public bodies.

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

Accrued charges are revenue expenditure incurred but not yet paid.

The calculated amount of the holiday compensation is recognised as accrued expense and amounts to EUR 382,276 (2015: EUR 376,070).

According to the EU Staff Regulation, Annex V: Leave, Article 4, if the person at the time of leaving the service has not used up their annual leave, they shall be paid compensation equal to one thirtieth of their monthly remuneration for each leave's day due to them.

2.7.1. Accounts payable to consolidated EU entities

	2016	2015
Repayable positive budgetary result	255,269	597,649
Social contributions	1,949	-
Total	257,218	597,649

Pre-financing is a payment intended to provide Eurojust with a cash advance which is used for the budget implementation. Pre-financing remains the property of the Commission therefore when the total incurred eligible expenditure do not cover the total received amount, Eurojust has an obligation to return the unused pre-financing advance to the Commission.



3. NOTES TO THE STATEMENT OF FINANCIAL PERFORMANCE

3.1. Revenue

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

3.1.1. Union contribution

	2016	2015
Union contribution	43,284,468	33,220,702
Total	43,284,468	33,220,702

3.1.2. Other operating revenue

	2016	2015
Miscellaneous recoveries	200,457	31,695
Bank interest and exchange rate gains	2,999	5,251
Total	203,456	36,946

Miscellaneous recoveries consist of amounts reimbursed by the Host State for rent on the current premises, Dutch Insurance Premium Tax refund for the period 2011-2015 and recoveries of expenses such as telecommunications, and travel.

3.2. Expenses

	2016	2015
Operational expenses	6,629,492	6,469,751
Staff expenses	17,932,281	16,866,381
Property, plant and equipment related expenses	8,316,281	7,854,363
Other administrative expenses	2,982,897	3,626,762
Financial expenses	4,635	7,357
Total	35,865,586	34,824,614

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

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

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

The PMO's mission is to manage the financial rights of permanent, temporary and contractual staff working at the Commission, to calculate and to pay their salaries and other financial entitlements. The PMO provides these services to other EU institutions and agencies as well. The PMO is also responsible



for managing the health insurance fund of the Institutions, together with processing and paying the claims of reimbursement from staff members. The PMO also manages the pension fund and pays the pensions of retired staff members. PMO is being audited by the European Court of Auditors.

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

Average number of employees

	2016	2015
Temporary agents	201	198
Contract agents	26	26
Total	227	224

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

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

- CMS (case management system) – to adapt the existing system to the requirements of the new Eurojust Decision. The software facilitates the secure storage of case related personal data, the sharing of information amongst National Members and the analysis of this data. Moreover, it promotes compliance with Eurojust Data Protection Rules.
- E-MS; e-Recruitment; e-HR; JITs Tool.

4. NOTES TO THE CASH FLOW STATEMENT

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

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

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



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

4.1. Operating activities

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

4.2. Investing activities

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

5. CONTINGENT ASSETS AND LIABILITIES, OTHER SIGNIFICANT DISCLOSURES

5.1. Contingent assets

Eurojust has identified contingent assets for 2016 in the amount of EUR 215,219 being the bank guarantee for a pre-financing to a furniture supplier to be paid in January 2017.

5.2. Contingent liabilities

In 2016 Eurojust has identified a contingent liability in the amount of EUR 35,000 stemming from a legal case. It has been estimated that the likelihood for Eurojust to lose the case is low. The amount of the legal fees that will materialise cannot be precisely estimated at that stage.

5.3. Other significant disclosures

5.3.1. Operating leases

Operating leases are classified where the lessor retains a significant portion of the risks and rewards of ownership. Lease payments under an operating lease are recognised as an expense in the statement of financial performance on a straight-line basis over the lease term. Assets subject to an operating lease are regarded as rentals.

Eurojust has a lease contract with the Housing Agency (Rijks Vastgoed Bedrijf, ex. Rijks Gebouwen Dienst) for its premises in the office buildings called “De Haagse Arc” and “De Haagse Veste”.

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

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



Description	Charges paid in 2016	Charges to be paid next year	Charges to be paid later than one year	Total charges to be paid
Rent Arc	1,582,342	903,827		903,827
Rent HV	892,603	440,000		440,000
Rent Parking	60,859	30,000		30,000
Total Rent	2,535,804	1,373,827		1,373,827

5.3.2. Outstanding commitments not yet expensed (carryovers)

	2016	2015
Automatic carryovers C1	7,920,571	3,681,603
Non-automatic carryovers C1	559,043	-
Automatic carryovers C4, C5	306	1,758
Automatic carryovers R0	-	10,000
Accrued expenses	(1,903,750)	(1,907,003)
Deferred expenses	(851,311)	(486,241)
Invoices posted in expenses but not yet paid	(24,027)	(8,295)
Outstanding commitments not yet expensed	5,700,832	1,291,822

The total amount disclosed above is the accounting RAL which is the budgetary RAL (Reste à Liquider) reduced by the amounts that have already been expensed in the 2016 statement of financial performance and that are part of the liabilities at year-end. The budgetary RAL is an amount representing the open commitments (carryovers) for which payments and/or de-commitments have not yet been made.

5.3.3. Significant legal commitments

	2016	2015
Multi-annual contractual commitments	15,689,791	10,281,742

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

Eurojust has signed a cooperation agreement with the Host State for the lump sum of EUR 8 million which has to be paid by the date of delivery of the New Premises, with an addendum for additional EUR 2.8 million.



6. PROTECTION OF THE BUDGET OF EUROJUST

6.1. Recoveries

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

6.2. Preventive mechanisms

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

7. FINANCIAL INSTRUMENTS

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

The carrying amounts of financial instruments are as follows:

	2016	2015
Financial assets		
Deposits, non-current	3,000	3,000
Deferred charges	851,311	486,241
Sundry receivables	62,843	49,726
Current receivables	-	1,027
Accrued income	-	1,169
Current recoverable Member States	831,337	379,465
Cash and cash equivalents	8,122,932	3,952,611
Total financial assets	9,871,423	4,873,239
Financial liabilities		
Provisions, non-current	-	682,400
Provisions, current	682,400	-
Current payables	25,797	49,540
Sundry payables	7,389	117,328
Accounts payable to consolidated EU entities	257,218	597,649
Total financial liabilities	972,804	1,446,917
Total net financial instruments	8,898,619	3,426,322



Credit risk

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

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

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

- All commercial banks are selected by call for tenders. The minimum short term credit rating required for admission to the tendering procedures is Moody's P-1 or equivalent (S&P A-1 or Fitch F1). A lower level may be accepted in specific and duly justified circumstances.
- The credit ratings of the commercial banks where Eurojust has accounts are reviewed at least on a monthly basis or higher frequency if and when needed.

31 December 2016	Receivables with Member States	All receivables with third parties including accruals & deferrals (excluding receivables with MS and receivables with consol. entities)	Receivables with consolidated entities	Bank accounts
Counterparties <u>with</u> external credit rating	831,337	-	-	8,122,750
Prime and high grade	831,337	-	-	4,105,839
Upper medium grade	-	-	-	4,016,911
Counterparties <u>without</u> external credit rating	-	917,154	-	182
Debtors who never defaulted	-	917,154	-	182

All the above financial assets are neither past due nor impaired.

Liquidity risk

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

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



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

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

31 December 2016	< 1 year	Total
Payables with third parties	33,187	33,187
Payables with consolidated entities	257,218	257,218
Total liabilities	290,404	290,404

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

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

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

Market risk

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

Interest rate risk

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

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

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

Foreign currency risk

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

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

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



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Overview of the foreign currencies to which Eurojust is exposed

	EUR	Total EUR
31 December 2016		
Monetary assets	9,871,423	9,871,423
Receivables with Member States	831,337	831,337
All receivables with third parties including accruals & deferrals (excl. receivables with MS and receivables with consol. entities)	917,154	917,154
Cash and cash equiv. (incl. ST deposits <3months)	8,122,932	8,122,932
Monetary liabilities	972,804	972,804
Provisions	682,400	682,400
Payables with third parties	33,187	33,187
Payables with consolidated entities	257,218	257,218
Net Position	8,898,619	8,898,619

Fair value

The estimated fair values of all financial instruments of Eurojust are equal or approximate to their book values as at 31 Dec 2016 and 31 Dec 2015. All financial assets and liabilities are receivable or repayable on demand or within one year.

8. CHANGES IN ACCOUNTING POLICIES

There have been no changes in accounting policies for the financial year 2016.

9. RELATED PARTY DISCLOSURE

Highest grade description	Grade
Administrative Director	AD14

The remuneration equivalent to the grades of the key management personnel in the table can be found in Official Journal C 466 of 14 December 2016.

Mr Klaus U. Rackwitz was appointed by the College as the Administrative Director of Eurojust from 1 October 2011 until 14 September 2016. As of 15 September 2016 the College has appointed Mr Nick Panagiotopoulos (former Head of Human Resources Unit) as the interim Administrative Director.

10. EVENTS AFTER THE BALANCE SHEET DATE

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



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REPORTS ON IMPLEMENTATION OF THE BUDGET OF EUROJUST



BUDGET IMPLEMENTATION OF EUROJUST AT A GLANCE

EU Contribution (1)	Commitment Appropriations (2)	Payment Appropriations (3)
<ul style="list-style-type: none">• 100% of revenue established collected, (2015: 100%) out of which:• 100% Initial Budget (2015: 97.6%)• 0% Amending Budget (2015: 2.4%)	<ul style="list-style-type: none">• 99.9% executed (2015: 99.9%)• 99.9% on <i>administrative costs</i> (2015: 99.9%)• 99.7% on <i>operational budget</i> (2015: 99.7%)• 0.1% cancelled (2015: 0.1%)	<ul style="list-style-type: none">• 81.5% executed (2015: 88.8%)• 81.9% on <i>administrative costs</i> (2015: 92.4%)• 80.2% on <i>operational budget</i> (2015: 78.7%)• 19.5% carry-overs (2015: 9.7%)• 0.5% cancelled (2015: 1.5%)

(1) Funds cashed in 2016, excluding assigned revenues

(2) Funds committed in 2016 (fund source C1), as a percentage of total commitment appropriations available in 2016, excluding appropriations arising from assigned revenues

(3) Funds paid in 2016 (fund sources C1 and C8), as a percentage of total payment appropriations available in 2016, excluding appropriations arising from assigned revenues



BUDGETARY STRUCTURE AND PRINCIPLES

Legal Basis

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

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

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

The budget structure for Eurojust consists of administrative and operational appropriations and until 2015 (incl.) had only non-differentiated appropriations, meaning that the commitment and the payment appropriations are of the same amount. Non-differentiated appropriations are used to finance operations of an annual nature (which comply with the principle of annuality). As of 2016 Eurojust uses differentiated appropriations for budget item B03720, Grants related to Joint Investigation Teams, as the actions of those cross the financial years.

The appropriations are split into commitment and payment appropriations:

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

Origin of Appropriations

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

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



- (i) non-differentiated payment appropriations which may be carried over automatically for one financial year only (fund source C8);
- (ii) differentiated and non-differentiated commitment appropriations carried over by decision of Eurojust in the case where most of the preparatory stages have been completed (fund source C3);
- (iii) differentiated payment appropriations in case where the payment appropriations provided for the relevant budget lines for the following financial year are not sufficient (fund source C2).

