



College Decision 2018-09
of 26 June 2018
adopting the opinion of the College on the Eurojust Final Annual Accounts 2017

THE COLLEGE OF EUROJUST,

Having regard to the Council Decision of 28 February 2002 (2002/187/JHA) setting up Eurojust with a view to reinforcing the fight against serious crime, as amended by the Council Decision of 18 June 2003 (2003/659/JHA), and by Council Decision of 16 December 2008 (2009/426/JHA) (hereinafter referred to as “the Eurojust Council Decision”), and in particular Article 36 thereof,

Having regard to the Financial Regulation applicable to Eurojust and adopted by the College on 14 January 2014 (hereinafter referred to as “the Eurojust Financial Regulation”), and in particular Article 99 (2) thereof,

Having regard to the preliminary observations of the European Court of Auditors with a view to report on the annual accounts of Eurojust for the financial year 2017,

Having regard to the final annual accounts of Eurojust for the financial year 2017 signed off by the Accounting Officer on 11 June 2018 and drawn up by the Administrative Director on 13 June 2018 and sent to the College on 20 June 2018.

Whereas:

- (1) The final annual accounts of Eurojust for the financial year 2017 are attached as Annex I to this opinion;
- (2) The Preliminary observations of the European Court of Auditors with a view to a report on the annual accounts of Eurojust for the financial year 2017 are included in Annex II to this opinion;
- (3) PKF Littlejohn LLP Independent Auditors Report on the provisional annual accounts 2017 is attached as Annex III to this opinion.

HAS ISSUED THIS OPINION:

1. The College takes note that:
 - The European Court of Auditors in its observations on the accounts has made no reservation concerning the implementation of the Eurojust annual budget for 2017;
 - The independent external auditor has made no reservation concerning the reliability of the Eurojust 2017 annual accounts.
2. The College gives a favourable opinion on and endorses the final annual accounts of Eurojust for the financial year 2017.
3. The College requests the Administrative Director to take immediate actions to remedy the shortcomings identified by the European Court of Auditors, where relevant. The College looks forward to receiving the final outcome of these observations in due course.



4. The College requests the accounting officer to send the final annual accounts of Eurojust for the financial year 2017, together with this opinion, to the European Parliament, the Council, the European Court of Auditors and the accounting officer of the Commission.

Done at The Hague on 26 June 2018,

On behalf of the College of Eurojust,

A handwritten signature in blue ink, consisting of a stylized 'L' and 'H'.

LADISLAV HAMRAN

President of Eurojust



FINAL ANNUAL ACCOUNTS OF EUROJUST

Financial Statements

**Reports on Implementation of the
Budget**

Financial Year 2017



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 European Parliament, the Council, the Commission's Accounting Officer, the European Court of Auditors 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,

11/06/18

Aleksandra Haydar
The Accounting Officer of Eurojust

The Hague,

13/6/2018

Nick Panagiotopoulos
The Administrative Director of Eurojust



Table of Contents

CERTIFICATE.....	4
INTRODUCTION	5
FINANCIAL STATEMENTS.....	7
BALANCE SHEET	8
STATEMENT OF FINANCIAL PERFORMANCE.....	9
CASH FLOW STATEMENT	10
STATEMENT OF CHANGES IN NET ASSETS.....	10
NOTES TO THE FINANCIAL STATEMENTS.....	11
1. SIGNIFICANT ACCOUNTING POLICIES	11
2. NOTES TO THE BALANCE SHEET	17
3. NOTES TO THE STATEMENT OF FINANCIAL PERFORMANCE.....	21
4. NOTES TO THE CASH FLOW STATEMENT	23
5. CONTINGENT ASSETS AND LIABILITIES.....	24
6. OTHER SIGNIFICANT DISCLOSURES.....	24
7. PROTECTION OF THE BUDGET OF EUROJUST.....	26
8. FINANCIAL INSTRUMENTS.....	26
REPORTS ON IMPLEMENTATION OF THE BUDGET.....	30
BUDGET IMPLEMENTATION AT A GLANCE.....	31
BUDGETARY STRUCTURE AND PRINCIPLES	32
BUDGETARY OUTTURN ACCOUNT	35
RECONCILIATION OF THE BUDGET RESULT WITH THE ECONOMIC RESULT.....	36
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS	37
BUDGET IMPLEMENTATION.....	41
EXPLANATORY NOTES	75
ANNEX.....	78
LIST OF EUROJUST COLLEGE MEMBERS	79
LIST OF EUROJUST HEADS OF UNITS, SERVICES and OFFICES.....	80
ESTABLISHMENT PLAN 2017	81
Glossary and Abbreviations	82



EUROJUST

The European Union's Judicial Cooperation Unit

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

CERTIFICATE

The annual accounts of Eurojust for the year 2017 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



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 Mr Ladislav Hamran, National Member for the Slovak Republic, elected in October 2017. The preceding President was Ms Michèle Coninx, National Member for Belgium.

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 Nick Panagiotopoulos has been appointed by the College as the Administrative Director of Eurojust following a recruitment procedure.

The Accounting Officer of Eurojust is Ms Aleksandra Haydar, appointed by the College in accordance with Article 50 (1) of Eurojust Financial Regulation.

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



EUROJUST

The European Union's Judicial Cooperation Unit

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

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.



EUROJUST

The European Union's Judicial Cooperation Unit

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

FINANCIAL STATEMENTS



BALANCE SHEET

EUR

	Note	31.12.2017	31.12.2016
NON-CURRENT ASSETS		22,323,632	6,171,806
Intangible Assets	2.1	1,467,697	1,765,047
Property, Plant and Equipment	2.2	20,852,935	4,403,759
Buildings		10,255,883	-
Plant and equipment		13,518	2,439
Computer hardware		3,616,074	4,057,241
Furniture and vehicles		2,749,042	93,603
Other fixtures and fittings		4,218,418	138,614
Tangible assets under construction		-	111,862
Non-Current Receivables and Recoverables		3,000	3,000
Deposits		3,000	3,000
CURRENT ASSETS		9,465,303	9,868,423
Exchange Receivables	2.3	712,486	914,154
Deferred charges		679,808	851,311
Sundry and current receivables		32,678	62,843
Non-Exchange Receivables	2.3	1,110,737	831,337
Current recoverable member states		1,110,737	831,337
Cash and cash equivalents	2.4	7,642,080	8,122,932
TOTAL ASSETS		31,788,935	16,040,229
NON-CURRENT LIABILITIES		2,850,800	-
Provisions	2.5	2,850,800	-
CURRENT LIABILITIES		8,412,439	2,876,555
Provisions	2.6	61,270	682,400
Payables		1,061,850	290,405
Sundry and current payables	2.7	599,172	33,187
Accounts payable to consolidated EU entities	2.8	462,678	257,218
Accrued charges and deferred income		7,289,319	1,903,750
Accrued charges	2.9	4,473,916	1,903,750
Deferred income	2.9	2,815,403	-
TOTAL LIABILITIES		11,263,239	2,876,555
NET ASSETS		20,525,696	13,163,674
Accumulated surplus/deficit		13,163,674	5,541,336
Economic result of the year		7,362,022	7,622,338



STATEMENT OF FINANCIAL PERFORMANCE

		EUR	
	Note	2017	2016
REVENUE		49,354,652	43,487,924
Non-Exchange Revenue	3.1	49,353,724	43,484,925
EU Contribution		47,416,559	43,284,468
Other non-exchange revenue		1,937,165	200,457
Exchange Revenue	3.2	928	2,999
EXPENSES		(41,992,630)	(35,865,586)
Operating costs	3.3	(6,382,249)	(6,629,492)
Staff costs	3.4	(18,054,530)	(17,932,281)
Property, plant and equipment related costs	3.5	(14,220,872)	(8,316,281)
Other expenses	3.6	(3,334,979)	(2,987,532)
SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES		7,362,022	7,622,338
ECONOMIC RESULT OF THE YEAR		7,362,022	7,622,338

CASH FLOW STATEMENT

			EUR
	Note	2017	2016
Economic result of the year		7,362,022	7,622,338
Operating activities	4.1	11,610,807	730,250
Amortisation		882,131	770,546
Depreciation		2,461,487	1,098,439
Impairment of tangible assets		(41,762)	163,651
(Increase)/decrease in receivables and recoverables		(77,732)	(827,863)
Increase/(decrease) in provisions		(2,229,670)	-
Increase/(decrease) in payables		5,951,553	(134,575)
Increase/(decrease) in payables to consolidated EU entities		205,460	(340,431)
(Gains)/Losses on sale of property, plant and equipment		-	483
Investing activities	4.2	(19,453,681)	(4,182,267)
(Purchase) of intangible assets and property, plant and equipment		(19,453,681)	(4,182,267)
Net Cash flow		(480,852)	4,170,321
Net increase/(decrease) in cash and cash equivalents		(480,852)	4,170,321
Cash and cash equivalents at the beginning of the year		8,122,932	3,952,611
Cash and cash equivalents at year-end		7,642,080	8,122,932

STATEMENT OF CHANGES IN NET ASSETS

			EUR
	Note	Accumulated Surplus/(Deficit)	Economic result of the year
Balance as at 31 December 2016		5,541,336	7,622,338
Changes in accounting policies		-	-
Balance as at 1 January 2017		5,541,336	7,622,338
Allocation of the 2016 economic result		7,622,338	(7,622,338)
Economic result of the year		-	7,362,022
Balance as at 31 December 2017		13,163,674	7,362,022

NOTES TO THE FINANCIAL STATEMENTS

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 (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:

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,

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

revenue and expenses set out in the EU accounting rules. The application of the EU 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 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.

2017	Internally generated Computer Software	Other Computer Software	Total Computer Software	Intangible assets under construction	Total
Gross carrying amounts 01.01.2017	4,297,486	1,909,274	6,206,760	155,137	6,361,897
Additions	-	439,772	439,772	145,008	584,780
Disposals	-	-	-	-	-
Transfer between headings	-	-	-	-	-
Gross carrying amounts 31.12.2017	4,297,486	2,349,046	6,646,532	300,145	6,946,677
Accumulated amortization and impairment 01.01.2017	(2,808,246)	(1,788,604)	(4,596,850)	n/a	(4,596,850)
Amortization	(746,983)	(135,147)	(882,130)	n/a	(882,130)
Disposals	-	-	-	n/a	-
Accumulated amortization and impairment 31.12.2017	(3,555,229)	(1,923,751)	(5,478,980)	n/a	(5,478,980)
Net carrying amounts 31.12.2017	742,257	425,295	1,167,552	300,145	1,467,697

Not capitalised cost	Research cost	Not capitalised development cost
Cost of the year	149,516	84,428

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/Buildings	5%/10%*
Plant and equipment	12.5%
Computer hardware	25%
Vehicles	25%
Furniture	10%, 12.5%, 20%
Kitchen, cafeteria equipment	12.5%
Telecommunication and audio-visual equipment	25%

*In July 2017 Eurojust moved to its new headquarter located in the international zone of The Hague. The building was developed by the Host State and according to the agreement Eurojust contributed to the cost of the specific user installations (such as security installations) with estimated useful life of 10 years. The estimated redelivery costs have been capitalised for a period of 20 years, corresponding to the duration of the lease agreement.

The total amount of EUR 3,500,615 capitalised as leasehold improvement on the old premises has been fully depreciated and written off at the time of the actual move out and handover on 31 Aug 2017.

2017	Buildings	Plant and Equipment	Computer Hardware	Furniture and Vehicles	Other Fixtures and Fittings	Tangible Assets under Construction	Total
Gross carrying amounts 01.01.2017	3,500,615	188,957	9,307,373	2,198,808	1,088,318	111,863	16,395,934
Additions	10,720,711	14,212	652,410	2,884,980	4,596,587	-	18,868,900
Disposals	(3,500,615)	(86,109)	(893,701)	(1,601,678)	(282,332)	-	(6,364,435)
Transfers	-	-	111,863	-	-	(111,863)	-
Gross carrying amounts 31.12.2017	10,720,711	117,060	9,177,945	3,482,110	5,402,573	-	28,900,399
Accumulated amortization & impairment 01.01.2017	(3,500,615)	(186,518)	(5,250,132)	(2,105,205)	(949,705)	n/a	(11,992,175)
Depreciation	(464,828)	(4,128)	(1,207,973)	(256,841)	(527,716)	n/a	(2,461,486)
Disposals	3,500,615	86,109	893,701	1,601,678	282,332	n/a	6,364,435
Impairment write-back	-	995	2,533	27,300	10,934	n/a	41,762
Accumulated amortization & impairment 31.12.2017	(464,828)	(103,542)	(5,561,871)	(733,068)	(1,184,155)	n/a	(8,047,464)
Net carrying amounts 31.12.2017	10,255,883	13,518	3,616,074	2,749,042	4,218,418	-	20,852,935

**CURRENT ASSETS****2.3. Receivables**

	2017	2016
Deferred charges	281,400	520,236
Deferred charges with consolidated EU entities	398,408	331,075
Sundry receivables	31,435	62,843
Current receivables	395	-
Current receivables from consolidated EU entities	848	-
Current recoverable Member States	1,110,737	831,337
Total	1,823,223	1,745,491

The deferred charges (pre-payments) consist of prepaid subscriptions, maintenance fees, and European School fee 2018.

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

Current recoverable Member States represent outstanding VAT refund for the last two quarters of 2017 and outstanding Dutch Insurance Premium Tax refund. Eurojust pays the invoices from Dutch suppliers with VAT and claims the VAT refund from the Host State on a quarterly basis. The Dutch Insurance Premium Tax refund is claimed on an annual basis.

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

2.4. Cash and cash equivalents

	2017	2016
Bank accounts	7,605,755	8,097,730
Imprest accounts	36,325	25,202
Total	7,642,080	8,122,932

The bank accounts are held with ING Belgium, BNP Paribas–Fortis Belgium and UniCredit Germany.

NON-CURRENT LIABILITIES**2.5. Provisions**

According to Article 8 of the lease agreement for the new premises Eurojust has the obligation to remove the user installations when leaving the building. The estimated amount to cover this obligation (redelivery costs) is EUR 2,850,800 capitalised for a period of 20 years.

CURRENT LIABILITIES

2.6. Provisions

The previous headquarter of Eurojust was developed by the Host State (the Central Government Real Estate Agency) and Eurojust shared it with the International Criminal Court. According to Article 8 of the lease agreement Eurojust had the obligation to remove the user installations (security equipment, server room, etc.) when leaving the building. The estimated amount to cover this obligation was EUR 682,400 and has been settled.

	2017	2016
Estimated removal costs of user installations	-	682,400
Provision for legal cases	61,270	-
Total	61,270	682,400

2.7. Payables

	2017	2016
Current payables	25,536	25,797
Sundry payables	573,636	7,390
	599,172	33,187

The current payables comprise outstanding unpaid invoices from suppliers and other public bodies.

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

2.8. Accounts payable to consolidated EU entities

	2017	2016
Repayable positive budgetary result	462,678	255,269
Social contributions	-	1,949
Total	462,678	257,218

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.

2.9. Accrued charges and deferred income

	2017	2016
Accrued charges	4,473,916	1,903,750
Incl. accrued charges for annual leave carried over to 2018	346,871	382,276
Deferred income	2,815,403	-
	7,289,319	1,903,750

Accrued charges are revenue expenditure incurred but not yet paid. They are composed of estimated operating expenses of kEUR 460 for meetings and kEUR 517 for JITs activities, kEUR 358 office supplies, kEUR 2,666 building maintenance expenditure, kEUR 347 for annual leave compensation and kEUR 126 other expenditure.

The calculated amount of the holiday compensation (annual leave carried over) is recognised as accrued expense. 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.

Eurojust has not paid the full value of the user installations mentioned under note 2.2 and the amount of the net value of assets acquired which is above the actual payment has been recognised as income from donation. The latter has been deferred over the useful life of the donated assets.

3. NOTES TO THE STATEMENT OF FINANCIAL PERFORMANCE

3.1. Non-exchange revenue

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

	2017	2016
Union contribution	47,416,559	43,284,468
Miscellaneous recoveries	1,489,343	200,457
Income from donation	447,822	-
Total	49,353,724	43,484,925

Out of the amount of the Union Contribution kEUR 11,130 is related to the new premises project, the so called 'ring-fenced' budget.

Miscellaneous recoveries consist of amounts reimbursed by the Host State for rent on the previous premises paid during the transitional period of occupying two locations at the same time, Dutch Insurance Premium Tax refund and recoveries of expenses such as security services, telecommunications, and travel.

Income from donation – please see note 2.8.

3.2. Exchange revenue

	2017	2016
Bank interest and exchange rate gains	928	2,999

The foreign exchange gains include both amounts related to realised and unrealised exchange gains. The corresponding exchange losses are included under other expenses (see note 3.6). There is no bank interest accumulated in 2017.

3.3. Operating costs

Operating costs consist mostly of expenses for coordination meetings, seminars, missions, Joint Investigation Teams (JITs) activities, other operative expenses for the Members of the College, for the



European Judicial Network (EJN), as well as the expenses for the Joint Supervisory Body (JSB) and Genocide Network, and other Eurojust programme activities.

3.4. Staff costs

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

	2017	2016
Temporary agents	196	201
Contract agents	29	26
Total	225	227

3.5. Property, plant and equipment related costs

	2017	2016
Rent of buildings	3,966,779	2,694,157
Maintenance and security of buildings	6,898,052	3,536,613
Insurance	12,423	52,392
Depreciation of tangible fixed assets	2,461,487	1,098,439
Impairment of tangible fixed assets	-	163,651
Amounts written off	-	483
Depreciation of intangible fixed assets	882,131	770,546
Total	14,220,872	8,316,281

3.6. Other expenses

	2017	2016
Office supplies and maintenance	788,517	902,676
Communications and publications	80,936	97,561
Recruitment costs	87,939	105,791
Training costs	145,305	171,686
Missions	44,907	34,490
External non IT and consultancy services	562,530	493,110
External IT services	573,587	726,362
Expenses with other consolidated EU entities	932,542	395,251
Foreign exchange losses	1,571	1,906
Bank charges	594	2,729
Other	116,551	55,970
	3,334,979	2,987,532

The foreign exchange losses include both amounts related to realised and unrealised exchange losses. The corresponding exchange gains are included under exchange revenue (see note 3.2).

Other costs include insurance other than property, plant and equipment, transport and legal costs.

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).

4.2. Operating activities

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

4.3. 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

5.2. Contingent assets

Eurojust has identified no contingent assets in 2017.

5.3. Contingent liabilities

Eurojust has identified no contingent liabilities in 2017.

6. OTHER SIGNIFICANT DISCLOSURES

6.2. 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 (Central Governmental Real Estate Agency) for its new premises in the international zone of The Hague.

The period of the lease contract runs for 20 years starting from 24 March 2017, and the period of the service level agreement for maintenance runs for 15 years starting from the same date.

Description	Charges to be paid next year	Charges to be paid between 1 and 5 years	Charges to be paid later than 5 years	Total charges to be paid
Rent	3,685,540	12,851,400	42,653,360	59,190,300
Total	3,685,540	12,851,400	42,653,360	59,190,300

6.3. Services in-kind

Based on the lease agreement between Eurojust and the Host State that entered into force on 24 March 2017, the Netherlands covers part of the rental fees of the headquarters building in The Hague. The contract is valid for 20 years and the annual rental amount is EUR 5,640,162 which will be reviewed on 1 January each year and adjusted on the basis of the alteration of the monthly index of the Consumer Price Index (CPI) as published by the Netherlands Statistics Bureau. Therefore, an amount of EUR 2,354,699 is considered as services in-kind for 2017.

6.4. Outstanding commitments not yet expensed (carryforwards)

	2017	2016
Outstanding commitments	8,076,670	8,479,920
Accrued expenses	(4,473,916)	(1,903,750)
Deferred expenses	(679,808)	(851,311)
Invoices posted in expenses but not yet paid	(11,768)	(24,027)
Outstanding commitments not yet expensed	2,911,178	5,700,832

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 2017 statement of financial performance and that are part of the liabilities at year-end. The budgetary RAL is an amount representing the open commitments (carryforwards) for which payments and/or de-commitments have not yet been made. They are more than the payment appropriations carried over due to the use of differentiated appropriations for the JITs activities.

6.5. Significant legal commitments

	2017	2016
Multi-annual contractual commitments	2,685,315	15,689,791

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. The decrease from 2016 to 2017 is due to the settlement of said amounts in 2017.

6.6. Changes in accounting policies

There have been no changes in accounting policies for the financial year 2017.

6.7. Related parties

The related parties of Eurojust are the other EU consolidated entities and the key management personnel of Eurojust. Transactions between these parties take place within normal Eurojust operations and therefore, no specific disclosure requirements are necessary for these transactions, in accordance with the EU accounting rules.

6.8. Key management entitlements

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 429 of 14 December 2017. The Administrative Director is remunerated in accordance with the Staff Regulations of the European Union that is published on the Europa website which is the official document describing the rights and obligations of all officials of the EU. The Administrative Director has not received any preferential loans from Eurojust.

6.9. Events after the balance sheet date

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

7. PROTECTION OF THE BUDGET OF EUROJUST

7.2. 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 follow-up by the Accounting Officer of Eurojust.

7.3. 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.

8. 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:

	2017	2016
Financial assets		
Deposits, non-current	3,000	3,000
Deferred charges	679,808	851,311
Sundry receivables	31,435	62,843
Current receivables	1,243	
Current recoverable Member States	1,110,737	831,337
Cash and cash equivalents	7,642,080	8,122,932
Total financial assets	9,468,303	9,871,423
Financial liabilities		
Current payables	25,536	25,797
Sundry payables	573,636	7,389



Accounts payable to consolidated EU entities	462,678	257,218
Total financial liabilities	1,061,850	290,404
Total net financial instruments	8,406,453	9,581,019

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 2017	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	1,110,737			7,641,953
Prime and high grade	1,110,737			5,077,910
Upper medium grade				2,564,043
Counterparties <u>without</u> external credit rating		714,638	848	127
Debtors who never defaulted		714,638	848	127

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.

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 2017	< 1 year	Total
Payables with third parties	599,172	599,172
Payables with consolidated entities	462,678	462,678
Total liabilities	1,061,850	1,061,850

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

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

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

Market risk

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

Interest rate risk

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

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

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

Foreign currency risk

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

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

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

**Overview of the foreign currencies to which Eurojust is exposed**

	EUR	Total EUR
31 December 2017		
Monetary assets	9,468,303	9,468,303
Receivables with Member States	1,110,737	1,110,737
All receivables with third parties including accruals & deferrals (excl. receivables with MS and receivables with consol. entities)	714,638	714,638
Receivables with consolidated entities	848	848
Cash and cash equivalents (incl. ST deposits <3months)	7,642,080	7,642,080
Monetary liabilities	1,061,850	1,061,850
Payables with third parties	599,172	599,172
Payables with consolidated entities	462,678	462,678
Net Position	8,406,453	8,406,453

Fair value

The estimated fair values of all financial instruments of Eurojust are equal or approximate to their book values as at 31 Dec 2017 and 31 Dec 2016. All financial assets and liabilities are receivable or repayable on demand or within one year.



EUROJUST

The European Union's Judicial Cooperation Unit

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

REPORTS ON IMPLEMENTATION OF THE BUDGET

BUDGET IMPLEMENTATION AT A GLANCE

Revenue (1)	Commitment Appropriations (2)	Payment Appropriations (3)
<ul style="list-style-type: none"> 100% of revenue established collected, (2016: 100%) out of which: 100% Initial Budget (2016: 100%) 0% Amending Budget (2016: 0%) 99.5% assigned revenue (2016: 100%) 	<ul style="list-style-type: none"> 97.6% executed (2016: 99.4%) 97.2% on administrative costs (2016: 99.4%) 99.8% on operational budget (2016: 99.6%) 2.3% carryovers (2016: 0.4%) 0.03% cancelled (2016: 0.1%) 	<ul style="list-style-type: none"> 85% executed (2016: 81.2%) 86.7% on administrative costs (2016: 81.4%) 76.1% on operational budget (2016: 80.2%) 14.2% carryovers (2016: 18.3%) 0.8% cancelled (2016: 0.5%)

(1) Funds cashed in 2017, including assigned revenues

(2) Funds committed in 2017 (all fund sources), as a percentage of total commitment appropriations available in 2017, including appropriations arising from assigned revenues

(3) Funds paid in 2017 (all fund sources), as a percentage of total payment appropriations available in 2017, including appropriations arising from assigned revenues.