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

- (i) internal assigned revenue such as refunds where the amounts are assigned revenue on the budget line which incurred the initial expenditure and may be carried over for one year only (fund source C4, C5 for carry-overs of C4 commitment appropriations);
- (ii) external assigned revenue such as financial contributions from Member States (fund source R0).

Composition of Total Available Budget

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

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

Calculation of the Budget Result and Budgetary Outturn Account

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

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

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

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



Payment appropriations carried over include: automatic carryovers and carryovers by decision.

The cancellation of unused payment appropriations carried over from the previous year shows the cancellations on appropriations carried over automatically and by decision.

Budgetary principles

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

Management Systems

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

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

Nomenclature of appropriations

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

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

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

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

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

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

IC1: Universal revenue voted in the budget

IC4: Internal assigned revenue

R0: External assigned revenue



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BUDGETARY OUTTURN ACCOUNT

1.1.2016 - 31.12.2016

	2016	2015
REVENUE		
Union contribution, cashed	43,539,737	33,818,351
Other revenue, cashed	204,863	54,588
TOTAL REVENUE (a)	43,744,600	33,872,939
EXPENDITURE		
Budget Title 1: Staff		
Payments current year	18,843,546	18,442,493
Appropriations carried over to next year	138,756	283,464
Budget Title 2: Administrative		
Payments current year	9,680,577	5,956,950
Appropriations carried over to next year	6,638,894	1,613,034
Budget Title 3: Operational		
Payments current year	6,506,797	5,709,769
Appropriations carried over to next year	1,902,283	1,803,629
TOTAL EXPENDITURE (b)	43,710,853	33,809,338
RESULT FOR THE FINANCIAL YEAR BEFORE SPECIAL ITEMS (a-b)	33,747	63,601
Cancellation of unused payment appropriations carried over from the previous year	205,113	525,194
Adjustment for carry-over from the previous year – assigned revenue	16,766	9,701
Exchange rate differences	(357)	(846)
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR	255,269	597,649



RECONCILIATION OF THE BUDGET RESULT WITH THE ECONOMIC RESULT

	EUR	
	2016	2015
Statement of Financial Performance (economic result)	7,622,338	(1,566,966)
Adjustments for accrual items (items included in the Statement of Financial Performance but not in the Budgetary Outturn)		
Adjustments for accrual cut-off (reversal previous year)	(1,905,834)	(1,390,990)
Adjustments for accrual cut-off (cut-off current year)	1,903,750	1,905,834
Unpaid invoices at year end but booked in charges	26,984	24,027
Depreciation of intangible and tangible assets	1,869,468	2,104,368
Value reductions	164,133	-
Recovery Orders issued in the year on revenue accounts and not yet cashed	-	(967)
Pre-financing received in previous year and cleared in the year	(8,415)	-
Payments made from carryovers of payment appropriations	3,478,248	3,731,233
Adjustments for deferred charges (cut-off)	(851,311)	(486,241)
Adjustments for deferred charges previous year (reversal)	486,241	358,114
Adjustments for budgetary items (items included in the Budgetary Outturn but not in the Statement of Financial Performance)		
Asset acquisitions (less unpaid amounts)	(4,282,604)	(1,525,539)
New pre-financing received in the year and remaining open as at 31.12	255,269	597,649
Budgetary recovery orders issued before the year and cashed in the year	967	432
Budgetary recovery orders issued in the year on balance sheet accounts and cashed	-	10,000
Payment appropriations carried over to next year	(8,679,933)	(3,693,361)
Cancellation of unused carried over payment appropriations from previous year	205,113	525,194
Adjustment for carryover from the previous year of appropriations available at 31.12 arising from assigned revenue	16,766	9,701
Payments on open invoices from previous year booked in charges	(24,027)	(8,295)
Other	21,884	(3,457)
	Total	597,649
Budgetary result (+ for surplus)	255,269	597,649

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



STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

Fund source C1 = Initial budget + Amending budget + Transfers

Budget Line	Description	Initial Budget	Transfers	Final Budget	Actual Committed
A-1100	Basic salaries TA	10,901,512	160,153	11,061,665	11,061,663
A-1101	Allowances TA	4,381,409	234,803	4,616,212	4,616,212
A-1102	Insurances TA	650,162	(54,504)	595,658	595,657
A-1110	Contract agents	1,536,365	(177,279)	1,359,086	1,359,085
A-1120	Training and development for staff	200,334	(15,000)	185,334	184,834
A-1171	European school subsidy	496,613	(112,906)	383,707	383,707
A-1174	Supplementary clerical and interim services	250,000	116,907	366,907	366,907
A-1180	Expenditure related to Recruitment	60,000	(31,910)	28,090	28,090
A-1181	Expenses upon Entry Exit	30,000	(4,319)	25,681	25,680
A-1300	Mission expenses Eurojust Staff	47,500	(10,389)	37,111	35,227
A-1400	Running costs of kitchenettes and canteens	60,000	5,000	65,000	65,000
A-1410	Medical services	40,000	(4,631)	35,369	35,369
A-1500	Consultancy	27,000	32,340	59,340	59,340
A-1501	Administrative translations Press	2,000	(2,000)	-	-
A-1502	Administrative translations CAU	5,500	(4,164)	1,336	1,336
A-1503	Administrative translations Legal	3,500	(1,500)	2,000	1,997
A-1504	Administrative assistant HR	150,000	(20,000)	130,000	130,000
A-1620	Other welfare expenditure	8,000	748	8,748	8,748
A-1630	Staff Committee	10,000	8,995	18,995	18,992
A-1700	Represent Expenses Administration	2,000	1,000	3,000	2,000
A-1703	Internal Meetings Administration	3,000	(2,450)	550	550
Title 1	Expenditure relating to persons working with Eurojust	18,864,895	118,894	18,983,789	18,980,395
A-2000	Rent and ground rent	3,018,000	(358,000)	2,660,000	2,659,631
A-2010	Insurances	76,000	(3,206)	72,794	72,794
A-2020	Water gas electricity and heating utilities	217,000	-	217,000	217,000
A-2030	Cleaning maintenance and waste	266,000	50,000	316,000	315,338
A-2050	Security surveillance fire health safety at work	2,358,000	(288,500)	2,069,500	2,062,698
A-2070	ICT Security projects	15,000	60,000	75,000	74,250
A-2090	Other expenditure on buildings	541,000	(408,008)	132,992	128,055



Budget Line	Description	Initial Budget	Transfers	Final Budget	Actual Committed
A-2091	Audio Video equipment	12,000	4,000	16,000	16,000
A-2101	Software	186,817	(170,804)	16,013	16,013
A-2103	ICT Consultancy	68,750	(4,826)	63,924	63,924
A-2210	Furniture and related costs	15,000	-	15,000	15,000
A-2230	Cars maintenance repair insurance registration	26,000	122,500	148,500	148,498
A-2250	Purchase of books for the administration	5,000	(313)	4,687	4,687
A-2252	Subscriptions non operational	7,500	(809)	6,691	6,622
A-2300	Stationery office supplies conference promo material	71,700	-	71,700	71,700
A-2320	Bank charges	6,000	(3,800)	2,200	2,200
A-2330	Legal expenses	5,000	(5,000)	-	-
A-2400	Postal charges	23,000	-	23,000	23,000
A-2410	Telecommunications and internet charges	123,584	(37,372)	86,212	86,212
A-2420	ICT Projects	136,800	82,436	219,236	219,236
A-2421	ICT Hardware	678,468	13,453	691,921	691,921
A-2422	ICT Maintenance	418,867	327,099	745,966	745,966
A-2500	New premises Consultancy project cost	700,000	194,547	894,547	894,546
A-2501	New premises ring fenced budget	6,980,000	-	6,980,000	6,980,000
A-2502	New premises ICT consultancy costs	523,200	87,454	610,654	610,654
Title 2	Investments in immovable property, rental of buildings and associated cost	16,478,686	(339,150)	16,139,536	16,125,944
B-3000	Coordination meetings and tactical meetings	733,000	77,000	810,000	809,837
B-3001	Interpretation Services	850,000	80,000	930,000	930,000
B-3002	Other College meetings and Ad-Hoc meetings	109,500	(35,444)	74,056	74,056
B-3005	Training for National Members	65,000	(10,874)	54,126	54,119
B-3007	Transcription costs for plenary meetings	20,000	(7,715)	12,285	12,123
B-3010	Seminars and strategic meetings	139,000	(31,943)	107,057	107,057
B-3020	Protocol Office and representation expenses College	28,500	(3,531)	24,969	24,969
B-3100	Operational Missions Domestic Work Of NM	300,000	(27,977)	272,023	252,983
B-3120	Common Missions EU and Third countries	220,500	(68,184)	152,316	146,280
B-3130	Other Missions	76,500	(22,908)	53,592	51,307
B-3140	Mission Insurance expenses	25,000	(6,638)	18,362	18,362
B-3150	Seconded National Experts	1,100,000	39,502	1,139,502	1,139,300



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Budget Line	Description	Initial Budget	Transfers	Final Budget	Actual Committed
B-3200	Public Relation Publications information material	70,000	(20,500)	49,500	48,966
B-3203	Annual report	120,000	(9,521)	110,479	110,479
B-3205	Cooperation with other EU agencies	35,000	(31,173)	3,827	3,827
B-3300	Purchase of Books for the College	12,000	16,531	28,531	28,517
B-3301	Hardcopy and electronic Subscriptions for the College	80,500	28,407	108,907	108,907
B-3310	ICT Projects	899,492	229,055	1,128,547	1,128,547
B-3320	Telecommunications and internet charges for Nation	288,362	(84,860)	203,502	203,502
B-3323	Hardware for National desks	678,468	15,043	693,511	693,457
B-3324	Software for National desks	186,817	(170,666)	16,151	16,151
B-3325	Maintenance Services for National desks	418,867	327,099	745,966	745,966
B-3326	ICT consultancy	68,750	(4,827)	63,924	63,924
B-3400	Translation of documents	105,500	(21,500)	84,000	84,000
B-3500	EJN Projects	183,000	24,925	207,925	207,925
B-3510	EJN Meetings	177,000	(32,013)	144,987	144,987
B-3520	EJN awareness and other expenses	40,000	(13,465)	26,535	26,535
B-3600	JSB Meetings and other related costs	30,400	(3,968)	26,432	26,253
B-3700	JIT meetings and other expenses	55,000	(5,000)	50,000	50,000
B-3720	Grants related to JITs	1,000,000	-	1,000,000	1,000,000
B-3800	Genocide meetings and other expenses	80,000	(4,600)	75,400	74,793
Title 3	Operational Expenditure	8,196,156	220,256	8,416,412	8,387,128
TOTAL		43,539,737	-	43,539,737	43,493,467