Main events influencing the budget implementation in 2017

- Increased volume of operational work - the National Desks registered 2,550 cases and 302 coordination meetings took place in relation to 376 cases, Eurojust hosted 17 coordination centres, increasing demands for financial contributions to Joint Investigation Teams, etc.
- Move to the new premises – Eurojust has moved to its new premises in July 2017.

Eurojust started 2017 with a voted budget of EUR 48,379,237 in commitment appropriations, including the ring-fenced amount of EUR 11,130,000 for the new premises project. This budget was EUR 5 million or 9 % lower than originally requested by Eurojust, placing constraints to the organisational capacity and ability to implement the 2017 work programme. In September 2017 and in order to accommodate the increasing demand for JIT grants, Eurojust was successful in its request to the budgetary authorities to increase its budget allocation by EUR 310,000, up to a total of EUR 48,689,237 in commitment appropriations.

Thanks to the postponement of the delivery of the new building and other unforeseen surpluses from the new premises project, the budgetary pressure towards the end of the financial year was alleviated and a record-breaking budget **execution rate of 99.97% for final adopted budget** (fund source C1) was achieved (compared to 99.89% in 2016). Only EUR 14,869 of a total budget of EUR 48,689,237 was not committed at the end of the year.

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 the 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



EUROJUST

The European Union's Judicial Cooperation Unit

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

BUDGETARY OUTTURN ACCOUNT

1.1.2017 - 31.12.2017

EUR

	2017	2016
REVENUE		
Union contribution, cashed	47,879,237	43,539,737
Other revenue, cashed	1,453,368	204,863
TOTAL REVENUE (a)	49,332,605	43,744,600
EXPENDITURE		
Budget Title 1: Staff		
Payments current year	19,496,791	18,843,546
Appropriations carried over to next year	258,016	138,756
Budget Title 2: Administrative		
Payments current year	16,168,607	9,680,577
Appropriations carried over to next year	6,048,809	6,638,894
Budget Title 3: Operational		
Payments current year	5,620,227	6,506,797
Appropriations carried over to next year	1,925,299	1,902,283
TOTAL EXPENDITURE (b)	49,517,749	43,710,853
RESULT FOR THE FINANCIAL YEAR BEFORE SPECIAL ITEMS (a-b)	(185,144)	33,747
Cancellation of unused payment appropriations carried over from the previous year	448,452	205,113
Adjustment for carry-over from the previous year – assigned revenue	200,013	16,766
Exchange rate differences	(643)	(357)
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR	462,678	255,269

RECONCILIATION OF THE BUDGET RESULT WITH THE ECONOMIC RESULT

EUR

	2017	2016
Statement of Financial Performance (economic result)	7,362,023	7,622,338
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)	(1,903,750)	(1,905,834)
Adjustments for accrual cut-off (cut-off current year)	4,473,916	1,903,750
Unpaid invoices at year-end but booked in charges	11,769	26,984
Depreciation of intangible and tangible assets	3,343,618	1,869,468
Provisions	(621,130)	-
Value reductions	(41,762)	164,133
Recovery Orders issued in the year on revenue accounts and not yet cashed	(7,348)	-
Pre-financing received in previous year and cleared in the year	-	(8,415)
Payments made from carryovers of payment appropriations	8,031,468	3,478,248
Adjustments for deferred charges (cut-off)	(679,808)	(851,311)
Adjustments for deferred charges previous year (reversal)	851,311	486,241
Income from donation	(447,823)	-
Adjustments for budgetary items (items included in the Budgetary Outturn but not in the Statement of Financial Performance)		
Asset acquisitions (less unpaid amounts)	(12,760,243)	(4,282,604)
New pre-financing received in the year and remaining open as at 31.12	462,678	255,269
Budgetary recovery orders issued before the year and cashed in the year	-	967
Payment appropriations carried over to next year	(8,232,124)	(8,679,933)
Cancellation of unused carried over payment appropriations from previous year	448,452	205,113
Adjustment for carryover from the previous year of appropriations available at 31.12 arising from assigned revenue	200,013	16,766
Payments on open invoices from previous year booked in charges	(26,984)	(24,027)
Other	(1,597)	(21,884)
Total	462,678	255,269
Budgetary result (+ for surplus)	462,678	255,269

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 commitment appropriations = Initial budget + Amending budget + Transfers

Budget Line	Description	Initial Adopted Budget	Amending Budget	Transfers	Final Adopted Budget	Actual Committed
A01100	Basic salaries TA	10,501,670		757,453	11,259,123	11,259,123
A01101	Allowances TA	4,794,629		97,241	4,891,870	4,891,870
A01102	Insurances TA	726,319		(129,962)	596,357	596,357
A01110	Contract agents	1,140,166		190,414	1,330,580	1,330,580
A01120	Training and development for staff	160,334		26,920	187,254	187,235
A01171	European school subsidy	602,143		-	602,143	602,143
A01174	Supplementary clerical and interim services	50,000		115,909	165,909	165,909
A01180	Expenditure related to Recruitment	30,000		98,883	128,883	128,883
A01181	Expenses upon Entry Exit	30,000		(18,698)	11,302	11,216
A01300	Mission expenses Eurojust Staff	47,500		1,860	49,360	45,269
A01400	Running costs of kitchenettes and canteens	107,000		(20,511)	86,489	86,489
A01410	Medical services	65,000		(25,565)	39,435	39,435
A01500	Consultancy	35,000		201,809	236,809	236,809
A01502	Administrative translations	3,000		(388)	2,612	2,612
A01503	Administrative translations Legal	3,500		(3,341)	159	159
A01504	Administrative assistance HR	160,000		(31,883)	128,117	126,117
A01620	Other welfare expenditure	5,000		(2,561)	2,439	2,439
A01630	Staff Committee	35,000		(500)	34,500	34,261
A01700	Represent Expenses Administration	3,000		2,458	5,458	5,457
A01703	Internal Meetings Administration	2,000		(1,706)	294	294
Title 1	Expenditure relating to persons working with Eurojust	18,501,261		1,257,832	19,759,093	19,752,656
A02000	Rent and ground rent	3,000,000		562,680	3,562,680	3,562,680
A02010	Insurances	128,000		(76,578)	51,422	51,422
A02020	Water gas electricity	675,000		(309,129)	365,871	365,871



EUROJUST

The European Union's Judicial Cooperation Unit

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

Budget Line	Description	Initial Adopted Budget	Amending Budget	Transfers	Final Adopted Budget	Actual Committed
	and heating utilities					
A02030	Cleaning maintenance and waste	719,000		(260,046)	458,954	458,954
A02050	Security surveillance fire health safety at work	2,084,000		(294,222)	1,789,778	1,789,778
A02070	ICT Security projects	250,000		(47,144)	202,856	202,856
A02090	Other expenditure on buildings	883,000		(326,199)	556,801	556,801
A02091	Audio Video equipment	5,000		(893)	4,107	4,107
A02101	Software	87,139		9,631	96,770	96,770
A02210	Furniture and related costs	7,000		(1,495)	5,505	5,500
A02230	Cars maintenance repair insurance registration	40,000		(2,000)	38,000	38,000
A02250	Purchase of books for the administration	5,000		(18)	4,982	4,978
A02252	Subscriptions non operational	17,500		218	17,718	17,718
A02300	Stationery office supplies conference promo material	51,700		(5,000)	46,700	46,700
A02320	Bank charges	2,000		(1,000)	1,000	1,000
A02330	Legal expenses	10,000		(6,650)	3,350	3,350
A02400	Postal charges	39,000		(18,000)	21,000	21,000
A02410	Telecommunications and internet charges	132,685		(65,856)	66,829	66,829
A02420	ICT Projects	440,000		(78,529)	361,471	361,454
A02421	ICT Hardware	259,466		197,638	457,104	457,095
A02422	ICT Maintenance	452,612		(101,286)	351,326	350,843
A02500	New premises Consultancy project cost	660,000		(143,812)	516,188	516,188
A02501	New premises ring fenced budget	11,130,000		-	11,130,000	11,130,000
A02502	New premises ICT consultancy costs	523,200		(49,340)	473,860	473,831
Title 2	Investments in immovable property, rental of buildings and associated cost	21,601,302		(1,017,031)	20,584,271	20,583,724
B03000	Coordination	767,970		164,768	932,738	932,738



EUROJUST

The European Union's Judicial Cooperation Unit

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

Budget Line	Description	Initial Adopted Budget	Amending Budget	Transfers	Final Adopted Budget	Actual Committed
	meetings and tactical meetings					
B03001	Interpretation Services	1,151,955		(47,686)	1,104,269	1,104,269
B03005	Training for National Members	30,000		3,510	33,510	33,510
B03007	Transcription costs for plenary meetings	20,000		(12,271)	7,729	7,729
B03010	Seminars and strategic meetings	200,000		(74,468)	125,532	125,531
B03020	Protocol Office and representation expenses College	14,000		(3,450)	10,550	10,550
B03100	Operational Missions Domestic Work Of NM	300,000		(34,939)	265,061	260,333
B03120	Common Missions EU and Third countries	150,000		(45,516)	104,484	104,360
B03130	Other Missions	76,500		(39,463)	37,037	35,098
B03140	Mission Insurance expenses	25,000		(9,113)	15,887	15,887
B03150	Seconded National Experts	1,100,000		(107,910)	992,090	992,090
B03200	Public Relation Publications information material	60,500		4,792	65,292	65,279
B03203	Annual report	100,000		(1,476)	98,524	98,524
B03205	Cooperation with other EU agencies	5,000		2,849	7,849	7,849
B03300	Purchase of Books for the College	12,000		18,645	30,645	30,645
B03301	Hardcopy and electronic Subscriptions for the College	120,000		12,013	132,013	132,012
B03310	ICT Projects	829,500		96,884	926,384	926,345
B03320	Telecommunications and internet charges for Nation	309,598		(145,620)	163,978	163,978
B03323	Hardware for National desks	389,198		287,251	676,449	676,401
B03324	Software for National desks	130,709		14,423	145,132	145,132
B03325	Maintenance Services for National desks	678,918		(142,887)	536,031	535,306
B03326	ICT consultancy	101,726		(101,726)	-	-
B03400	Translation of documents	130,000		(7,115)	122,885	122,885



EUROJUST

The European Union's Judicial Cooperation Unit

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

Budget Line	Description	Initial Adopted Budget	Amending Budget	Transfers	Final Adopted Budget	Actual Committed
B03500	EJN Projects	210,000		3,159	213,159	213,159
B03510	EJN Meetings	176,000		(36,239)	139,761	139,615
B03520	EJN awareness and other expenses	30,000		(3,422)	26,578	26,578
B03600	JSB Meetings and other related costs	31,000		(11,583)	19,417	19,360
B03700	JIT meetings and other expenses	52,100		(6,713)	45,387	45,387
B03720	Grants related to JITs (differentiated appropriations) 1	1,000,000	310,000	-	1,310,000	1,310,000
B03800	Genocide meetings and other expenses	75,000		(17,500)	57,500	57,440
Title 3	Operational Expenditure	8,276,674	310,000	(240,801)	8,345,873	8,337,989
TOTAL		48,379,237	310,000	-	48,689,237	48,674,368



EUROJUST

The European Union's Judicial Cooperation Unit

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

BUDGET IMPLEMENTATION

Fund Source C1

Initial budget + Amending budget + Transfers

Chapter	Description	Final Adopted 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	19,173,422	19,173,316	100.0%	106	19,025,587	99.2%	147,729	0.8%
13	Missions and duty travel	49,360	45,269	91.7%	4,091	44,993	91.2%	276	0.6%
14	Socio-medical infrastructure	125,924	125,924	100.0%	-	110,549	87.8%	15,375	12.2%
15	External services	367,697	365,697	99.5%	2,000	282,137	76.7%	83,560	22.8%
16	Social services	36,939	36,699	99.4%	239	31,012	84.0%	5,687	15.5%
17	Representation expenses and internal meetings	5,752	5,751	100.0%	1	751	13.1%	5,000	86.9%
Total Title 1		19,759,093	19,752,656	100.0%	6,437	19,495,029	98.7%	257,627	1.3%
20	Rental of buildings and associated costs	6,992,469	6,992,468	100.0%	-	5,322,676	76.1%	1,669,792	23.9%
21	Data processing	96,770	96,770	100.0%	-	57,528	59.4%	39,242	40.6%
22	Movable property and associated costs	66,205	66,196	100.0%	9	52,796	79.7%	13,400	20.2%
23	Current administrative expenditure	51,050	51,050	100.0%	-	36,345	71.2%	14,705	28.8%
24	Postal charges, telecom and computer infrastructure	1,257,730	1,257,220	100.0%	510	608,874	48.4%	648,346	51.6%
25	New Eurojust Premises Project	12,120,048	12,120,019	100.0%	29	9,688,420	79.9%	2,431,599	20.1%
Total Title 2		20,584,271	20,583,724	100.0%	548	15,766,639	76.6%	4,817,084	23.4%



EUROJUST

The European Union's Judicial Cooperation Unit

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

Chapter	Description	Final Adopted 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)
30	Meetings, seminars, trainings and representation expenses	2,214,328	2,214,327	100.0%	2	1,917,490	86.6%	296,837	13.4%
31	Operational and experts missions	1,414,560	1,407,768	99.5%	6,793	1,395,226	98.6%	12,542	0.9%
32	Public relations and publications	171,665	171,652	100.0%	13	145,006	84.5%	26,646	15.5%
33	Data and documentation expenditure	2,610,632	2,609,819	100.0%	814	1,225,253	46.9%	1,384,565	53.1%
34	Translation case work	122,885	122,885	100.0%	-	106,566	86.7%	16,318	13.3%
35	EJN projects, meetings and representation expenses	379,498	379,352	100.0%	146	210,272	55.4%	169,080	44.6%
36	JSB meetings and representation expenses	19,417	19,360	99.7%	58	19,360	99.7%	-	0.0%
37	Joint Investigation Teams (JIT) meetings and other expenses	45,387	45,387	100.0%	-	41,989	92.5%	3,398	7.5%
38	Meetings on genocide and other expenses	57,500	57,440	99.9%	60	53,083	92.3%	4,356	7.6%
Total Title 3		7,035,873	7,027,989	99.9%	7,884	5,114,246	72.7%	1,913,743	27.2%
Total		47,379,237	47,364,368	99.97%	14,869	40,375,914	85.22%	6,988,454	14.8%

Remarks:

The table covers non-differentiated appropriations only

Final Budget = Commitment appropriations = Payment appropriations

CA = Commitment appropriations

PA = Payment appropriations



EUROJUST

The European Union's Judicial Cooperation Unit

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

Fund Source C2

Payment Appropriations carried over based on a decision from 2016 (C1 in 2016 to C2 in 2017)

Chapter	Description	Carried Over (1)	Paid (2)	Rate Paid (2)/(1)	PA Not Used (3)=(1)-(2)	Rate PA Not Used =(3)/(1)
37	JITs grants, meetings and other expenses	559,043	344,819	61.7%	214,224	38%
	Total Title 3	559,043	344,819	61.7%	214,224	38%
	Total	559,043	344,819	61.7%	214,224	38%

Fund Source C4

Appropriations arising from internal assigned revenue cashed in 2017

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	370	-	0.0%	-	0.0%	370	-
	Total Title 1	370	-	0.0%	-	0.0%	370	-
20	Rental of buildings and associated costs	1,434,966	270,456	18.8%	208,748	14.5%	1,164,510	61,708
24	Postal charges, telecom and computer infrastructure	4,239	599	14.1%	599	14.1%	3,640	-
25	New Eurojust Premises Project	2,125	258	12.2%	258	12.2%	1,867	-
	Total Title 2	1,441,330	271,313	18.8%	209,605	14.5%	1,170,017	61,708
31	Operational and experts missions	4,723	2,188	46.3%	-	0.0%	2,535	2,188
33	Data and documentation expenditure	6,945	189	2.7%	189	2.7%	6,756	-
	Total Title 3	11,669	2,377	20.4%	189	1.6%	9,291	2,188
	Total	1,453,368	273,690	18.8%	209,794	14.4%	1,179,678	63,896

Revenue Cashed = Commitment Appropriations (CA) = Payment Appropriations (PA)



EUROJUST

The European Union's Judicial Cooperation Unit

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

Fund Source C5

Appropriations arising from internal assigned revenue cashed in 2016 carried over to 2017

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	1,181	1,181	100.0%	1,162	98.4%	-	19
13	Missions and duty travel	601	601	100.0%	601	100.0%	-	-
Total Title 1		1,781	1,781	100.0%	1,762	98.9%	-	19
20	Rental of building and associated costs	191,898	191,898	100.0%	191,898	100.0%	-	-
24	Postal charges, telecom and computer infrastructure	466	466	100.0%	466	100.0%	-	-
Total Title 2		192,363	192,363	100.0%	192,363	100.0%	-	-
31	Operational and experts missions	5,760	5,760	100.0%	5,760	100.0%	-	-
33	Data and documentation expenditure	31	31	100.0%	31	100.0%	-	-
35	EJN projects, meetings and representation expenses	77	77	100.0%	-	0.0%	-	77
Total Title 3		5,868	5,868	100.0%	5,792	98.7%	-	77
Total		200,013	200,013	100.0%	199,918	100.0%	-	96

Remarks:

Carried Over = Commitment Appropriations = Payment Appropriations

CA = Commitment Appropriations

PA = Payment Appropriations



EUROJUST

The European Union's Judicial Cooperation Unit

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

Fund Source C8

Payment appropriations carried over from 2016 to 2017 (C1 in 2016 to C8 in 2017)

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	78,345	71,905	91.8%	6,440	8.2%
13	Missions and duty travel	13	13	100.0%	-	0.0%
14	Socio-medical infrastructure	7,963	7,209	90.5%	754	9.5%
15	External services	36,781	33,921	92.2%	2,860	7.8%
16	Social services	12,117	9,974	82.3%	2,142	17.7%
17	Representation expenses and internal meetings	1,757	1,127	64.2%	629	35.8%
Total Title 1		136,975	124,149	90.6%	12,826	9.4%
20	Rental of buildings and associated costs	985,697	955,932	97.0%	29,764	3.0%
21	Data processing	56,453	56,453	100.0%	-	0.0%
22	Movable property and associated costs	125,058	123,543	98.8%	1,515	1.2%
23	Current administrative expenditure	19,278	19,171	99.4%	107	0.6%
24	Postal charges, telecom and computer infrastructure	392,562	368,783	93.9%	23,779	6.1%
25	New Eurojust Premises Project	4,867,483	4,813,266	98.9%	54,217	1.1%
Total Title 2		6,446,531	6,337,148	98.3%	109,382	1.7%
30	Meetings, seminars, trainings and representation expenses	218,050	161,237	73.9%	56,813	26.1%
31	Operational and experts missions	13,652	11,641	85.3%	2,011	14.7%
32	Public relations and publications	18,941	18,369	97.0%	572	3.0%
33	Data and documentation expenditure	926,793	883,224	95.3%	43,568	4.7%
34	Translations case work	15,737	13,655	86.8%	2,082	13.2%
35	EJN projects, meetings and representation expenses	135,220	131,463	97.2%	3,757	2.8%



EUROJUST

The European Union's Judicial Cooperation Unit

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

36	JSB meetings and representation expenses	2,848	996	35.0%	1,852	65.0%
37	Joint Investigation Teams (JIT) meetings and other expenses	3,502	2,144	61.2%	1,357	38.8%
38	Meetings on genocide and other expenses	2,630	2,622	99.7%	8	0.3%
Total Title 3		1,337,372	1,225,351	91.6%	112,020	8.4%
Total		7,920,877	7,686,649	97.0%	234,228	3.0%

Remarks:

Carried over = Payment appropriations

PA = Payment appropriations

Appropriations Carried Over and Commitments Carried Forward from 2017 to 2018

Description	Fund Source Sender	Fund Source Receiver	Carry Over of Commitment Appropriations	Carry Over of Payment Appropriations	Carryovers of Commitments (DA)	Total
Payment Appropriations Current Budget Automatic Carryover	C1	C8		6,988,454		6,988,454
Commitments Current Budget Automatic Carryover (JITs grants)	C1	C8			892,188	892,188
Commitments Prior Budget Automatic Carryover (JITs grants)	C8	C8			132,036	132,036
Payment Appropriations arising from internal assigned revenue	C4	C8		63,896		63,896
Commitment Appropriations arising from internal assigned revenue	C4	C5	1,179,678			1,179,678
Payment Appropriations arising from internal assigned revenue carried over	C5	C8		96		96
Total			1,179,678	7,052,446	1,024,224	9,256,348

CA = Commitment appropriations

PA = Payment appropriations

DA = Differentiated appropriations



EUROJUST

The European Union's Judicial Cooperation Unit

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

Implementation of Budget Revenue

EUR

Budget Line	Description	Entitlements Established			Revenue Received				Outstanding
		Current Year	Carried Over	Total	On entitlements of current year	On entitlements carried over	Total	Rate	
		1	2	3=1+2	4	5	6=4+5	7=6/3	
901	Subsidy from the EU General Budget	47,879,237	-	47,879,237	47,879,237	-	47,879,237	100.0%	-
902	Other income*	1,460,716	-	1,460,716	1,453,368	-	1,453,368	99.5%	7,348
Total		49,339,953	-	49,339,953	49,332,605	-	49,332,605	100.0%	7,348

* Other income consist of internal assigned revenues received during the year



EUROJUST

The European Union's Judicial Cooperation Unit

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

Breakdown and Changes in Commitment Appropriations

EUR

Budget Line	Budget Appropriations				Additional Appropriations			Total Appropriations Available
	Initial Adopted Budget	Amending Budgets	Transfers	Final Adopted Budget	Carryovers	Assigned Revenue	Total	
	1	2	3	4=1+2+3	5	6	7=5+6	
A01100	10,501,670	0	757,453	11,259,123	0	0	0	11,259,123
A01101	4,794,629	0	97,241	4,891,870	0	0	0	4,891,870
A01102	726,319	0	(129,962)	596,357	0	0	0	596,357
A01110	1,140,166	0	190,414	1,330,580	0	0	0	1,330,580
A01120	160,334	0	26,920	187,254	0	1,550	1,550	188,804
A01171	602,143	0	0	602,143	0	0	0	602,143
A01174	50,000	0	115,909	165,909	0	0	0	165,909
A01180	30,000	0	98,883	128,883	0	0	0	128,883
A01181	30,000	0	(18,698)	11,302	0	0	0	11,302
Total 11	18,035,261	0	1,138,161	19,173,422	0	1,550	1,550	19,174,972
A01300	47,500	0	1,860	49,360	0	601	601	49,961
Total 13	47,500	0	1,860	49,360	0	601	601	49,961
A01400	107,000	0	(20,511)	86,489	0	0	0	86,489
A01410	65,000	0	(25,565)	39,435	0	0	0	39,435
Total 14	172,000	0	(46,076)	125,924	0	0	0	125,924
A01500	35,000	0	201,809	236,809	0	0	0	236,809
A01502	3,000	0	(388)	2,612	0	0	0	2,612
A01503	3,500	0	(3,341)	159	0	0	0	159
A01504	160,000	0	(31,883)	128,117	0	0	0	128,117
Total 15	201,500	0	166,197	367,697	0	0	0	367,697
A01620	5,000	0	(2,561)	2,439	0	0	0	2,439