BUDGET IMPLEMENTATION

Fund Source C1

Initial budget + Amending budget + Transfers

Chapter	Description	Final Budget (1)	Committed (2)	Rate Committed = (2)/(1)	CA Not Used = (1)-(2)	Paid (3)	Rate Paid (3)/(1)	PA Carried Over to 2016 (4)=(2)-(3)	Rate Carried Over = (4)/(2)
11	Staff in active employment	18,622,340	18,621,836	100.0%	504	18,543,616	99.6%	78,219	0.4%
13	Missions and duty travel	37,111	35,227	94.9%	1,884	35,214	94.9%	13	0.0%
14	Sociomedical infrastructure	100,369	100,369	100.0%	-	92,406	92.1%	7,963	7.9%
15	External services	192,676	192,673	100.0%	3	155,892	80.9%	36,781	19.1%
16	Social services	27,743	27,741	100.0%	2	15,624	56.3%	12,117	43.7%
17	Representation expenses and internal meetings	3,550	2,550	71.8%	1,000	793	22.4%	1,757	68.9%
	Total Title 1	18,983,789	18,980,395	100.0%	3,394	18,843,546	99.3%	136,849	0.7%
20	Rental of buildings and associated costs	5,559,286	5,545,767	99.8%	13,519	4,560,070	82.0%	985,697	17.8%
21	Data processing	79,936	79,936	100.0%	-	23,483	29.4%	56,453	70.6%
22	Movable property and associated costs	174,878	174,807	100.0%	72	49,748	28.4%	125,058	71.5%
23	Current administrative expenditure	73,900	73,900	100.0%	-	54,622	73.9%	19,278	26.1%
24	Postal charges, telecom and computer infrastructure	1,766,335	1,766,335	100.0%	-	1,373,773	77.8%	392,562	22.2%
25	New Eurojust Premises Project	8,485,201	8,485,200	100.0%	1	3,617,717	42.6%	4,867,483	57.4%
	Total Title 2	16,139,536	16,125,944	99.9%	13,592	9,679,414	60.0%	6,446,531	40.0%
30	Meetings, seminars, trainings and representation	2,012,493	2,012,161	100.0%	332	1,794,111	89.1%	218,050	10.8%



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Chapter	Description	Final Budget (1)	Committed (2)	Rate Committed = (2)/(1)	CA Not Used = (1)-(2)	Paid (3)	Rate Paid (3)/(1)	PA Carried Over to 2016 (4)=(2)-(3)	Rate Carried Over = (4)/(2)
	expenses								
31	Operational and experts missions	1,635,796	1,608,233	98.3%	27,563	1,594,581	97.5%	13,652	0.8%
32	Public relations and publications	163,806	163,272	99.7%	534	144,331	88.1%	18,941	11.6%
33	Data and documentation expenditure	2,989,039	2,988,969	100.0%	70	2,062,176	69.0%	926,793	31.0%
34	Translation case work	84,000	84,000	100.0%	-	68,263	81.3%	15,737	18.7%
35	EJN projects, meetings and representation expenses	379,446	379,446	100.0%	-	244,227	64.4%	135,220	35.6%
36	JSB meetings and representation expenses	26,432	26,253	99.3%	179	23,405	88.5%	2,848	10.8%
37	Joint Investigation Teams (JIT) meetings and other expenses	1,050,000	1,050,000	100.0%	-	487,636	46.4%	562,364	53.6%
38	Meetings on genocide and other expenses	75,400	74,793	99.2%	607	72,163	95.7%	2,630	3.5%
	Total Title 3	8,416,412	8,387,128	99.7%	29,284	6,490,893	77.1%	1,896,234	22.6%
	Total	43,539,737	43,493,467	99.9%	46,270	35,013,853	80.4%	8,479,614	19.5%

Remarks:

Final Budget = Commitment Appropriations = Payment Appropriations

CA = Commitment Appropriations

PA = Payment Appropriations



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Fund Source C4

Appropriations arising from internal assigned revenue cashed in 2016

Chapter	Description	Revenue Cashed (1)	Committed (2)	Rate Committed = (2)/(1)	Paid (3)	Rate Paid (3)/(1)	CA Carried Over to 2017 (1)-(2)	PA Carried Over to 2017 (2)-(3)
11	Staff in active employment	1,181	-	0.0%	-	0.0%	1,181	-
13	Missions and duty travel	601	-	0.0%	-	0.0%	601	-
	Total Title 1	1,781	-	0.0%	-	0.0%	1,781	-
20	Rental of buildings and associated costs	191,898	-	0.0%	-	0.0%	191,898	-
24	Postal charges, telecom and computer infrastructure	1,127	661	58.7%	661	58.7%	466	-
	Total Title 2	193,025	661	0.3%	661	0.3%	192,363	-
31	Operational and experts missions	5,760	-	0.0%	-	0.0%	5,760	-
33	Data and documentation expenditure	31	-	0.0%	-	0.0%	31	-
35	EJN projects, meetings and representation expenses	77	-	0.0%	-	0.0%	77	-
37	JSB meetings and representation expenses	180	180	100.0%	-	0.0%	-	180
	Total Title 3	6,048	180	3.0%	-	0.0%	5,868	180
	Total	200,854	841	0.4%	661	0.3%	200,013	180

Remarks:

Revenue Cashed = Commitment Appropriations = Payment Appropriations

CA = Commitment Appropriations

PA = Payment Appropriations



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Fund Source C5

Appropriations arising from internal assigned revenue cashed in 2015 carried over to 2016

Chapter	Description	Carried Over (1)	Committed (2)	Rate Committed =(2)/(1)	Paid (3)	Rate Paid (3)/(1)	CA Not Used (1)-(2)	PA Carried Over to 2017 (2)-(3)
11	Staff in active employment	126	126	100.0%	-	0.0%	-	126
15	External services	185	-	0.0%	-	0.0%	185	-
16	Social services	50	-	0.0%	-	0.0%	50	-
	Total Title 1	361	126	34.8%	-	0.0%	235	126
24	Postal charges, telecom and computer infrastructure	502	502	100.0%	502	100.0%	-	-
	Total Title 2	502	502	100.0%	502	100.0%	-	-
31	Operational and experts missions	5,498	5,498	100.0%	5,498	100.0%	-	-
36	JSB meetings and representation expenses	406	406	100.0%	406	100.0%	-	-
	Total Title 3	5,904	5,904	100.0%	5,904	100.0%	-	-
	Total	6,766	6,531	96.5%	6,406	94.7%	235	126

Remarks:

Carried Over = Commitment Appropriations = Payment Appropriations

CA = Commitment Appropriations

PA = Payment Appropriations



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Fund Source C8

Payment appropriations carried over from 2015 to 2016 (C1 in 2015 to C8 in 2016)

Chapter	Description	Carried Over (1)	Paid (2)	Rate Paid (2)/(1)	PA Not Used (3)=(1)-(2)	Rate PA Not Used =(3)/(1)
11	Staff in active employment	211,162	196,071	92.9%	15,091	7.1%
13	Missions and duty travel	1,193	698	58.5%	495	41.5%
14	Sociomedical infrastructure	5,116	4,911	96.0%	205	4.0%
15	External services	24,547	16,836	68.6%	7,711	31.4%
16	Social services	41,007	40,699	99.2%	308	0.8%
17	Representation expenses and internal meetings	78	78	100.0%	-	0.0%
Total Title 1		283,103	259,292	91.6%	23,811	8.4%
20	Rental of buildings and associated costs	544,699	522,637	95.9%	22,062	4.1%
21	Data processing	69,185	59,199	85.6%	9,986	14.4%
22	Movable property and associated costs	4,768	4,766	100.0%	2	0.0%
23	Current administrative expenditure	8,852	7,981	90.2%	871	9.8%
24	Postal charges, telecom and computer infrastructure	649,130	613,660	94.5%	35,470	5.5%
25	New Eurojust Premises Project	335,898	320,960	95.6%	14,939	4.4%
Total Title 2		1,612,533	1,529,203	94.8%	83,329	5.2%
30	Meetings, seminars, trainings and representation expenses	244,944	236,705	96.6%	8,239	3.4%
31	Operational and experts missions	60,819	28,097	46.2%	32,722	53.8%
32	Public relations and publications	11,037	10,337	93.7%	700	6.3%
33	Data and documentation expenditure	972,811	921,298	94.7%	51,513	5.3%
34	Translations case work	12,278	11,962	97.4%	316	2.6%
35	EJN projects, meetings and representation expenses	225,373	224,175	99.5%	1,198	0.5%
37	Joint Investigation Teams (JIT) meetings and other expenses	255,059	251,773	98.7%	3,285	1.3%
38	Meetings on genocide and other expenses	5,404	5,404	100.0%	-	0.0%
Total Title 3		1,787,725	1,689,752	94.5%	97,973	5.5%
Total		3,683,361	3,478,248	94.4%	205,113	5.6%



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Fund Source R0 Appropriations arising from external assigned revenue cashed in 2016

Chapter	Description	Revenue Cashed (1)	Committed (2)	Rate Committed = (2)/(1)	Paid (3)	Rate Paid (3)/(1)	CA Carried Over to 2017 (1)-(2)	PA Carried Over to 2017 (2)-(3)
30	Meetings, seminars, trainings and representation expenses	10,000	10,000	100.0%	10,000	100.0%	-	-
	Total Title 3	10,000	10,000	100.0%	10,000	100.0%	-	-
	Total	10,000	10,000	100.0%	10,000	100.0%	-	-

Appropriations Carried Over from 2016 to 2017

Description	Fund Source Sender	Fund Source Receiver	Carry Over of Commitment Appropriations	Carry Over of Payment Appropriations	Total
Payment Appropriations Current Budget Automatic Carry Over	C1	C8		7,920,571	7,920,571
Payment Appropriations Current Budget Non Automatic Carry Over	C1	C2		559,043	559,043
Payment Appropriations arising from internal assigned revenue	C4	C8		180	180
Commitment Appropriations arising from internal assigned revenue	C4	C5	200,013		200,013
Payment Appropriations arising from internal assigned revenue carried over	C5	C8		126	126
Total			200,013	8,479,920	8,679,933

Remarks:

Revenue Cashed = Commitment Appropriations = Payment Appropriations

CA = Commitment Appropriations

PA = Payment Appropriations



EXPLANATORY NOTES

Budgetary Result

The budgetary result for 2016 amounts to EUR 255,269 and is comprised of:

- EUR 46,270 – not used appropriations current year (budget 2016 not committed nor carried over),
- EUR 205,113 – not used payment appropriations carried over from 2015,
- EUR 2,620 – bank interest,
- EUR 1,388 – other recoveries for trainings, missions, phone calls,
- EUR 235 – not used appropriations from internal assigned revenues carried over,
- EUR (357) – exchange rate differences.

Revenue

In 2016 Eurojust received a budget of EUR 43,539,737 from the general budget of the European Union, all of which was cashed, composed of non-differentiated appropriations and differentiated appropriations for budget item B03720 only (Grants related to JITs) and consisting of:

- EUR 43,539,737 initial budget, out of which EUR 591,000 is surplus for year 2014 returned back to the Commission in 2015.

Other revenue received:

- EUR 200,855 – internal and external assigned revenues,
- EUR 1,388 - other recoveries for trainings, missions, phone calls,
- EUR 2,620 - bank interest gained on the Union contribution on the Eurojust bank accounts balance.

Budget Implementation

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

The implementation of commitment appropriations represents 99.9% (2015: 99.9%) of total commitment appropriations available in 2016, excluding assigned revenues (excl. fund sources C4, C5 and R0). The implementation is well above the target of 95%. There is little difference between the commitment implementation for the administrative budget (99.9%) and the operational budget (99.7%).

The implementation of payment appropriations represents 81.5% (2015: 88.8%) of total payment appropriations available in 2016, excluding assigned revenues (excl. fund sources C4, C5 and R0). There is little difference between the payment implementation for the administrative budget (81.9%) and the operational budget (80.2%).



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

The implementation of the final budget appropriations, fund source C1, excluding assigned revenues and amounts carried over from 2015 to 2016, is at a level of 99.9% (2015: 99.9%) for commitments and 80.4% (2015: 89%) for payments.

The cancellation of commitment and payment appropriations totalled EUR 46,270, which represents only 0.11% of the budget. Unused appropriations were mostly a result of de-commitments in missions due to revised estimation of mission reimbursements, and some unused amounts in buildings' maintenance and security.