EUROJUST

The European Union's Judicial Cooperation Unit

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

Budget Line	Budget Appropriations				Additional Appropriations			Total Appropriations Available
	Initial Adopted Budget	Amending Budgets	Transfers	Final Adopted Budget	Carryovers	Assigned Revenue	Total	
	1	2	3	4=1+2+3	5	6	7=5+6	
A01630	35,000	0	(500)	34,500	0	0	0	34,500
Total 16	40,000	0	(3,061)	36,939	0	0	0	36,939
A01700	3,000	0	2,458	5,458	0	0	0	5,458
A01703	2,000	0	(1,706)	294	0	0	0	294
Total 17	5,000	0	752	5,752	0	0	0	5,752
Total Title A-1	18,501,261	0	1,257,832	19,759,093	0	2,151	2,151	19,761,244
A02000	3,000,000	0	562,680	3,562,680	0	1,457,312	1,457,312	5,019,992
A02010	128,000	0	(76,578)	51,422	0	52,561	52,561	103,983
A02020	675,000	0	(309,129)	365,871	0	0	0	365,871
A02030	719,000	0	(260,046)	458,954	0	0	0	458,954
A02050	2,084,000	0	(294,222)	1,789,778	0	116,991	116,991	1,906,769
A02070	250,000	0	(47,144)	202,856	0	0	0	202,856
A02090	883,000	0	(326,199)	556,801	0	0	0	556,801
A02091	5,000	0	(893)	4,107	0	0	0	4,107
Total 20	7,744,000	0	(751,532)	6,992,469	0	1,626,863	1,626,863	8,619,332
A02101	87,139	0	9,631	96,770	0	0	0	96,770
Total 21	87,139	0	9,631	96,770	0	0	0	96,770
A02210	7,000	0	(1,495)	5,505	0	0	0	5,505
A02230	40,000	0	(2,000)	38,000	0	0	0	38,000
A02250	5,000	0	(18)	4,982	0	0	0	4,982
A02252	17,500	0	218	17,718	0	0	0	17,718
Total 22	69,500	0	(3,295)	66,205	0	0	0	66,205



EUROJUST

The European Union's Judicial Cooperation Unit

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

Budget Line	Budget Appropriations				Additional Appropriations			Total Appropriations Available
	Initial Adopted Budget	Amending Budgets	Transfers	Final Adopted Budget	Carryovers	Assigned Revenue	Total	
	1	2	3	4=1+2+3	5	6	7=5+6	
A02300	51,700	0	(5,000)	46,700	0	0	0	46,700
A02320	2,000	0	(1,000)	1,000	0	0	0	1,000
A02330	10,000	0	(6,650)	3,350	0	0	0	3,350
Total 23	63,700	0	(12,650)	51,050	0	0	0	51,050
A02400	39,000	0	(18,000)	21,000	0	41	41	21,041
A02410	132,685	0	(65,856)	66,829	0	4,664	4,664	71,493
A02420	440,000	0	(78,529)	361,471	0	0	0	361,471
A02421	259,466	0	197,638	457,104	0	0	0	457,104
A02422	452,612	0	(101,286)	351,326	0	0	0	351,326
Total 24	1,323,763	0	(66,033)	1,257,730	0	4,705	4,705	1,262,435
A02500	660,000	0	(143,812)	516,188	0	2,125	2,125	518,313
A02501	11,130,000	0	0	11,130,000	0	0	0	11,130,000
A02502	523,200	0	(49,340)	473,860	0	0	0	473,860
Total 25	12,313,200	0	(193,152)	12,120,048	0	2,125	2,125	12,122,173
Total Title A-2	21,601,302	0	(1,017,031)	20,584,271	0	1,633,693	1,633,693	22,217,965
B03000	767,970	0	164,768	932,738	0	0	0	932,738
B03001	1,151,955	0	(47,686)	1,104,269	0	0	0	1,104,269
B03005	30,000	0	3,510	33,510	0	0	0	33,510
B03007	20,000	0	(12,271)	7,729	0	0	0	7,729
B03010	200,000	0	(74,468)	125,532	0	0	0	125,532
B03020	14,000	0	(3,450)	10,550	0	0	0	10,550
Total 30	2,183,925	0	30,403	2,214,328	0	0	0	2,214,328



EUROJUST

The European Union's Judicial Cooperation Unit

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

Budget Line	Budget Appropriations				Additional Appropriations			Total Appropriations Available
	Initial Adopted Budget	Amending Budgets	Transfers	Final Adopted Budget	Carryovers	Assigned Revenue	Total	
	1	2	3	4=1+2+3	5	6	7=5+6	
B03100	300,000	0	(34,939)	265,061	0	0	0	265,061
B03120	150,000	0	(45,516)	104,484	0	3,466	3,466	107,950
B03130	76,500	0	(39,463)	37,037	0	0	0	37,037
B03140	25,000	0	(9,113)	15,887	0	2,188	2,188	18,075
B03150	1,100,000	0	(107,910)	992,090	0	4,829	4,829	996,920
Total 31	1,651,500	0	(236,940)	1,414,560	0	10,484	10,484	1,425,044
B03200	60,500	0	4,792	65,292	0	0	0	65,292
B03203	100,000	0	(1,476)	98,524	0	0	0	98,524
B03205	5,000	0	2,849	7,849	0	0	0	7,849
Total 32	165,500	0	6,165	171,665	0	0	0	171,665
B03300	12,000	0	18,645	30,645	0	0	0	30,645
B03301	120,000	0	12,013	132,013	0	0	0	132,013
B03310	829,500	0	96,884	926,384	0	0	0	926,384
B03320	309,598	0	(145,620)	163,978	0	6,977	6,977	170,955
B03323	389,198	0	287,251	676,449	0	0	0	676,449
B03324	130,709	0	14,423	145,132	0	0	0	145,132
B03325	678,918	0	(142,887)	536,031	0	0	0	536,031
B03326	101,726	0	(101,726)	0	0	0	0	0
Total 33	2,571,649	0	38,983	2,610,632	0	6,977	6,977	2,617,609
B03400	130,000	0	(7,115)	122,885	0	0	0	122,885
Total 34	130,000	0	(7,115)	122,885	0	0	0	122,885
B03500	210,000	0	3,159	213,159	0	77	77	213,235
B03510	176,000	0	(36,239)	139,761	0	0	0	139,761



EUROJUST

The European Union's Judicial Cooperation Unit

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

Budget Line	Budget Appropriations				Additional Appropriations			Total Appropriations Available
	Initial Adopted Budget	Amending Budgets	Transfers	Final Adopted Budget	Carryovers	Assigned Revenue	Total	
	1	2	3	4=1+2+3	5	6	7=5+6	
B03520	30,000	0	(3,422)	26,578	0	0	0	26,578
Total 35	416,000	0	(36,502)	379,498	0	77	77	379,574
B03600	31,000	0	(11,583)	19,417	0	0	0	19,417
Total 36	31,000	0	(11,583)	19,417	0	0	0	19,417
B03700	52,100	0	(6,713)	45,387	0	0	0	45,387
B03720	1,000,000	310,000	0	1,310,000	0	0	0	1,310,000
Total 37	1,052,100	310,000	(6,713)	1,355,387	0	0	0	1,355,387
B03800	75,000	0	(17,500)	57,500	0	0	0	57,500
Total 38	75,000	0	(17,500)	57,500	0	0	0	57,500
Total Title B-3	8,276,674	310,000	(240,801)	8,345,873	0	17,537	17,537	8,363,410
GRAND TOTAL	48,379,237	310,000	0	48,689,237	0	1,653,381	1,653,381	50,342,618



EUROJUST

The European Union's Judicial Cooperation Unit

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

Breakdown and Changes in Payment Appropriations

EUR

Budget Line	Budget Appropriations				Additional Appropriations			Total Appropriations Available
	Initial Adopted Budget	Amending Budgets	Transfers	Final Adopted Budget	Carryovers	Assigned Revenue	Total	
	1	2	3	4=1+2+3	5	6	7=5+6	
A01100	10,501,670	0	757,453	11,259,123	0	0	0	11,259,123
A01101	4,794,629	0	97,241	4,891,870	0	0	0	4,891,870
A01102	726,319	0	(129,962)	596,357	0	0	0	596,357
A01110	1,140,166	0	190,414	1,330,580	0	0	0	1,330,580
A01120	160,334	0	26,920	187,254	45,646	1,550	47,196	234,450
A01171	602,143	0	0	602,143	0	0	0	602,143
A01174	50,000	0	115,909	165,909	29,420	0	29,420	195,329
A01180	30,000	0	98,883	128,883	3,279	0	3,279	132,162
A01181	30,000	0	(18,698)	11,302	0	0	0	11,302
Total 11	18,035,261	0	1,138,160	19,173,421	78,345	1,550	79,895	19,253,316
A01300	47,500	0	1,860	49,360	13	601	614	49,974
Total 13	47,500	0	1,860	49,360	13	601	614	49,974
A01400	107,000	0	(20,511)	86,489	4,417	0	4,417	90,906
A01410	65,000	0	(25,565)	39,435	3,546	0	3,546	42,981
Total 14	172,000	0	(46,076)	125,924	7,963	0	7,963	133,887
A01500	35,000	0	201,809	236,809	32,628	0	32,628	269,437
A01502	3,000	0	(388)	2,612	0	0	0	2,612
A01503	3,500	0	(3,341)	159	0	0	0	159
A01504	160,000	0	(31,883)	128,117	4,153	0	4,153	132,270
Total 15	201,500	0	166,197	367,697	36,781	0	36,781	404,478
A01620	5,000	0	(2,561)	2,439	905	0	905	3,344



EUROJUST

The European Union's Judicial Cooperation Unit

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

Budget Line	Budget Appropriations				Additional Appropriations			Total Appropriations Available
	Initial Adopted Budget	Amending Budgets	Transfers	Final Adopted Budget	Carryovers	Assigned Revenue	Total	
	1	2	3	4=1+2+3	5	6	7=5+6	
A01630	35,000	0	(500)	34,500	11,212	0	11,212	45,712
Total 16	40,000	0	(3,061)	36,939	12,117	0	12,117	49,056
A01700	3,000	0	2,458	5,458	1,452	0	1,452	6,910
A01703	2,000	0	(1,706)	294	305	0	305	599
Total 17	5,000	0	752	5,752	1,757	0	1,757	7,509
Total Title A-1	18,501,261	0	1,257,832	19,759,093	136,976	2,151	139,127	19,898,220
A02000	3,000,000	0	562,680	3,562,680	123,827	1,457,312	1,581,139	5,143,819
A02010	128,000	0	(76,578)	51,422	0	52,561	52,561	103,983
A02020	675,000	0	(309,129)	365,871	217,000	0	217,000	582,871
A02030	719,000	0	(260,046)	458,954	45,129	0	45,129	504,083
A02050	2,084,000	0	(294,222)	1,789,778	437,553	116,991	554,544	2,344,322
A02070	250,000	0	(47,144)	202,856	65,250	0	65,250	268,106
A02090	883,000	0	(326,199)	556,801	96,336	0	96,336	653,137
A02091	5,000	0	(893)	4,107	602	0	602	4,709
Total 20	7,744,000	0	(751,531)	6,992,469	985,697	1,626,863	2,612,560	9,605,029
A02101	87,139	0	9,631	96,770	0	0	0	96,770
A02103	0	0	0	0	56,453	0	56,453	56,453
Total 21	87,139	0	9,631	96,770	56,453	0	56,453	153,223
A02210	7,000	0	(1,495)	5,505	2,384	0	2,384	7,889
A02230	40,000	0	(2,000)	38,000	119,204	0	119,204	157,204
A02250	5,000	0	(18)	4,982	1,518	0	1,518	6,500
A02252	17,500	0	218	17,718	1,953	0	1,953	19,671



EUROJUST

The European Union's Judicial Cooperation Unit

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

Budget Line	Budget Appropriations				Additional Appropriations			Total Appropriations Available
	Initial Adopted Budget	Amending Budgets	Transfers	Final Adopted Budget	Carryovers	Assigned Revenue	Total	
	1	2	3	4=1+2+3	5	6	7=5+6	
Total 22	69,500	0	(3,295)	66,205	125,059	0	125,059	191,264
A02300	51,700	0	(5,000)	46,700	19,135	0	19,135	65,835
A02320	2,000	0	(1,000)	1,000	143	0	143	1,143
A02330	10,000		(6,650)	3,350	0	0	0	3,350
Total 23	63,700	0	(12,650)	51,050	19,278	0	19,278	70,328
A02400	39,000	0	(18,000)	21,000	6,904	41	6,945	27,945
A02410	132,685	0	(65,856)	66,829	11,430	4,664	16,094	82,923
A02420	440,000	0	(78,529)	361,471	110,425	0	110,425	471,896
A02421	259,466	0	197,638	457,104	94,077	0	94,077	551,181
A02422	452,612	0	(101,286)	351,326	169,725	0	169,725	521,051
Total 24	1,323,763	0	(66,033)	1,257,730	392,561	4,705	397,266	1,654,996
A02500	660,000	0	(143,812)	516,188	299,329	2,125	301,454	817,642
A02501	11,130,000	0	0	11,130,000	4,344,041	0	4,344,041	15,474,041
A02502	523,200	0	(49,340)	473,860	224,113	0	224,113	697,973
Total 25	12,313,200	0	(193,152)	12,120,048	4,867,483	2,125	4,869,608	16,989,656
Total Title A-2	21,601,302	0	(1,017,030)	20,584,272	6,446,531	1,633,693	8,080,224	28,664,496
B03000	767,970	0	164,768	932,738	76,026	0	76,026	1,008,764
B03001	1,151,955	0	(47,686)	1,104,269	122,270	0	122,270	1,226,539
B03002	0	0	0	0	2,283	0	2,283	2,283
B03005	30,000	0	3,510	33,510	5,813	0	5,813	39,323
B03007	20,000	0	(12,271)	7,729	2,673	0	2,673	10,402
B03010	200,000	0	(74,468)	125,532	4,347	0	4,347	129,879



EUROJUST

The European Union's Judicial Cooperation Unit

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

Budget Line	Budget Appropriations				Additional Appropriations			Total Appropriations Available
	Initial Adopted Budget	Amending Budgets	Transfers	Final Adopted Budget	Carryovers	Assigned Revenue	Total	
	1	2	3	4=1+2+3	5	6	7=5+6	
B03020	14,000	0	(3,450)	10,550	4,637	0	4,637	15,187
Total 30	2,183,925	0	30,403	2,214,328	218,049	0	218,049	2,432,377
B03100	300,000	0	(34,939)	265,061	12,808	0	12,808	277,869
B03120	150,000	0	(45,516)	104,484	813	3,466	4,279	108,763
B03130	76,500	0	(39,463)	37,037	30	0	30	37,067
B03140	25,000	0	(9,113)	15,887	0	2,188	2,188	18,075
B03150	1,100,000	0	(107,910)	992,090	0	4,829	4,829	996,919
Total 31	1,651,500	0	(236,941)	1,414,559	13,651	10,484	24,135	1,438,694
B03200	60,500	0	4,792	65,292	15,114	0	15,114	80,406
B03203	100,000	0	(1,476)	98,524	0	0	0	98,524
B03205	5,000	0	2,849	7,849	3,827	0	3,827	11,676
Total 32	165,500	0	6,165	171,665	18,941	0	18,941	190,606
B03300	12,000	0	18,645	30,645	7,526	0	7,526	38,171
B03301	120,000	0	12,013	132,013	49,562	0	49,562	181,575
B03310	829,500	0	96,884	926,384	520,897	0	520,897	1,447,281
B03320	309,598	0	(145,620)	163,978	27,349	6,977	34,326	198,304
B03323	389,198	0	287,251	676,449	95,281	0	95,281	771,730
B03324	130,709	0	14,423	145,132	0	0	0	145,132
B03325	678,918	0	(142,887)	536,031	169,725	0	169,725	705,756
B03326	101,726	0	(101,726)	0	56,453	0	56,453	56,453
Total 33	2,571,649	0	38,983	2,610,632	926,793	6,977	933,770	3,544,402
B03400	130,000	0	(7,115)	122,885	15,737	0	15,737	138,622
Total 34	130,000	0	(7,115)	122,885	15,737	0	15,737	138,622



EUROJUST

The European Union's Judicial Cooperation Unit

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

Budget Line	Budget Appropriations				Additional Appropriations			Total Appropriations Available
	Initial Adopted Budget	Amending Budgets	Transfers	Final Adopted Budget	Carryovers	Assigned Revenue	Total	
	1	2	3	4=1+2+3	5	6	7=5+6	
B03500	210,000	0	3,159	213,159	87,980	77	88,057	301,216
B03510	176,000	0	(36,239)	139,761	46,176	0	46,176	185,937
B03520	30,000	0	(3,422)	26,578	1,064	0	1,064	27,642
Total 35	416,000	0	(36,502)	379,498	135,220	77	135,297	514,795
B03600	31,000	0	(11,583)	19,417	2,848	0	2,848	22,265
Total 36	31,000	0	(11,583)	19,417	2,848	0	2,848	22,265
B03700	52,100	0	(6,713)	45,387	3,502	0	3,502	48,889
B03720	500,000	0	0	500,000	559,043	0	559,043	1,059,043
Total 37	552,100	0	(6,713)	545,387	562,545	0	562,545	1,107,932
B03800	75,000	0	(17,500)	57,500	2,630	0	2,630	60,130
Total 38	75,000	0	(17,500)	57,500	2,630	0	2,630	60,130
Total Title B-3	7,776,674	0	(240,803)	7,535,871	1,896,414	17,537	1,913,951	9,449,822
GRAND TOTAL	47,879,237	0	0	47,879,237	8,479,921	1,653,381	10,133,302	58,012,538



EUROJUST

The European Union's Judicial Cooperation Unit

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

Implementation in Commitment Appropriations

EUR

Budget Line	Total CA Available	Commitments Made					Appropriations Carried Over to 2018			Appropriations Lapsing			
		From Final Adopted Budget	From Carry overs	From Assigned Revenue	Total	Rate	Assigned Revenue	By Decision	Total	From Final Adopted Budget	From Carry overs	From Assigned Revenue	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12
A01100	11,259,123	11,259,123	0	0	11,259,123	100%	0	0	0	0	0	0	0
A01101	4,891,870	4,891,870	0	0	4,891,870	100%	0	0	0	0	0	0	0
A01102	596,357	596,357	0	0	596,357	100%	0	0	0	0	0	0	0
A01110	1,330,580	1,330,580	0	0	1,330,580	100%	0	0	0	0	0	0	0
A01120	188,804	187,235	0	1,181	188,416	100%	370	0	370	19	0	0	19
A01171	602,143	602,143	0	0	602,143	100%	0	0	0	0	0	0	0
A01174	165,909	165,909	0	0	165,909	100%	0	0	0	0	0	0	0
A01180	128,883	128,883	0	0	128,883	100%	0	0	0	0	0	0	0
A01181	11,302	11,216	0	0	11,216	99%	0	0	0	87	0	0	87
Total 11	19,174,971	19,173,316	0	1,181	19,174,497	100%	370	0	370	106	0	0	106
A01300	49,961	45,269	0	601	45,870	92%	0	0	0	4,091	0	0	4,091
Total 13	49,961	45,269	0	601	45,870	92%	0	0	0	4,091	0	0	4,091
A01400	86,489	86,489	0	0	86,489	100%	0	0	0	0	0	0	0
A01410	39,435	39,435	0	0	39,435	100%	0	0	0	0	0	0	0
Total 14	125,924	125,924	0	0	125,924	100%	0	0	0	0	0	0	0
A01500	236,809	236,809	0	0	236,809	100%	0	0	0	0	0	0	0
A01502	2,612	2,612	0	0	2,612	100%	0	0	0	0	0	0	0
A01503	159	159	0	0	159	100%	0	0	0	0	0	0	0
A01504	128,117	126,117	0	0	126,117	98%	0	0	0	2,000	0	0	2,000
Total 15	367,697	365,697	0	0	365,697	99%	0	0	0	2,000	0	0	2,000



EUROJUST

The European Union's Judicial Cooperation Unit

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

Budget Line	Total CA Available	Commitments Made			Appropriations Carried Over to 2018					Appropriations Lapsing			
		From Final Adopted Budget	From Carry overs	From Assigned Revenue	Total	Rate	Assigned Revenue	By Decision	Total	From Final Adopted Budget	From Carry overs	From Assigned Revenue	Total
	1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
A01620	2,439	2,439	0	0	2,439	100%	0	0	0	0	0	0	0
A01630	34,500	34,261	0	0	34,261	99%	0	0	0	239	0	0	239
Total 16	36,939	36,700	0	0	36,700	99%	0	0	0	239	0	0	239
A01700	5,458	5,457	0	0	5,457	100%	0	0	0	1	0	0	1
A01703	294	294	0	0	294	100%	0	0	0	0	0	0	0
Total 17	5,752	5,751	0	0	5,751	100%	0	0	0	1	0	0	1
Total Title A-1	19,761,244	19,752,657	0	1,782	19,754,439	100%	370	0	370	6,437	0	0	6,437
A02000	5,019,992	3,562,680	0	354,099	3,916,779	78%	1,103,213	0	1,103,213	0	0	0	0
A02010	103,983	51,422	0	39,529	90,951	87%	13,032	0	13,032	0	0	0	0
A02020	365,871	365,871	0	0	365,871	100%	0	0	0	0	0	0	0
A02030	458,954	458,954	0	0	458,954	100%	0	0	0	0	0	0	0
A02050	1,906,769	1,789,778	0	68,725	1,858,503	97%	48,265	0	48,265	0	0	0	0
A02070	202,856	202,856	0	0	202,856	100%	0	0	0	0	0	0	0
A02090	556,801	556,801	0	0	556,801	100%	0	0	0	0	0	0	0
A02091	4,107	4,107	0	0	4,107	100%	0	0	0	0	0	0	0
Total 20	8,619,333	6,992,469	0	462,353	7,454,822	86%	1,164,510	0	1,164,510	0	0	0	0
A02101	96,770	96,770	0	0	96,770	100%	0	0	0	0	0	0	0
Total 21	96,770	96,770	0	0	96,770	100%	0	0	0	0	0	0	0
A02210	5,505	5,500	0	0	5,500	100%	0	0	0	5	0	0	5
A02230	38,000	38,000	0	0	38,000	100%	0	0	0	0	0	0	0
A02250	4,982	4,978	0	0	4,978	100%	0	0	0	4	0	0	4
A02252	17,718	17,718	0	0	17,718	100%	0	0	0	0	0	0	0



EUROJUST

The European Union's Judicial Cooperation Unit

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

Budget Line	Total CA Available	Commitments Made			Appropriations Carried Over to 2018					Appropriations Lapsing			
		From Final Adopted Budget	From Carry overs	From Assigned Revenue	Total	Rate	Assigned Revenue	By Decision	Total	From Final Adopted Budget	From Carry overs	From Assigned Revenue	Total
	1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
Total 22	66,205	66,196	0	0	66,196	100%	0	0	0	9	0	0	9
A02300	46,700	46,700	0	0	46,700	100%	0	0	0	0	0	0	0
A02320	1,000	1,000	0	0	1,000	100%	0	0	0	0	0	0	0
A02330	3,350	3,350	0	0	3,350	100%	0	0	0	0	0	0	0
Total 23	51,050	51,050	0	0	51,050	100%	0	0	0	0	0	0	0
A02400	21,041	21,000	0	0	21,000	100%	41	0	41	0	0	0	0
A02410	71,493	66,829	0	1,065	67,894	95%	3,599	0	3,599	0	0	0	0
A02420	361,471	361,454	0	0	361,454	100%	0	0	0	17	0	0	17
A02421	457,104	457,095	0	0	457,095	100%	0	0	0	10	0	0	10
A02422	351,326	350,843	0	0	350,843	100%	0	0	0	483	0	0	483
Total 24	1,262,435	1,257,221	0	1,065	1,258,286	100%	3,640	0	3,640	510	0	0	510
A02500	518,313	516,188	0	258	516,446	100%	1,867	0	1,867	0	0	0	0
A02501	11,130,000	11,130,000	0	0	11,130,000	100%	0	0	0	0	0	0	0
A02502	473,860	473,831	0	0	473,831	100%	0	0	0	29	0	0	29
Total 25	12,122,173	12,120,019	0	258	12,120,277	100%	1,867	0	1,867	29	0	0	29
Total Title A-2	22,217,966	20,583,725	0	463,676	21,047,401	95%	1,170,017	0	1,170,017	548	0	0	548
B03000	932,738	932,738	0	0	932,738	100%	0	0	0	0	0	0	0
B03001	1,104,269	1,104,269	0	0	1,104,269	100%	0	0	0	0	0	0	0
B03005	33,510	33,510	0	0	33,510	100%	0	0	0	0	0	0	0
B03007	7,729	7,729	0	0	7,729	100%	0	0	0	0	0	0	0
B03010	125,532	125,531	0	0	125,531	100%	0	0	0	1	0	0	1
B03020	10,550	10,550	0	0	10,550	100%	0	0	0	0	0	0	0