Budget Implementation of assigned revenue and expenditure

- **Appropriations arising from internal assigned revenue cashed in 2016 (fund source C4)**

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

- ✓ Revenue arising from the repayment of overpaid training advances, administrative mission advances and payment corrections - EUR 1,781, Title 1 (Staff)
- ✓ Revenue arising from the reimbursement by the Host State of rental cost, Dutch Insurance Premium Tax refund, postal charges and repayment of telephone costs by staff members - EUR 193,025, Title 2 (Administrative)
- ✓ Revenue arising from the repayment of overpaid mission costs, payment corrections - EUR 6,048, Title 3 (Operational).

Commitment appropriations – 0.4% committed, remaining 99.6% carried over to 2017; Payment appropriations – 0.3% paid, remaining 99.7% carried over to 2017.

- **Appropriations arising from internal assigned revenue cashed in 2015 and carried over to 2016 (fund source C5)**

The commitment appropriations are carried over to fund source C5. Total commitment appropriations of internal assigned revenue carried over from 2015 to 2016 equal to EUR 6,766, 96.5% of which were executed. The appropriations were utilised for the expenses, for which the revenue was initially assigned, i.e. training for staff members, administrative and operational missions, and telecommunications.

The payment appropriations are carried over to fund source C8.

- **Appropriations arising from external assigned revenue cashed in 2016 (fund source R0)**

The Host State contributed to the conference on Illegal Trading on Online Marketplaces (ITOM) in the amount of EUR 10,000, 100% of which was committed in 2015 and paid in 2016.



Budget Implementation of payment appropriations carried over from 2015 to 2016 (fund source C8)

Payment appropriations carried over from 2015 to 2016 to cover existing commitments amount to EUR 3,683,361 which represents 12.5% of the budget for 2015. Those commitments relate to initial budget appropriations supplemented by transfers (fund source C1 carried over to fund source C8).

94.4% of the payment appropriations carried over was paid by the end of 2016 (2015: 87.6%). The remaining 5.6% are cancelled and form part of the surplus to be returned to the Commission.

The cancellation of amounts carried forward has decreased significantly from EUR 525,193 (2015) to EUR 205,113 (2016). They are due to a lower than expected budget implementation of the building service costs (which are only calculated retroactively by the Host State the following year), operational missions, ICT consultancy costs, telecommunications, trainings, and administrative charges from PMO (the final reconciliation is only received in the middle of the following year).

Payment appropriations carried over from 2016 to 2017

Automatic carryovers (C1 to C8)

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

The automatic carry-overs, excluding assigned revenues, (EUR 7,920,571) increased significantly as compared to 2015 (EUR 3,681,603) which is due to:

- Services and goods delivered in 2016, mainly in December, but to be invoiced and/or paid in the following year only such as building maintenance (only calculated retroactively by the Host State the following year), cleaning and security services, stationary supplies and conference materials, telecommunications, interims, coordination meetings and interpretation services, translation services, and expenditure related to the meetings of the European Judicial Network. Another difficulty is to estimate how many external participants will claim reimbursements retroactively after attending operational meetings at Eurojust for meetings which took place end of 2016.
- Services and goods ordered in 2016 but to be delivered, invoiced and paid in the following year only, such as purchase of service cars, books and subscriptions, external audits, etc. and activities postponed to 2017 outside of the control of Eurojust mainly related to the New Premises being built by the Host State.

Automatic carryovers per budget title:

- EUR 136,849 in Title 1, Staff expenditure, representing 0.7% of the Title 1 budget,
- EUR 6,446,531 in Title 2, Administrative expenditure, representing 40.0% of the Title 2 budget,
- EUR 1,337,192 in Title 3, Operational expenditure, representing 15.9% of the Title 3 budget.



Non-automatic carryovers (C1 to C2)

In accordance with Article 14(1) and (4) of the Eurojust Financial Regulation, the differentiated payment appropriations may be carried over to the following financial year only by a College decision in the case where the payment appropriations provided for the relevant budget lines for the following financial year are not sufficient to cover requirements.

As of 2016 Eurojust uses for a first time differentiated appropriations for the grants related to Joint Investigation Teams, Title 3, budget item B03720. Following that significant change in the budget management, an amount of EUR 559,043 has been carried over to 2017 based on a College decision.

Still there is uncertainty on how much will be reimbursed to JIT grant beneficiaries, as budget implementation for this budget line will only be known after all claims have been received (in year N+1), scrutinised and paid.

Budget Transfers

There were five budget transfer occasions during the year, which is the same as in 2015. Funds were needed to be allocated to cover additional costs in staff salaries, coordination meetings and interpretation services, interims, ICT projects and maintenance, consultancy related to the New Premises, renewal of the service car fleet, Seconded National experts.



EUROJUST

The European Union's Judicial Cooperation Unit

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ANNEX

BUDGETARY TABLES 01.01.2016 - 31.12.2016



EUROJUST

The European Union's Judicial Cooperation Unit

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

Eurojust Budgetary Execution

Year: 2016
Fund Source: C1

Budget Line	Description	Commitment Appropriation (1)	Commitment execution (2)	% (3=2/1)	Not Used Appropriation (4=1-2)	Payment Appropriation (5)	Payment execution (6)	% (7=6/5)	RAL (8=2-6)
A01100	Basic salaries TA	11,061,664.50	11,061,663.08	100.0%	1.42	11,061,664.50	11,061,663.08	100.0%	0.00
A01101	Allowances TA	4,616,211.50	4,616,211.50	100.0%	0.00	4,616,211.50	4,616,211.50	100.0%	0.00
A01102	Insurances TA	595,658.00	595,656.66	100.0%	1.34	595,658.00	595,656.66	100.0%	0.00
	Sum:	16,273,534.00	16,273,531.24	100.0%	2.76	16,273,534.00	16,273,531.24	100.0%	0.00
A01110	Contract agents	1,359,086.00	1,359,085.43	100.0%	0.57	1,359,086.00	1,359,085.43	100.0%	0.00
	Sum:	1,359,086.00	1,359,085.43	100.0%	0.57	1,359,086.00	1,359,085.43	100.0%	0.00
A01120	Training and development for staff	185,334.00	184,833.70	99.7%	500.30	185,334.00	139,313.16	75.2%	45,520.54
	Sum:	185,334.00	184,833.70	99.7%	500.30	185,334.00	139,313.16	75.2%	45,520.54
A01171	European school subsidy	383,707.46	383,707.46	100.0%	0.00	383,707.46	383,707.46	100.0%	0.00
A01174	Supplementary clerical and interim services	366,907.03	366,907.03	100.0%	0.00	366,907.03	337,487.51	92.0%	29,419.52
	Sum:	750,614.49	750,614.49	100.0%	0.00	750,614.49	721,194.97	96.1%	29,419.52
A01180	Expenditure related to Recruitment	28,090.48	28,090.48	100.0%	0.00	28,090.48	24,811.06	88.3%	3,279.42
A01181	Expenses upon Entry Exit	25,680.54	25,680.49	100.0%	0.05	25,680.54	25,680.49	100.0%	0.00
	Sum:	53,771.02	53,770.97	100.0%	0.05	53,771.02	50,491.55	93.9%	3,279.42
A01300	Mission expenses Eurojust Staff	37,111.45	35,226.98	94.9%	1,884.47	37,111.45	35,213.98	94.9%	13.00
	Sum:	37,111.45	35,226.98	94.9%	1,884.47	37,111.45	35,213.98	94.9%	13.00
A01400	Running costs of kitchenettes and canteens	65,000.00	65,000.00	100.0%	0.00	65,000.00	60,582.81	93.2%	4,417.19
	Sum:	65,000.00	65,000.00	100.0%	0.00	65,000.00	60,582.81	93.2%	4,417.19
A01410	Medical services	35,368.85	35,368.85	100.0%	0.00	35,368.85	31,823.05	90.0%	3,545.80
	Sum:	35,368.85	35,368.85	100.0%	0.00	35,368.85	31,823.05	90.0%	3,545.80
A01500	Consultancy	59,340.00	59,339.80	100.0%	0.20	59,340.00	26,711.60	45.0%	32,628.20
A01501	Administrative translations Press	0.00			0.00	0.00			
A01502	Administrative translations CAU	1,336.10	1,336.10	100.0%	0.00	1,336.10	1,336.10	100.0%	0.00
A01503	Administrative translations Legal	2,000.00	1,996.98	99.8%	3.02	2,000.00	1,996.98	99.8%	0.00
A01504	Administrative assistant HR	130,000.00	130,000.00	100.0%	0.00	130,000.00	125,847.36	96.8%	4,152.64
	Sum:	192,676.10	192,672.88	100.0%	3.22	192,676.10	155,892.04	80.9%	36,780.84
A01620	Other welfare expenditure	8,748.48	8,748.48	100.0%	0.00	8,748.48	7,843.48	89.7%	905.00
	Sum:	8,748.48	8,748.48	100.0%	0.00	8,748.48	7,843.48	89.7%	905.00



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Eurojust Budgetary Execution

Year: 2016
Fund Source: C1

Budget Line	Description	Commitment Appropriation (1)	Commitment execution (2)	% (3=2/1)	Not Used Appropriation (4=1-2)	Payment Appropriation (5)	Payment execution (6)	% (7=6/5)	RAL (8=2-6)
A01630	Staff Committee	18,994.60	18,992.15	100.0%	2.45	18,994.60	7,780.65	41.0%	11,211.50
	Sum:	18,994.60	18,992.15	100.0%	2.45	18,994.60	7,780.65	41.0%	11,211.50
A01700	Represent Expenses Administration	3,000.00	2,000.00	66.7%	1,000.00	3,000.00	548.00	18.3%	1,452.00
A01703	Internal Meetings Administration	550.00	550.00	100.0%	0.00	550.00	245.43	44.6%	304.57
	Sum:	3,550.00	2,550.00	71.8%	1,000.00	3,550.00	793.43	22.4%	1,756.57
	Title 1 Sum:	18,983,788.99	18,980,395.17	99.98%	3393.82	18,983,788.99	18,843,545.79	99.26%	136,849.38
A02000	Rent and ground rent	2,660,000.00	2,659,631.19	100.0%	368.81	2,660,000.00	2,535,804.47	95.3%	123,826.72
	Sum:	2,660,000.00	2,659,631.19	100.0%	368.81	2,660,000.00	2,535,804.47	95.3%	123,826.72
A02010	Insurances	72,794.34	72,794.34	100.0%	0.00	72,794.34	72,794.34	100.0%	0.00
	Sum:	72,794.34	72,794.34	100.0%	0.00	72,794.34	72,794.34	100.0%	0.00
A02020	Water gas electricity and heating utilities	217,000.00	217,000.00	100.0%	0.00	217,000.00	0.00	0.0%	217,000.00
	Sum:	217,000.00	217,000.00	100.0%	0.00	217,000.00	0.00	0.0%	217,000.00
A02030	Cleaning maintenance and waste	316,000.00	315,338.00	99.8%	662.00	316,000.00	270,208.77	85.5%	45,129.23
	Sum:	316,000.00	315,338.00	99.8%	662.00	316,000.00	270,208.77	85.5%	45,129.23
A02050	Security surveillance fire health safety at work	2,069,500.00	2,062,698.34	99.7%	6,801.66	2,069,500.00	1,625,145.59	78.5%	437,552.75
	Sum:	2,069,500.00	2,062,698.34	99.7%	6,801.66	2,069,500.00	1,625,145.59	78.5%	437,552.75
A02070	ICT Security projects	75,000.00	74,250.00	99.0%	750.00	75,000.00	9,000.00	12.0%	65,250.00
	Sum:	75,000.00	74,250.00	99.0%	750.00	75,000.00	9,000.00	12.0%	65,250.00
A02090	Other expenditure on buildings	132,991.99	128,055.25	96.3%	4,936.74	132,991.99	31,719.17	23.9%	96,336.08
A02091	Audio Video equipment	16,000.00	15,999.87	100.0%	0.13	16,000.00	15,397.93	96.2%	601.94
	Sum:	148,991.99	144,055.12	96.7%	4,936.87	148,991.99	47,117.10	31.6%	96,938.02
A02101	Software	16,012.59	16,012.59	100.0%	0.00	16,012.59	16,012.59	100.0%	0.00
A02103	ICT Consultancy	63,923.50	63,923.50	100.0%	0.00	63,923.50	7,470.80	11.7%	56,452.70
	Sum:	79,936.09	79,936.09	100.0%	0.00	79,936.09	23,483.39	29.4%	56,452.70
A02210	Furniture and related costs	15,000.00	15,000.00	100.0%	0.00	15,000.00	12,616.03	84.1%	2,383.97
	Sum:	15,000.00	15,000.00	100.0%	0.00	15,000.00	12,616.03	84.1%	2,383.97
A02230	Cars maintenance repair registration	148,500.00	148,497.65	100.0%	2.35	148,500.00	29,293.93	19.7%	119,203.72
	Sum:	148,500.00	148,497.65	100.0%	2.35	148,500.00	29,293.93	19.7%	119,203.72