EUROJUST

The European Union's Judicial Cooperation Unit

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

Budget Line	Total CA Available	Commitments Made			Appropriations Carried Over to 2018					Appropriations Lapsing			
		From Final Adopted Budget	From Carry overs	From Assigned Revenue	Total	Rate	Assigned Revenue	By Decision	Total	From Final Adopted Budget	From Carry overs	From Assigned Revenue	Total
	1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
Total 30	2,214,328	2,214,327	0	0	2,214,327	100%	0	0	0	1	0	0	1
B03100	265,061	260,333	0	0	260,333	98%	0	0	0	4,728	0	0	4,728
B03120	107,950	104,360	0	931	105,291	98%	2,535	0	2,535	125	0	0	125
B03130	37,037	35,098	0	0	35,098	95%	0	0	0	1,940	0	0	1,940
B03140	18,075	15,887	0	2,188	18,075	100%	0	0	0	0	0	0	0
B03150	996,920	992,090	0	4,829	996,919	100%	0	0	0	0	0	0	0
Total 31	1,425,043	1,407,768	0	7,948	1,415,716	99%	2,535	0	2,535	6,793	0	0	6,793
B03200	65,292	65,279	0	0	65,279	100%	0	0	0	13	0	0	13
B03203	98,524	98,524	0	0	98,524	100%	0	0	0	0	0	0	0
B03205	7,849	7,849	0	0	7,849	100%	0	0	0	0	0	0	0
Total 32	171,665	171,652	0	0	171,652	100%	0	0	0	13	0	0	13
B03300	30,645	30,645	0	0	30,645	100%	0	0	0	0	0	0	0
B03301	132,013	132,012	0	0	132,012	100%	0	0	0	1	0	0	1
B03310	926,384	926,345	0	0	926,345	100%	0	0	0	40	0	0	40
B03320	170,955	163,978	0	221	164,199	96%	6,756	0	6,756	0	0	0	0
B03323	676,449	676,401	0	0	676,401	100%	0	0	0	48	0	0	48
B03324	145,132	145,132	0	0	145,132	100%	0	0	0	0	0	0	0
B03325	536,031	535,306	0	0	535,306	100%	0	0	0	725	0	0	725
Total 33	2,617,609	2,609,819	0	221	2,610,040	100%	6,756	0	6,756	814	0	0	814
B03400	122,885	122,885	0	0	122,885	100%	0	0	0	0	0	0	0
Total 34	122,885	122,885	0	0	122,885	100%	0	0	0	0	0	0	0
B03500	213,235	213,159	0	77	213,236	100%	0	0	0	0	0	0	0



EUROJUST

The European Union's Judicial Cooperation Unit

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

Budget Line	Total CA Available	Commitments Made					Appropriations Carried Over to 2018			Appropriations Lapsing			
		From Final Adopted Budget	From Carry overs	From Assigned Revenue	Total	Rate	Assigned Revenue	By Decision	Total	From Final Adopted Budget	From Carry overs	From Assigned Revenue	Total
	1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
B03510	139,761	139,615	0	0	139,615	100%	0	0	0	146	0	0	146
B03520	26,578	26,578	0	0	26,578	100%	0	0	0	0	0	0	0
Total 35	379,574	379,352	0	77	379,429	100%	0	0	0	146	0	0	146
B03600	19,417	19,360	0	0	19,360	100%	0	0	0	58	0	0	58
Total 36	19,417	19,360	0	0	19,360	100%	0	0	0	58	0	0	58
B03700	45,387	45,387	0	0	45,387	100%	0	0	0	0	0	0	0
B03720	1,310,000	1,310,000	0	0	1,310,000	100%	0	0	0	0	0	0	0
Total 37	1,355,387	1,355,387	0	0	1,355,387	100%	0	0	0	0	0	0	0
B03800	57,500	57,440	0	0	57,440	100%	0	0	0	60	0	0	60
Total 38	57,500	57,440	0	0	57,440	100%	0	0	0	60	0	0	60
Total Title B-3	8,363,408	8,337,990	0	8,246	8,346,236	100%	9,291	0	9,291	7,885	0	0	7,885
GRAND TOTAL	50,342,618	48,674,372	0	473,704	49,148,076	98%	1,179,678	0	1,179,678	14,870	0	0	14,870



EUROJUST

The European Union's Judicial Cooperation Unit

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

Implementation in Payment Appropriations

EUR

Budget Line	Total PA Available	Payments Made					Appropriations Carried Over to 2018			Appropriations Lapsing			
		From Final Adopted Budget	From Carry overs	From Assigned Revenue	Total	Rate	Automatic Carry overs	Assigned Revenue	Total	From Final Adopted Budget	From Carry overs	From Assigned Revenue	Total
		2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
A01100	11,259,123	11,259,123	0	0	11,259,123	100%	0	0	0	0	0	0	0
A01101	4,891,870	4,891,870	0	0	4,891,870	100%	0	0	0	0	0	0	0
A01102	596,357	596,357	0	0	596,357	100%	0	0	0	0	0	0	0
A01110	1,330,580	1,330,580	0	0	1,330,580	100%	0	0	0	0	0	0	0
A01120	234,450	104,066	41,795	1,162	147,023	63%	83,169	389	83,558	19	3,851	0	3,870
A01171	602,143	591,112	0	0	591,112	98%	11,031	0	11,031	0	0	0	0
A01174	195,328	162,657	27,477	0	190,134	97%	3,252	0	3,252	0	1,943	0	1,943
A01180	132,163	82,164	2,632	0	84,796	64%	46,719	0	46,719	0	647	0	647
A01181	11,302	7,658	0	0	7,658	68%	3,558	0	3,558	87	0	0	87
Total 11	19,253,316	19,025,587	71,904	1,162	19,098,653	99%	147,729	389	148,118	106	6,441	0	6,547
A01300	49,974	44,993	13	601	45,607	91%	276	0	276	4,091	0	0	4,091
Total 13	49,974	44,993	13	601	45,607	91%	276	0	276	4,091	0	0	4,091
A01400	90,906	77,853	3,670	0	81,523	90%	8,636	0	8,636	0	747	0	747
A01410	42,981	32,696	3,539	0	36,235	84%	6,739	0	6,739	0	7	0	7
Total 14	133,887	110,549	7,209	0	117,758	88%	15,375	0	15,375	0	754	0	754
A01500	269,437	153,248	32,405	0	185,653	69%	83,560	0	83,560	0	223	0	223
A01502	2,612	2,612	0	0	2,612	100%	0	0	0	0	0	0	0
A01503	159	159	0	0	159	100%	0	0	0	0	0	0	0



EUROJUST

The European Union's Judicial Cooperation Unit

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

Budget Line	Total PA Available	Payments Made			Appropriations Carried Over to 2018					Appropriations Lapsing			
		From Final Adopted Budget	From Carry overs	From Assigned Revenue	Total	Rate	Automatic Carry overs	Assigned Revenue	Total	From Final Adopted Budget	From Carry overs	From Assigned Revenue	Total
	1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
A01504	132,270	126,117	1,516	0	127,633	96%	0	0	0	2,000	2,637	0	4,637
Total 15	404,478	282,136	33,921	0	316,057	78%	83,560	0	83,560	2,000	2,860	0	4,860
A01620	3,344	0	905	0	905	27%	2,439	0	2,439	0	0	0	0
A01630	45,712	31,012	9,069	0	40,081	88%	3,249	0	3,249	239	2,142	0	2,381
Total 16	49,056	31,012	9,974	0	40,986	84%	5,688	0	5,688	239	2,142	0	2,381
A01700	6,910	457	1,127	0	1,584	23%	5,000	0	5,000	1	325	0	326
A01703	598	294	0	0	294	49%	0	0	0	0	305	0	305
Total 17	7,508	751	1,127	0	1,878	25%	5,000	0	5,000	1	630	0	631
Total Title A-1	19,898,219	19,495,028	124,148	1,763	19,620,939	99%	257,628	389	258,017	6,437	12,827	0	19,264
A02000	5,143,819	3,204,272	123,827	354,099	3,682,198	72%	358,408	1,103,213	1,461,621	0	0	0	0
A02010	103,983	51,422	0	39,529	90,951	87%	0	13,032	13,032	0	0	0	0
A02020	582,871	55,332	217,000	0	272,332	47%	310,538	0	310,538	0	0	0	0
A02030	504,083	179,645	44,083	0	223,728	44%	279,309	0	279,309	0	1,046	0	1,046
A02050	2,344,321	1,737,487	408,989	7,017	2,153,493	92%	52,291	109,973	162,264	0	28,564	0	28,564
A02070	268,106	29,848	65,250	0	95,098	35%	173,008	0	173,008	0	0	0	0
A02090	653,137	60,564	96,181	0	156,745	24%	496,237	0	496,237	0	155	0	155
A02091	4,709	4,107	602	0	4,709	100%	0	0	0	0	0	0	0
Total 20	9,605,029	5,322,677	955,932	400,645	6,679,254	70%	1,669,791	1,226,218	2,896,009	0	29,765	0	29,765



EUROJUST

The European Union's Judicial Cooperation Unit

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

Budget Line	Total PA Available	Payments Made					Appropriations Carried Over to 2018			Appropriations Lapsing			
		From Final Adopted Budget	From Carry overs	From Assigned Revenue	Total	Rate	Automatic Carry overs	Assigned Revenue	Total	From Final Adopted Budget	From Carry overs	From Assigned Revenue	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12
A02101	96,770	57,528	0	0	57,528	59%	39,242	0	39,242	0	0	0	0
A02103	56,453	0	56,453	0	56,453	100%	0	0	0	0	0	0	0
Total 21	153,223	57,528	56,453	0	113,981	74%	39,242	0	39,242	0	0	0	0
A02210	7,889	4,177	999	0	5,176	66%	1,323	0	1,323	5	1,385	0	1,390
A02230	157,204	32,156	119,118	0	151,274	96%	5,844	0	5,844	0	85	0	85
A02250	6,500	1,224	1,473	0	2,697	41%	3,754	0	3,754	4	45	0	49
A02252	19,670	15,238	1,953	0	17,191	87%	2,479	0	2,479	0	0	0	0
Total 22	191,263	52,795	123,543	0	176,338	92%	13,400	0	13,400	9	1,515	0	1,524
A02300	65,835	33,295	19,135	0	52,430	80%	13,405	0	13,405	0	0	0	0
A02320	1,143	700	36	0	736	64%	300	0	300	0	107	0	107
A02330	3,350	2,350	0	0	2,350	70%	1,000	0	1,000	0	0	0	0
Total 23	70,328	36,345	19,171	0	55,516	79%	14,705	0	14,705	0	107	0	107
A02400	27,945	19,576	6,904	0	26,480	95%	1,424	41	1,465	0	0	0	0
A02410	82,923	62,869	4,317	1,065	68,251	82%	3,960	3,599	7,559	0	7,113	0	7,113
A02420	471,896	108,675	105,188	0	213,863	45%	252,779	0	252,779	17	5,237	0	5,254
A02421	551,182	107,208	85,721	0	192,929	35%	349,887	0	349,887	10	8,356	0	8,366
A02422	521,051	310,546	166,653	0	477,199	92%	40,296	0	40,296	483	3,072	0	3,555
Total 24	1,654,997	608,874	368,783	1,065	978,722	59%	648,346	3,640	651,986	510	23,778	0	24,288
A02500	817,642	483,951	264,416	258	748,625	92%	32,237	1,867	34,104	0	34,913	0	34,913
A02501	15,474,041	8,790,191	4,343,032	0	13,133,223	85%	2,339,809	0	2,339,809	0	1,008	0	1,008