EUROJUST

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Eurojust Budgetary Execution

Year: 2016
Fund Source: C1

Budget Line	Description	Commitment Appropriation (1)	Commitment execution (2)	% (3=2/1)	Not Used Appropriation (4=1-2)	Payment Appropriation (5)	Payment execution (6)	% (7=6/5)	RAL (8=2-6)
A02250	Purchase of books for the administration	4,687.00	4,686.61	100.0%	0.39	4,687.00	3,168.67	67.6%	1,517.94
A02252	Subscriptions non operational	6,691.20	6,622.24	99.0%	68.96	6,691.20	4,669.38	69.8%	1,952.86
	Sum:	11,378.20	11,308.85	99.4%	69.35	11,378.20	7,838.05	68.9%	3,470.80
A02300	Stationery office supplies conference promo material	71,700.00	71,700.00	100.0%	0.00	71,700.00	52,565.10	73.3%	19,134.90
	Sum:	71,700.00	71,700.00	100.0%	0.00	71,700.00	52,565.10	73.3%	19,134.90
A02320	Bank charges	2,200.00	2,200.00	100.0%	0.00	2,200.00	2,057.15	93.5%	142.85
	Sum:	2,200.00	2,200.00	100.0%	0.00	2,200.00	2,057.15	93.5%	142.85
A02330	Legal expenses	0.00			0.00	0.00			
	Sum:	0.00			0.00	0.00			
A02400	Postal charges	23,000.00	23,000.00	100.0%	0.00	23,000.00	16,095.81	70.0%	6,904.19
	Sum:	23,000.00	23,000.00	100.0%	0.00	23,000.00	16,095.81	70.0%	6,904.19
A02410	Telecommunications and internet charges	86,211.64	86,211.60	100.0%	0.04	86,211.64	74,781.34	86.7%	11,430.26
	Sum:	86,211.64	86,211.60	100.0%	0.04	86,211.64	74,781.34	86.7%	11,430.26
A02420	ICT Projects	219,236.08	219,236.08	100.0%	0.00	219,236.08	108,811.04	49.6%	110,425.04
A02421	ICT Hardware	691,920.64	691,920.64	100.0%	0.00	691,920.64	597,843.20	86.4%	94,077.44
A02422	ICT Maintenance	745,966.29	745,966.29	100.0%	0.00	745,966.29	576,241.21	77.2%	169,725.08
	Sum:	1,657,123.01	1,657,123.01	100.0%	0.00	1,657,123.01	1,282,895.45	77.4%	374,227.56
A02500	New premises Consultancy project cost	894,547.28	894,546.38	100.0%	0.90	894,547.28	595,217.18	66.5%	299,329.20
A02501	New premises ring fenced budget	6,980,000.00	6,980,000.00	100.0%	0.00	6,980,000.00	2,635,959.04	37.8%	4,344,040.96
A02502	New premises ICT consultancy costs	610,653.65	610,653.65	100.0%	0.00	610,653.65	386,540.91	63.3%	224,112.74
	Sum:	8,485,200.93	8,485,200.03	100.0%	0.90	8,485,200.93	3,617,717.13	42.6%	4,867,482.90
	Title 2 Sum:	16,139,536.20	16,125,944.22	99.92%	13591.98	16,139,536.20	9,679,413.65	59.97%	6,446,530.57
B03000	Coordination meetings and tactical meetings	810,000.00	809,837.16	100.0%	162.84	810,000.00	733,811.51	90.6%	76,025.65
B03001	Interpretation Services	930,000.00	930,000.00	100.0%	0.00	930,000.00	807,729.64	86.9%	122,270.36
B03002	Other College meetings and Ad-Hoc meetings	74,055.68	74,055.68	100.0%	0.00	74,055.68	71,772.71	96.9%	2,282.97
B03005	Training for National Members	54,126.07	54,119.17	100.0%	6.90	54,126.07	48,305.73	89.2%	5,813.44



EUROJUST

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Eurojust Budgetary Execution

Year: 2016
Fund Source: C1

Budget Line	Description	Commitment Appropriation (1)	Commitment execution (2)	% (3=2/1)	Not Used Appropriation (4=1-2)	Payment Appropriation (5)	Payment execution (6)	% (7=6/5)	RAL (8=2-6)
B03007	Transcription costs for plenary meetings	12,285.00	12,123.00	98.7%	162.00	12,285.00	9,450.00	76.9%	2,673.00
	Sum:	1,880,466.75	1,880,135.01	100.0%	331.74	1,880,466.75	1,671,069.59	88.9%	209,065.42
B03010	Seminars and strategic meetings	107,057.30	107,057.30	100.0%	0.00	107,057.30	102,709.82	95.9%	4,347.48
	Sum:	107,057.30	107,057.30	100.0%	0.00	107,057.30	102,709.82	95.9%	4,347.48
B03020	Protocol Office and representation expenses College	24,968.93	24,968.93	100.0%	0.00	24,968.93	20,331.74	81.4%	4,637.19
	Sum:	24,968.93	24,968.93	100.0%	0.00	24,968.93	20,331.74	81.4%	4,637.19
B03100	Operational Missions Domestic Work Of NM	272,022.78	252,982.63	93.0%	19,040.15	272,022.78	240,174.26	88.3%	12,808.37
	Sum:	272,022.78	252,982.63	93.0%	19,040.15	272,022.78	240,174.26	88.3%	12,808.37
B03120	Common Missions EU and Third countries	152,315.92	146,279.76	96.0%	6,036.16	152,315.92	145,466.46	95.5%	813.30
	Sum:	152,315.92	146,279.76	96.0%	6,036.16	152,315.92	145,466.46	95.5%	813.30
B03130	Other Missions	53,592.32	51,307.32	95.7%	2,285.00	53,592.32	51,277.32	95.7%	30.00
	Sum:	53,592.32	51,307.32	95.7%	2,285.00	53,592.32	51,277.32	95.7%	30.00
B03140	Mission Insurance expenses	18,362.47	18,362.47	100.0%	0.00	18,362.47	18,362.47	100.0%	0.00
	Sum:	18,362.47	18,362.47	100.0%	0.00	18,362.47	18,362.47	100.0%	0.00
B03150	Seconded National Experts	1,139,502.38	1,139,300.42	100.0%	201.96	1,139,502.38	1,139,300.42	100.0%	0.00
	Sum:	1,139,502.38	1,139,300.42	100.0%	201.96	1,139,502.38	1,139,300.42	100.0%	0.00
B03200	Public Relation Publications information material	49,500.00	48,966.05	98.9%	533.95	49,500.00	33,852.02	68.4%	15,114.03
B03203	Annual report	110,478.67	110,478.67	100.0%	0.00	110,478.67	110,478.67	100.0%	0.00
B03205	Cooperation with other EU agencies	3,827.00	3,827.00	100.0%	0.00	3,827.00	0.00	0.0%	3,827.00
	Sum:	163,805.67	163,271.72	99.7%	533.95	163,805.67	144,330.69	88.1%	18,941.03
B03300	Purchase of Books for the College	28,531.00	28,516.76	100.0%	14.24	28,531.00	20,990.29	73.6%	7,526.47
B03301	Hardcopy and electronic Subscriptions for the College	108,907.49	108,906.59	100.0%	0.90	108,907.49	59,344.50	54.5%	49,562.09
	Sum:	137,438.49	137,423.35	100.0%	15.14	137,438.49	80,334.79	58.5%	57,088.56
B03310	ICT Projects	1,128,546.73	1,128,546.73	100.0%	0.00	1,128,546.73	607,650.21	53.8%	520,896.52
	Sum:	1,128,546.73	1,128,546.73	100.0%	0.00	1,128,546.73	607,650.21	53.8%	520,896.52
B03320	Telecommunications and internet charges	203,502.00	203,502.00	100.0%	0.00	203,502.00	176,152.75	86.6%	27,349.25



EUROJUST

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Eurojust Budgetary Execution

Year: 2016
Fund Source: C1

Budget Line	Description	Commitment Appropriation (1)	Commitment execution (2)	% (3=2/1)	Not Used Appropriation (4=1-2)	Payment Appropriation (5)	Payment execution (6)	% (7=6/5)	RAL (8=2-6)
	for Nation								
B03323	Hardware for National desks	693,510.98	693,456.58	100.0%	54.40	693,510.98	598,175.92	86.3%	95,280.66
B03324	Software for National desks	16,150.59	16,150.59	100.0%	0.00	16,150.59	16,150.59	100.0%	0.00
B03325	Maintenance Services for National desks	745,966.33	745,966.33	100.0%	0.00	745,966.33	576,241.24	77.2%	169,725.09
B03326	ICT consultancy	63,923.50	63,923.50	100.0%	0.00	63,923.50	7,470.80	11.7%	56,452.70
	Sum:	1,723,053.40	1,722,999.00	100.0%	54.40	1,723,053.40	1,374,191.30	79.8%	348,807.70
B03400	Translation of documents	84,000.00	84,000.00	100.0%	0.00	84,000.00	68,263.37	81.3%	15,736.63
	Sum:	84,000.00	84,000.00	100.0%	0.00	84,000.00	68,263.37	81.3%	15,736.63
B03500	EJN Projects	207,924.56	207,924.56	100.0%	0.00	207,924.56	119,944.93	57.7%	87,979.63
	Sum:	207,924.56	207,924.56	100.0%	0.00	207,924.56	119,944.93	57.7%	87,979.63
B03510	EJN Meetings	144,986.92	144,986.92	100.0%	0.00	144,986.92	98,810.74	68.2%	46,176.18
	Sum:	144,986.92	144,986.92	100.0%	0.00	144,986.92	98,810.74	68.2%	46,176.18
B03520	EJN awareness and other expenses	26,534.96	26,534.96	100.0%	0.00	26,534.96	25,470.92	96.0%	1,064.04
	Sum:	26,534.96	26,534.96	100.0%	0.00	26,534.96	25,470.92	96.0%	1,064.04
B03600	JSB Meetings and other related costs	26,432.23	26,253.18	99.3%	179.05	26,432.23	23,405.38	88.5%	2,847.80
	Sum:	26,432.23	26,253.18	99.3%	179.05	26,432.23	23,405.38	88.5%	2,847.80
B03700	JIT meetings and other expenses	50,000.00	50,000.00	100.0%	0.00	50,000.00	46,678.48	93.4%	3,321.52
	Sum:	50,000.00	50,000.00	100.0%	0.00	50,000.00	46,678.48	93.4%	3,321.52
B03720	Grants related to JITs (DA)	1,000,000.00	1,000,000.00	100.0%	0.00	1,000,000.00	440,957.10	44.1%	559,042.90
	Sum:	1,000,000.00	1,000,000.00	100.0%	0.00	1,000,000.00	440,957.10	44.1%	559,042.90
B03800	Genocide meetings and other expenses	75,400.00	74,793.25	99.2%	606.75	75,400.00	72,163.09	95.7%	2,630.16
	Sum:	75,400.00	74,793.25	99.2%	606.75	75,400.00	72,163.09	95.7%	2,630.16
	Title 3 Sum:	8,416,411.81	8,387,127.51	99.65%	29284.3	8,416,411.81	6,490,893.08	77.12%	1,896,234.43
	Grand Total:	43,539,737.00	43,493,466.90	99.89%	46270.1	43,539,737.00	35,013,852.52	80.42%	8,479,614.38



EUROJUST

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Eurojust Budgetary Execution

Year: 2016

Fund Source: C4

Budget Line	Description	Commitment Appropriation (1)	Commitment execution (2)	% (3=2/1)	Not Used Appropriation (4=1-2)	Payment Appropriation (5)	Payment execution (6)	% (7=6/5)	RAL (8=2-6)
A01120	Training and development for staff	1,180.65			1,180.65	1,180.65			
	Sum:	1,180.65			1,180.65	1,180.65			
A01300	Mission expenses Eurojust Staff	600.81			600.81	600.81			
	Sum:	600.81			600.81	600.81			
	Title 1 Sum:	1,781.46			1781.46	1,781.46			
A02000	Rent and ground rent	152,368.81	0.00	0.0%	152,368.81	152,368.81	0.00	0.0%	0.00
	Sum:	152,368.81	0.00	0.0%	152,368.81	152,368.81	0.00	0.0%	0.00
A02010	Insurances	39,528.82			39,528.82	39,528.82			
	Sum:	39,528.82			39,528.82	39,528.82			
A02410	Telecommunications and internet charges	1,127.00	661.15	58.7%	465.85	1,127.00	661.15	58.7%	0.00
	Sum:	1,127.00	661.15	58.7%	465.85	1,127.00	661.15	58.7%	0.00
	Title 2 Sum:	193,024.63	661.15	0.34%	192363.48	193,024.63	661.15	0.34%	0.00
B03120	Common Missions EU and Third countries	931.05			931.05	931.05			
	Sum:	931.05			931.05	931.05			
B03150	Seconded National Experts	4,829.24			4,829.24	4,829.24			
	Sum:	4,829.24			4,829.24	4,829.24			
B03320	Telecommunications and internet charges for Nation	31.43			31.43	31.43			
	Sum:	31.43			31.43	31.43			
B03500	EJN Projects	76.54			76.54	76.54			
	Sum:	76.54			76.54	76.54			
B03700	JIT meetings and other expenses	180.00	180.00	100.0%	0.00	180.00	0.00	0.0%	180.00
	Sum:	180.00	180.00	100.0%	0.00	180.00	0.00	0.0%	180.00
	Title 3 Sum:	6,048.26	180.00	2.98%	5,868.26	6,048.26	0.00	0.00%	180.00
	Grand Total:	200,854.35	841.15	0.42%	200,013.2	200,854.35	661.15	0.33%	180.00



EUROJUST

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Year: 2016
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Budget Line	Description	Commitment Appropriation (1)	Commitment execution (2)	% (3=2/1)	Not Used Appropriation (4=1-2)	Payment Appropriation (5)	Payment execution (6)	% (7=6/5)	RAL (8=2-6)
A01120	Training and development for staff	125.61	125.61	100.0%	0.00	125.61	0.00	0.0%	125.61
	Sum:	125.61	125.61	100.0%	0.00	125.61	0.00	0.0%	125.61
A01504	Administrative assistant HR	185.04			185.04	185.04			
	Sum:	185.04			185.04	185.04			
A01610	Social contacts between members of staff	50.00			50.00	50.00			
	Sum:	50.00			50.00	50.00			
	Title 1 Sum:	360.65	125.61	34.83%	235.04	360.65	0.00	0.00%	125.61
A02410	Telecommunications and internet charges	501.84	501.84	100.0%	0.00	501.84	501.84	100.0%	0.00
	Sum:	501.84	501.84	100.0%	0.00	501.84	501.84	100.0%	0.00
	Title 2 Sum:	501.84	501.84	100.00%	0	501.84	501.84	100.00%	0.00
B03120	Common Missions EU and Third countries	5,065.73	5,065.73	100.0%	0.00	5,065.73	5,065.73	100.0%	0.00
	Sum:	5,065.73	5,065.73	100.0%	0.00	5,065.73	5,065.73	100.0%	0.00
B03130	Other Missions	432.23	432.23	100.0%	0.00	432.23	432.23	100.0%	0.00
	Sum:	432.23	432.23	100.0%	0.00	432.23	432.23	100.0%	0.00
B03600	JSB Meetings and other related costs	405.97	405.97	100.0%	0.00	405.97	405.97	100.0%	0.00
	Sum:	405.97	405.97	100.0%	0.00	405.97	405.97	100.0%	0.00
	Title 3 Sum:	5,903.93	5,903.93	100.00%	0	5,903.93	5,903.93	100.00%	0.00
	Grand Total:	6,766.42	6,531.38	96.53%	235.04	6,766.42	6,405.77	94.67%	125.61



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C8

B.L.	Description	Commitment Appropriation (1)	Commitment execution (2)	% (3=2/1)	Not Used Appropriation (4=1-2)	Payment Appropriation (5)	Payment execution (6)	% (7=6/5)	RAL (8=2-6)
A01120	Training and development for staff	55,988.66	50,451.19	90.1%	5,537.47	55,988.66	50,451.19	90.1%	0.00
	Sum:	55,988.66	50,451.19	90.1%	5,537.47	55,988.66	50,451.19	90.1%	0.00
A01174	Supplementary clerical and interim services	36,858.84	36,079.34	97.9%	779.50	36,858.84	36,079.34	97.9%	0.00
	Sum:	36,858.84	36,079.34	97.9%	779.50	36,858.84	36,079.34	97.9%	0.00
A01180	Expenditure related to Recruitment	118,314.75	109,540.44	92.6%	8,774.31	118,314.75	109,540.44	92.6%	0.00
	Sum:	118,314.75	109,540.44	92.6%	8,774.31	118,314.75	109,540.44	92.6%	0.00
A01300	Mission expenses Eurojust Staff	1,193.36	697.95	58.5%	495.41	1,193.36	697.95	58.5%	0.00
	Sum:	1,193.36	697.95	58.5%	495.41	1,193.36	697.95	58.5%	0.00
A01400	Running costs of kitchenettes and canteens	802.24	802.24	100.0%	0.00	802.24	802.24	100.0%	0.00
	Sum:	802.24	802.24	100.0%	0.00	802.24	802.24	100.0%	0.00
A01410	Medical services	4,314.00	4,109.00	95.2%	205.00	4,314.00	4,109.00	95.2%	0.00
	Sum:	4,314.00	4,109.00	95.2%	205.00	4,314.00	4,109.00	95.2%	0.00
A01500	Consultancy	15,700.00	15,414.67	98.2%	285.33	15,700.00	15,414.67	98.2%	0.00
A01504	Administrative assistant HR	8,846.50	1,420.97	16.1%	7,425.53	8,846.50	1,420.97	16.1%	0.00
	Sum:	24,546.50	16,835.64	68.6%	7,710.86	24,546.50	16,835.64	68.6%	0.00
A01610	Social contacts between members of staff	35,283.91	34,975.50	99.1%	308.41	35,283.91	34,975.50	99.1%	0.00
	Sum:	35,283.91	34,975.50	99.1%	308.41	35,283.91	34,975.50	99.1%	0.00
A01630	Staff Committee	5,723.00	5,723.00	100.0%	0.00	5,723.00	5,723.00	100.0%	0.00
	Sum:	5,723.00	5,723.00	100.0%	0.00	5,723.00	5,723.00	100.0%	0.00
A01703	Internal Meetings Administration	77.90	77.90	100.0%	0.00	77.90	77.90	100.0%	0.00
	Sum:	77.90	77.90	100.0%	0.00	77.90	77.90	100.0%	0.00
	Title 1 Sum:	283,103.16	259,292.20	91.59%	23810.96	283,103.16	259,292.20	91.59%	0.00



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B.L.	Description	Commitment Appropriation (1)	Commitment execution (2)	% (3=2/1)	Not Used Appropriation (4=1-2)	Payment Appropriation (5)	Payment execution (6)	% (7=6/5)	RAL (8=2-6)
A02000	Rent and ground rent	145,660.56	135,525.81	93.0%	10,134.75	145,660.56	135,525.81	93.0%	0.00
	Sum:	145,660.56	135,525.81	93.0%	10,134.75	145,660.56	135,525.81	93.0%	0.00
A02020	Water gas electricity and heating utilities	50,340.62	50,340.62	100.0%	0.00	50,340.62	50,340.62	100.0%	0.00
	Sum:	50,340.62	50,340.62	100.0%	0.00	50,340.62	50,340.62	100.0%	0.00
A02030	Cleaning maintenance and waste	23,600.72	18,956.18	80.3%	4,644.54	23,600.72	18,956.18	80.3%	0.00
	Sum:	23,600.72	18,956.18	80.3%	4,644.54	23,600.72	18,956.18	80.3%	0.00
A02050	Security surveillance fire health safety at work	311,198.99	308,692.04	99.2%	2,506.95	311,198.99	308,692.04	99.2%	0.00
	Sum:	311,198.99	308,692.04	99.2%	2,506.95	311,198.99	308,692.04	99.2%	0.00
A02090	Other expenditure on buildings	11,559.98	6,784.13	58.7%	4,775.85	11,559.98	6,784.13	58.7%	0.00
A02091	Audio Video equipment	2,338.30	2,338.30	100.0%	0.00	2,338.30	2,338.30	100.0%	0.00
	Sum:	13,898.28	9,122.43	65.6%	4,775.85	13,898.28	9,122.43	65.6%	0.00
A02101	Software	11,094.25	11,094.25	100.0%	0.00	11,094.25	11,094.25	100.0%	0.00
A02103	ICT Consultancy	58,090.35	48,104.65	82.8%	9,985.70	58,090.35	48,104.65	82.8%	0.00
	Sum:	69,184.60	59,198.90	85.6%	9,985.70	69,184.60	59,198.90	85.6%	0.00
A02230	Cars maintenance repair registration	680.20	680.20	100.0%	0.00	680.20	680.20	100.0%	0.00
	Sum:	680.20	680.20	100.0%	0.00	680.20	680.20	100.0%	0.00
A02250	Purchase of books for the administration	695.09	692.86	99.7%	2.23	695.09	692.86	99.7%	0.00
A02252	Subscriptions non operational	3,393.15	3,393.15	100.0%	0.00	3,393.15	3,393.15	100.0%	0.00
	Sum:	4,088.24	4,086.01	99.9%	2.23	4,088.24	4,086.01	99.9%	0.00
A02300	Stationery office supplies conference promo materi	6,326.85	5,652.15	89.3%	674.70	6,326.85	5,652.15	89.3%	0.00
	Sum:	6,326.85	5,652.15	89.3%	674.70	6,326.85	5,652.15	89.3%	0.00
A02320	Bank charges	858.15	661.81	77.1%	196.34	858.15	661.81	77.1%	0.00
	Sum:	858.15	661.81	77.1%	196.34	858.15	661.81	77.1%	0.00



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B.L.	Description	Commitment Appropriation (1)	Commitment execution (2)	% (3=2/1)	Not Used Appropriation (4=1-2)	Payment Appropriation (5)	Payment execution (6)	% (7=6/5)	RAL (8=2-6)
A02330	Legal expenses	1,667.25	1,667.25	100.0%	0.00	1,667.25	1,667.25	100.0%	0.00
	Sum:	1,667.25	1,667.25	100.0%	0.00	1,667.25	1,667.25	100.0%	0.00
A02400	Postal charges	6,936.17	4,231.40	61.0%	2,704.77	6,936.17	4,231.40	61.0%	0.00
	Sum:	6,936.17	4,231.40	61.0%	2,704.77	6,936.17	4,231.40	61.0%	0.00
A02410	Telecommunications and internet charges	10,632.09	5,019.33	47.2%	5,612.76	10,632.09	5,019.33	47.2%	0.00
	Sum:	10,632.09	5,019.33	47.2%	5,612.76	10,632.09	5,019.33	47.2%	0.00
A02420	ICT Projects	362,250.88	336,594.75	92.9%	25,656.13	362,250.88	336,594.75	92.9%	0.00
A02421	ICT Hardware	156,274.07	156,274.07	100.0%	0.00	156,274.07	156,274.07	100.0%	0.00
A02422	ICT Maintenance	113,036.39	111,540.49	98.7%	1,495.90	113,036.39	111,540.49	98.7%	0.00
	Sum:	631,561.34	604,409.31	95.7%	27,152.03	631,561.34	604,409.31	95.7%	0.00
A02500	New premises Consultancy project cost	120,565.64	113,736.00	94.3%	6,829.64	120,565.64	113,736.00	94.3%	0.00
A02501	New premises ring fenced budget	22,281.49	22,167.92	99.5%	113.57	22,281.49	22,167.92	99.5%	0.00
A02502	New premises ICT consultancy costs	193,051.36	185,056.03	95.9%	7,995.33	193,051.36	185,056.03	95.9%	0.00
	Sum:	335,898.49	320,959.95	95.6%	14,938.54	335,898.49	320,959.95	95.6%	0.00
	Title 2 Sum:	1,612,532.55	1,529,203.39	94.83%	83329.16	1,612,532.55	1,529,203.39	94.83%	0.00
B03000	Coordination meetings and tactical meetings	53,579.28	53,344.20	99.6%	235.08	53,579.28	53,344.20	99.6%	0.00
B03001	Interpretation Services	80,232.63	80,232.63	100.0%	0.00	80,232.63	80,232.63	100.0%	0.00
B03002	Other College meetings and Ad-Hoc meetings	17,155.82	17,150.60	100.0%	5.22	17,155.82	17,150.60	100.0%	0.00
B03005	Training for National Members	48,891.12	40,975.15	83.8%	7,915.97	48,891.12	40,975.15	83.8%	0.00
B03007	Transcription costs for plenary meetings	3,888.00	3,888.00	100.0%	0.00	3,888.00	3,888.00	100.0%	0.00
	Sum:	203,746.85	195,590.58	96.0%	8,156.27	203,746.85	195,590.58	96.0%	0.00
B03010	Seminars and strategic meetings	37,023.16	36,948.86	99.8%	74.30	37,023.16	36,948.86	99.8%	0.00



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B.L.	Description	Commitment Appropriation (1)	Commitment execution (2)	% (3=2/1)	Not Used Appropriation (4=1-2)	Payment Appropriation (5)	Payment execution (6)	% (7=6/5)	RAL (8=2-6)
	Sum:	37,023.16	36,948.86	99.8%	74.30	37,023.16	36,948.86	99.8%	0.00
B03020	Protocol Office and representation expenses Colleg	4,173.78	4,165.70	99.8%	8.08	4,173.78	4,165.70	99.8%	0.00
	Sum:	4,173.78	4,165.70	99.8%	8.08	4,173.78	4,165.70	99.8%	0.00
B03100	Operational Missions Domestic Work Of NM	33,799.78	16,324.26	48.3%	17,475.52	33,799.78	16,324.26	48.3%	0.00
	Sum:	33,799.78	16,324.26	48.3%	17,475.52	33,799.78	16,324.26	48.3%	0.00
B03120	Common Missions EU and Third countries	17,984.18	5,240.55	29.1%	12,743.63	17,984.18	5,240.55	29.1%	0.00
	Sum:	17,984.18	5,240.55	29.1%	12,743.63	17,984.18	5,240.55	29.1%	0.00
B03130	Other Missions	9,034.86	6,532.31	72.3%	2,502.55	9,034.86	6,532.31	72.3%	0.00
	Sum:	9,034.86	6,532.31	72.3%	2,502.55	9,034.86	6,532.31	72.3%	0.00
B03200	Public Relation Publications information material	7,209.74	6,978.24	96.8%	231.50	7,209.74	6,978.24	96.8%	0.00
B03205	Cooperation with other EU agencies	3,827.00	3,358.95	87.8%	468.05	3,827.00	3,358.95	87.8%	0.00
	Sum:	11,036.74	10,337.19	93.7%	699.55	11,036.74	10,337.19	93.7%	0.00
B03300	Purchase of Books for the College	4,561.94	4,445.00	97.4%	116.94	4,561.94	4,445.00	97.4%	0.00
B03301	Hardcopy and electronic Subscriptions for the Coll	73,530.63	73,530.63	100.0%	0.00	73,530.63	73,530.63	100.0%	0.00
	Sum:	78,092.57	77,975.63	99.9%	116.94	78,092.57	77,975.63	99.9%	0.00
B03310	ICT Projects	530,533.09	503,435.29	94.9%	27,097.80	530,533.09	503,435.29	94.9%	0.00
	Sum:	530,533.09	503,435.29	94.9%	27,097.80	530,533.09	503,435.29	94.9%	0.00
B03320	Telecommunications and internet charges for Nation	25,690.34	12,873.97	50.1%	12,816.37	25,690.34	12,873.97	50.1%	0.00
B03323	Hardware for National desks	156,274.09	156,274.05	100.0%	0.04	156,274.09	156,274.05	100.0%	0.00
B03324	Software for National desks	11,094.25	11,094.25	100.0%	0.00	11,094.25	11,094.25	100.0%	0.00
B03325	Maintenance Services for National desks	113,036.37	111,540.44	98.7%	1,495.93	113,036.37	111,540.44	98.7%	0.00
B03326	ICT consultancy	58,090.35	48,104.65	82.8%	9,985.70	58,090.35	48,104.65	82.8%	0.00
	Sum:	364,185.40	339,887.36	93.3%	24,298.04	364,185.40	339,887.36	93.3%	0.00



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Eurojust Budgetary Execution

Year: 2016

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B.L.	Description	Commitment Appropriation (1)	Commitment execution (2)	% (3=2/1)	Not Used Appropriation (4=1-2)	Payment Appropriation (5)	Payment execution (6)	% (7=6/5)	RAL (8=2-6)
B03400	Translation of documents	12,278.43	11,962.48	97.4%	315.95	12,278.43	11,962.48	97.4%	0.00
	Sum:	12,278.43	11,962.48	97.4%	315.95	12,278.43	11,962.48	97.4%	0.00
B03500	EJN Projects	165,127.62	164,579.66	99.7%	547.96	165,127.62	164,579.66	99.7%	0.00
	Sum:	165,127.62	164,579.66	99.7%	547.96	165,127.62	164,579.66	99.7%	0.00
B03510	EJN Meetings	58,916.62	58,495.77	99.3%	420.85	58,916.62	58,495.77	99.3%	0.00
	Sum:	58,916.62	58,495.77	99.3%	420.85	58,916.62	58,495.77	99.3%	0.00
B03520	EJN awareness and other expenses	1,328.88	1,099.28	82.7%	229.60	1,328.88	1,099.28	82.7%	0.00
	Sum:	1,328.88	1,099.28	82.7%	229.60	1,328.88	1,099.28	82.7%	0.00
B03700	JIT meetings and other expenses	8,399.54	7,859.93	93.6%	539.61	8,399.54	7,859.93	93.6%	0.00
	Sum:	8,399.54	7,859.93	93.6%	539.61	8,399.54	7,859.93	93.6%	0.00
B03710	Grants related to JITs	246,659.32	243,913.44	98.9%	2,745.88	246,659.32	243,913.44	98.9%	0.00
	Sum:	246,659.32	243,913.44	98.9%	2,745.88	246,659.32	243,913.44	98.9%	0.00
B03800	Genocide meetings and other expenses	5,404.14	5,404.14	100.0%	0.00	5,404.14	5,404.14	100.0%	0.00
	Sum:	5,404.14	5,404.14	100.0%	0.00	5,404.14	5,404.14	100.0%	0.00
	Title 3 Sum:	1,787,724.96	1,689,752.43	94.52%	97972.53	1,787,724.96	1,689,752.43	94.52%	0.00
	Grand Total:	3,683,360.67	3,478,248.02	94.43%	205112.65	3,683,360.67	3,478,248.02	94.43%	0.00



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B03010	Seminars and strategic meetings	10,000.00	10,000.00	100.0%	0.00	10,000.00	10,000.00	100.0%	0.00
	Sum:	10,000.00	10,000.00	100.0%	0.00	10,000.00	10,000.00	100.0%	0.00
	Title 3 Sum:	10,000.00	10,000.00	100.00%	0	10,000.00	10,000.00	100.00%	0.00
	Grand Total:	10,000.00	10,000.00	100.00%	0	10,000.00	10,000.00	100.00%	0.00



EUROJUST

The European Union's Judicial Cooperation Unit

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

LIST OF EUROJUST COLLEGE MEMBERS 2016

(status December 2016)

National Member for AUSTRIA	Gabriela HORNBECK
National Member for BELGIUM and President	Michèle CONINSX
National Member for BULGARIA	Kamen MIHOV
National Member for CROATIA	Josip ČULE
National Member for CYPRUS	Katerina LOIZOU
National Member for CZECH REPUBLIC	Lukáš STARÝ
National Member for DENMARK	Jesper HJORTENBERG
National Member for ESTONIA	Raivo SEPP
National Member for FINLAND	Piia VOTTONEN
National Member for FRANCE	Frédéric BAAB
National Member for GERMANY and Vice President	Klaus MEYER-CABRI
National Member for GREECE	Nikolaos ORNERAKIS
National Member for HUNGARY	László VENCZL
National Member for IRELAND	Frank CASSIDY
National Member for ITALY	Filippo SPIEZIA
National Member for LATVIA	Gunārs BUNDZIS
National Member for LITHUANIA	Laima ČEKELIENĖ
National Member for LUXEMBOURG	Olivier LENERT
National Member for MALTA (Deputy)	Vincienne VELLA
National Member for POLAND	Mariusz SKOWROŃSKI
National Member for PORTUGAL	António CLUNY
National Member for ROMANIA	Daniela BURUIANĂ
National Member for SLOVAKIA and Vice President	Ladislav HAMRAN
National Member for SLOVENIA	Malči GABRIJELČIČ
National Member for SPAIN	Francisco JIMÉNEZ-VILLAREJO
National Member for SWEDEN	Leif GÖRTS
National Member for NETHERLANDS	Han MORAAL
National Member for UNITED KINGDOM	Frances KENNAH
Administrative Director <i>ad interim</i>	Nick PANAGIOTOPOULOS



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LIST OF EUROJUST ADMINISTRATIVE UNITS AND SERVICES 2016

(Status December 2016)

The Administrative Director, *ad interim*

Nick PANAGIOTOPOULOS

Heads of Units and Services:

Budget, Finance and Procurement Unit

Natalie GROVES

Case Analysis Unit

Alinde VERHAAG

College Secretariat

Maria Carla GARCIA BELLO

Corporate Services Unit

Jacques VOS

Data Protection Office

Diana ALONSO BLAS

EJN Secretariat

Ola LÖFGREN

Genocide Network Secretariat

Matevž PEZDIRC

Human Resources Unit

Claudia TRIF, *ad interim*

Information Management Unit

Jon BROUGHTON

JITs Network Secretariat

Vincent JAMIN

Legal Service Unit

Jose CASTILLO GARCIA, *ad interim*

Press and PR Office

Ulf BERGSTRÖM



ESTABLISHMENT PLAN 2016

Temporary agents

Function group and grade	2016			
	Authorised under the EU Budget		Filled as at 31/12/2016	
	Permanent posts	Temporary Posts	Permanent posts	Temporary Posts
AD 16		-		-
AD 15		-		-
AD 14		1		-
AD 13		1		1
AD 12		-		-
AD 11		-		-
AD 10		9		6
AD 9		8		8
AD 8		22		18
AD 7		27		9
AD 6		12		25
AD 5		3		3
AD total		83		70
AST 11		-		-
AST 10		-		-
AST 9		1		1
AST 8		-		-
AST 7		-		-
AST 6		2		1
AST 5		19		9
AST 4		62		42
AST 3		25		38
AST 2		11		33
AST 1		-		2
AST total		120		126
GRAND TOTAL		203		196

Contract agents

Contract Agents	2016	
	Authorised	Recruited as at 31/12/2016
Function Group IV	5	6
Function Group III	6	11
Function Group II	11	14
Function Group I	1	-
Total	23	31



Glossary and Abbreviations

ABAC	This is the name given to the Commission's accounting system, which since 2005 has been enriched by accrual accounting rules. Apart from the cash-based budget accounts, the Commission produces accrual-based accounts which recognise revenue when earned, rather than when collected. Expenses are recognised when incurred rather than when paid. This contrasts with cash basis budgetary accounting that recognises transactions and other events only when cash is received or paid. It comprises several systems which have SAP as a back-end. ABAC is in use at Eurojust as well.
Accounting	The act of recording and reporting financial transactions, including the creation of the transaction, its recognition, processing, and summarisation in the financial statements.
Accounts payable	Organisation's current payables due within one year. Accounts payable are current liabilities.
Accounts receivable	Organisation's current receivables due within one year. Accounts receivable are current assets.
Accrual accounting	Accounting methodology that recognises income when it is earned and expenses when they occur, rather than when they are actually received or paid, as opposed to cash accounting.
Actual = Actual amounts	Budget outturn = Budget execution = Budget implementation
Administrative appropriations	Administrative appropriations cover the running costs of the Institutions and entities (staff, buildings, office equipment).
Adjustment	Amending budget or transfer of funds from one budget item to another.
Adopted budget	Draft budget becomes the adopted budget as soon as it is approved by the Budgetary Authority and by the Management Board. (Cf. Budget)
Agencies	EU bodies having a distinct legal personality, and to whom budget implementing powers may be delegated under strict conditions. They are subject to a distinct discharge from the discharge authority.
Amending budget	Decision adopted during the budgetary year to amend (increase, decrease, transfer) aspects of the adopted budget of that year.
Annuality	The budgetary principle according to which expenditure and revenue is programmed and authorised for one year, starting on 1 January and ending on 31 December.
Appropriations	Budget funding. The budget forecasts both commitments (legal pledges to provide finance, provided that certain conditions are fulfilled) and payments (cash or bank transfers to the



	<p>beneficiaries). Appropriations for commitments and payments often differ — differentiated appropriations — because multiannual programmes and projects are usually fully committed in the year they are decided and are paid over the years as the implementation of the programme and project progresses. Non-differentiated appropriations apply to administrative expenditure, for agricultural market support and direct payments and commitment appropriations equal payment appropriations.</p>
Assets	<p>Assets are items owned by an individual or an organisation, which have commercial or exchange value. Assets may consist of specific property or claims against others.</p>
Assigned revenue External/Internal	<p>Dedicated revenue received to finance specific items of expenditure.</p> <p>Main sources of external assigned revenue are financial contributions from countries to activities financed by Eurojust.</p> <p>Main sources of internal assigned revenue are revenue from third parties in respect of goods, services or work supplied at their request; revenue arising from the repayment of amounts wrongly paid.</p> <p>The complete list of items constituting assigned revenue is given in the Eurojust Financial Regulation Art. 23.</p>
Authorising Officer (AO)	<p>The AO is responsible in each institution for authorising revenue and expenditure operations in accordance with the principles of sound financial management and for ensuring that the requirements of legality and regularity are complied with.</p>
Budget	<p>Annual financial plan, drawn up according to budgetary principles, that provides forecasts and authorises, for each financial year, an estimate of future costs and revenue and expenditures and their detailed description and justification, the latter included in budgetary remarks.</p>
Budget result	<p>The difference between income received and amounts paid, including adjustments for carry-overs, cancellations and exchange rate differences. The resulting amount will have to be reimbursed to the funding authority as provided in the Eurojust Financial Regulation.</p>
Budget implementation	<p>Consumption of the budget through expenditure and revenue operations.</p>
Budget item / Budget line / Budget position	<p>As far as the budget structure is concerned, revenue and expenditure are shown in the budget in accordance with a binding nomenclature which reflects the nature and purpose of each item, as imposed by the budgetary authority. The individual</p>



Budgetary authority	headings (title, chapter, article or item) provide a formal description of the nomenclature. Institutions with decisional powers on budgetary matters: the European Parliament and the Council of Ministers.
Budgetary commitment	A budgetary commitment is a reservation of appropriations to cover for subsequent expenses.
Cancellation of appropriations	Unused appropriations that may no longer be used.
Carryover of appropriations	Exception to the principle of annuality in so far as appropriations that could not be used in a given budget year may, under strict conditions, be exceptionally carried over for use during the following year.
Cash accounting	Accounting methodology based on cash flows, i.e. transactions are recognised when cash is received or paid, as opposed to accrual accounting.
Commitment appropriations	Commitment appropriations cover the total cost of legal obligations (contracts, grant agreements/decisions) that could be signed in the current financial year. Art. 11 of Eurojust Financial Regulation: <i>Commitment appropriations shall cover the total cost of the legal commitments entered into during the current financial year.</i>
Current asset	The group of assets considered to be liquid in that they can be turned into cash within one year.
Current liability	Liabilities to be paid within one year of the balance sheet date.
De-commitment	Cancellation of a reservation of appropriations
Differentiated appropriations	Differentiated appropriations are used to finance multiannual operations; they cover, for the current financial year, the total cost of the legal obligations entered into for operations whose implementation extends over more than one financial year. Art. 11 of Eurojust Financial Regulation: <i>The budget shall contain non-differentiated appropriations and, where justified by operational needs, differentiated appropriations. The latter shall consist of commitment appropriations and payment appropriations.</i>
Earmarked revenue	Revenue earmarked for a specific purpose, such as income from foundations, subsidies, gifts and bequests, including the earmarked revenue specific to each institution. (Cf. Assigned revenue)
Economic result	Impact on the balance sheet of expenditure and revenue based on accrual accounting rules.
Entitlements established	Entitlements are recovery orders that Eurojust must establish for collecting income.
EU	The European Union
Exchange rate difference	The difference resulting from currency exchange rates applied to the transactions concerning countries outside the euro area, or from the revaluation of assets and liabilities in foreign currency at the closure.



Expenditure	Term used to describe spending the budget from all types of funds sources.
Financial statements	Written reports which quantitatively describe the financial health of an organisation. They comprise the Statement of Financial Performance, the Balance Sheet, the Cash Flow Statement, the Statement of Changes in Net Assets (capital) and the explanatory notes.
Funds Source	Type of appropriations (e.g.: C1, C2, etc.)
Grants	Direct financial contributions, by way of donation, from the budget in order to finance either an action intended to help achieve an objective part of an EU policy or the functioning of a body which pursues an aim of general European interest or has an objective forming part of an EU policy.
Implementation	Cf. Budget implementation
Imprest account	Bank accounts and/or cash at hand used for the payment of low value expenses.
Income	Cf. Revenue
Legal base (basic act)	The legal base or basis is, as a general rule, a law based on an article in the Treaty giving competence to the Community for a specific policy area and setting out the conditions for fulfilling that competence including budget implementation. Certain Treaty articles authorise the Commission to undertake certain actions, which imply spending, without there being a further legal act.
Legal commitment	A legal commitment establishes a legal obligation towards third parties.
Liability	A financial obligation, debt, claim, payable or potential loss.
Non-differentiated appropriations	Non-differentiated appropriations are for operations of an annual nature. In the budget of Eurojust non-differentiated appropriations apply to administrative and to most of the operational expenditure.
Operational appropriations	Operational appropriations finance the different core activities of Eurojust, mainly in the form of grants or procurement.
Outstanding commitment	Legal commitments having not fully given rise to liquidation by payments. (Cf. RAL)
Outturn	Cf. Actual = Actual amounts
Payment	A payment is a cash disbursement to honour legal obligations.
Payment appropriations	Payment appropriations cover expenditure due in the current year, arising from legal commitments entered in the current year and/or earlier years (Art. 11 of Eurojust Financial Regulation).
RAL	Commitments resulting in payment appropriations remaining to be paid. Sum of outstanding commitments. Outstanding commitments (or RAL, from the French ' <i>reste à liquider</i> ') are defined as the amount of appropriations committed that have not



Recovery	yet been paid. (Cf. Outstanding commitments) The recovery order is the procedure by which the Authorising officer (AO) registers an entitlement by Eurojust in order to retrieve the amount which is due. The entitlement is the right that Eurojust has to claim the sum which is due by a debtor, usually a beneficiary.
Result	Cf. Budget result
Revenue	Term used to describe income from all sources financing the budget.
Surplus	Positive difference between revenue and expenditure (see Budget result) which has to be returned to the funding authority as provided in the Eurojust Financial Regulation.
Transfer	Transfers between budget lines imply the relocation of appropriations from one budget line to another, in the course of the financial year, and thereby they constitute an exception to the budgetary principle of specification. They are, however, expressly authorised by the Treaty on the Functioning of the European Union under the conditions laid down in the Eurojust Financial Regulation. The Eurojust Financial Regulation identifies different types of transfers depending on whether they are between or within budget titles, chapters, articles or headings and require different levels of authorization.