EUROJUST

The European Union's Judicial Cooperation Unit

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

Budget Line	Total PA Available	Payments Made					Appropriations Carried Over to 2018			Appropriations Lapsing			
		From Final Adopted Budget	From Carry overs	From Assigned Revenue	Total	Rate	Automatic Carry overs	Assigned Revenue	Total	From Final Adopted Budget	From Carry overs	From Assigned Revenue	Total
	1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
A02502	697,973	414,279	205,817	0	620,096	89%	59,553	0	59,553	29	18,296	0	18,325
Total 25	16,989,656	9,688,421	4,813,265	258	14,501,944	85%	2,431,599	1,867	2,433,466	29	54,217	0	54,246
Total Title A-2	28,664,496	15,766,640	6,337,147	401,968	22,505,755	79%	4,817,083	1,231,725	6,048,808	548	109,382	0	109,930
B03000	1,008,764	815,355	44,025	0	859,380	85%	117,383	0	117,383	0	32,001	0	32,001
B03001	1,226,539	956,371	101,756	0	1,058,127	86%	147,898	0	147,898	0	20,514	0	20,514
B03002	2,283	0	1,255	0	1,255	55%	0	0	0	0	1,028	0	1,028
B03005	39,324	26,027	5,604	0	31,631	80%	7,484	0	7,484	0	209	0	209
B03007	10,402	6,880	2,673	0	9,553	92%	849	0	849	0	0	0	0
B03010	129,879	104,715	1,286	0	106,001	82%	20,816	0	20,816	1	3,061	0	3,062
B03020	15,187	8,143	4,637	0	12,780	84%	2,407	0	2,407	0	0	0	0
Total 30	2,432,378	1,917,491	161,236	0	2,078,727	85%	296,837	0	296,837	1	56,813	0	56,814
B03100	277,870	248,678	10,895	0	259,573	93%	11,655	0	11,655	4,728	1,914	0	6,642
B03120	108,764	104,197	746	931	105,874	97%	163	2,535	2,698	125	67	0	192
B03130	37,067	34,374	0	0	34,374	93%	724	0	724	1,940	30	0	1,970
B03140	18,075	15,887	0	0	15,887	88%	0	2,188	2,188	0	0	0	0
B03150	996,920	992,090	0	4,829	996,919	100%	0	0	0	0	0	0	0
Total 31	1,438,696	1,395,226	11,641	5,760	1,412,627	98%	12,542	4,723	17,265	6,793	2,011	0	8,804
B03200	80,406	42,433	15,114	0	57,547	72%	22,846	0	22,846	13	0	0	13
B03203	98,524	98,524	0	0	98,524	100%	0	0	0	0	0	0	0



EUROJUST

The European Union's Judicial Cooperation Unit

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

Budget Line	Total PA Available	Payments Made			Appropriations Carried Over to 2018					Appropriations Lapsing			
		From Final Adopted Budget	From Carry overs	From Assigned Revenue	Total	Rate	Automatic Carry overs	Assigned Revenue	Total	From Final Adopted Budget	From Carry overs	From Assigned Revenue	Total
		2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
B03205	11,676	4,049	3,255	0	7,304	63%	3,800	0	3,800	0	572	0	572
Total 32	190,606	145,006	18,369	0	163,375	86%	26,646	0	26,646	13	572	0	585
B03300	38,171	3,426	6,423	0	9,849	26%	27,219	0	27,219	0	1,103	0	1,103
B03301	181,575	36,787	48,902	0	85,689	47%	95,225	0	95,225	1	660	0	661
B03310	1,447,281	320,723	508,367	0	829,090	57%	605,622	0	605,622	40	12,529	0	12,569
B03320	198,304	151,765	9,673	221	161,659	82%	12,213	6,756	18,969	0	17,677	0	17,677
B03323	771,730	160,464	86,754	0	247,218	32%	515,937	0	515,937	48	8,527	0	8,575
B03324	145,132	86,269	0	0	86,269	59%	58,863	0	58,863	0	0	0	0
B03325	705,756	465,820	166,653	0	632,473	90%	69,487	0	69,487	725	3,072	0	3,797
B03326	56,453	0	56,453	0	56,453	100%	0	0	0	0	0	0	0
Total 33	3,544,402	1,225,254	883,225	221	2,108,700	59%	1,384,566	6,756	1,391,322	814	43,568	0	44,382
B03400	138,621	106,566	13,655	0	120,221	87%	16,318	0	16,318	0	2,082	0	2,082
Total 34	138,621	106,566	13,655	0	120,221	87%	16,318	0	16,318	0	2,082	0	2,082
B03500	301,215	98,569	87,913	0	186,482	62%	114,590	77	114,667	0	67	0	67
B03510	185,937	89,368	43,230	0	132,598	71%	50,247	0	50,247	146	2,947	0	3,093
B03520	27,642	22,335	320	0	22,655	82%	4,243	0	4,243	0	744	0	744
Total 35	514,794	210,272	131,463	0	341,735	66%	169,080	77	169,157	146	3,758	0	3,904
B03600	22,265	19,360	996	0	20,356	91%	0	0	0	58	1,852	0	1,910
Total 36	22,265	19,360	996	0	20,356	91%	0	0	0	58	1,852	0	1,910



EUROJUST

The European Union's Judicial Cooperation Unit

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

Budget Line	Total PA Available	Payments Made				Appropriations Carried Over to 2018				Appropriations Lapsing			
		From Final Adopted Budget	From Carry overs	From Assigned Revenue	Total	Rate	Automatic Carry overs	Assigned Revenue	Total	From Final Adopted Budget	From Carry overs	From Assigned Revenue	Total
	1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
B03700	48,889	41,989	2,144	0	44,133	90%	3,398	0	3,398	0	1,357	0	1,357
B03720	1,059,043	500,000	344,819	0	844,819	80%	0	0	0	0	214,224	0	214,224
Total 37	1,107,932	541,989	346,963	0	888,952	80%	3,398	0	3,398	0	215,581	0	215,581
B03800	60,130	53,083	2,622	0	55,705	93%	4,356	0	4,356	60	8	0	68
Total 38	60,130	53,083	2,622	0	55,705	93%	4,356	0	4,356	60	8	0	68
Total Title B-3	9,449,824	5,614,247	1,570,170	5,981	7,190,398	76%	1,913,743	11,556	1,925,299	7,885	326,245	0	334,130
GRAND TOTAL	58,012,539	40,875,915	8,031,465	409,712	49,317,092	85%	6,988,454	1,243,670	8,232,124	14,870	448,454	0	463,324



EUROJUST

The European Union's Judicial Cooperation Unit

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

Commitments Outstanding

EUR

Budget Line	Commitments outstanding at the end of the previous year				Commitments of the year				Total commitments outstanding at year-end
	Commitments carried forward from previous year	Decommitments & Cancellations	Payments	Total	Commitments made during the year	Payments	Cancellation of commitments which cannot be carried forward	Commitments outstanding at year-end	
	1	2	3	4=1+2-3	5	6	7	8=5-6-7	
A01100	0	0	0	0	11,259,123	11,259,123	0	0	0
A01101	0	0	0	0	4,891,870	4,891,870	0	0	0
A01102	0	0	0	0	596,357	596,357	0	0	0
A01110	0	0	0	0	1,330,580	1,330,580	0	0	0
A01120	45,646	(3,851)	41,795	0	188,415	105,227	0	83,188	83,188
A01171	0	0	0	0	602,143	591,112	0	11,031	11,031
A01174	29,420	(1,943)	27,477	0	165,909	162,657	0	3,252	3,252
A01180	3,279	(647)	2,632	0	128,883	82,164	0	46,719	46,719
A01181	0	0	0	0	11,216	7,658	0	3,558	3,558
Total 11	78,345	(6,441)	71,904	0	19,174,496	19,026,748	0	147,748	147,748
A01300	13	0	13	0	45,870	45,593	0	277	277
Total 13	13	0	13	0	45,870	45,593	0	277	277
A01400	4,417	(747)	3,670	0	86,489	77,853	0	8,636	8,636
A01410	3,546	(7)	3,539	0	39,435	32,696	0	6,739	6,739
Total 14	7,963	(754)	7,209	0	125,924	110,549	0	15,375	15,375
A01500	32,628	(223)	32,405	0	236,809	153,248	0	83,561	83,561
A01502	0	0	0	0	2,612	2,612	0	0	0



EUROJUST

The European Union's Judicial Cooperation Unit

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

Budget Line	Commitments outstanding at the end of the previous year				Commitments of the year				Total commitments outstanding at year-end
	Commitments carried forward from previous year	Decommitments & Cancellations	Payments	Total	Commitments made during the year	Payments	Cancellation of commitments which cannot be carried forward	Commitments outstanding at year-end	
	1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8
A01503	0	0	0	0	159	159	0	0	0
A01504	4,153	(2,637)	1,516	0	126,117	126,117	0	0	0
Total 15	36,781	(2,860)	33,921	0	365,697	282,136	0	83,561	83,561
A01620	905	0	905	0	2,439	0	0	2,439	2,439
A01630	11,212	(2,142)	9,069	1	34,261	31,012	0	3,249	3,250
Total 16	12,117	(2,142)	9,974	1	36,700	31,012	0	5,688	5,689
A01700	1,452	(325)	1,127	0	5,457	457	0	5,000	5,000
A01703	305	(305)	0	0	294	294	0	0	0
Total 17	1,757	(630)	1,127	0	5,751	751		5,000	5,000
Total Title A-1	136,976	(12,827)	124,148	1	19,754,438	19,496,789	0	257,649	257,650
A02000	123,827	0	123,827	0	3,916,779	3,558,371	0	358,408	358,408
A02010	0	0	0	0	90,951	90,951	0	0	0
A02020	217,000	0	217,000	0	365,871	55,332	0	310,539	310,539
A02030	45,129	(1,046)	44,083	0	458,954	179,645	0	279,309	279,309
A02050	437,553	(28,564)	408,989	0	1,858,503	1,744,504	0	113,999	113,999
A02070	65,250	0	65,250	0	202,856	29,848	0	173,008	173,008
A02090	96,336	(155)	96,181	0	556,801	60,564	0	496,237	496,237
A02091	602	0	602	0	4,107	4,107	0	0	0



EUROJUST

The European Union's Judicial Cooperation Unit

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

Budget Line	Commitments outstanding at the end of the previous year				Commitments of the year				Total commitments outstanding at year-end
	Commitments carried forward from previous year	Decommitments & Cancellations	Payments	Total	Commitments made during the year	Payments	Cancellation of commitments which cannot be carried forward	Commitments outstanding at year-end	
	1	2	3	4=1+2-3	5	6	7	8=5-6-7	
Total 20	985,697	(29,765)	955,932	0	7,454,822	5,723,322	0	1,731,500	1,731,500
A02101	0	0	0	0	96,770	57,528	0	39,242	39,242
A02103	56,453	0	56,453	0	0	0	0	0	0
Total 21	56,453	0	56,453	0	96,770	57,528	0	39,242	39,242
A02210	2,384	(1,385)	999	0	5,500	4,177	0	1,323	1,323
A02230	119,204	(86)	119,118	0	38,000	32,156	0	5,844	5,844
A02250	1,518	(45)	1,473	0	4,978	1,224	0	3,754	3,754
A02252	1,953	0	1,953	0	17,718	15,238	0	2,480	2,480
Total 22	125,059	(1,516)	123,543	0	66,196	52,795	0	13,401	13,401
A02300	19,135	0	19,135	0	46,700	33,295	0	13,405	13,405
A02320	143	(107)	36	0	1,000	700	0	300	300
A02330	0	0	0	0	3,350	2,350	0	1,000	1,000
Total 23	19,278	(107)	19,171	0	51,050	36,345	0	14,705	14,705
A02400	6,904	0	6,904	0	21,000	19,576	0	1,424	1,424
A02410	11,430	(7,113)	4,317	0	67,894	63,933	0	3,961	3,961
A02420	110,425	(5,237)	105,188	0	361,454	108,675	0	252,779	252,779
A02421	94,077	(8,356)	85,721	0	457,095	107,208	0	349,887	349,887
A02422	169,725	(3,072)	166,653	0	350,843	310,546	0	40,297	40,297
Total	392,561	(23,778)	368,783	0	1,258,286	609,938	0	648,348	648,348



EUROJUST

The European Union's Judicial Cooperation Unit

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

Budget Line	Commitments outstanding at the end of the previous year				Commitments of the year				Total commitments outstanding at year-end
	Commitments carried forward from previous year	Decommitments & Cancellations	Payments	Total	Commitments made during the year	Payments	Cancellation of commitments which cannot be carried forward	Commitments outstanding at year-end	
	1	2	3	4=1+2-3	5	6	7	8=5-6-7	
24									
A02500	299,329	(34,913)	264,416	0	516,446	484,209	0	32,237	32,237
A02501	4,344,041	(1,008)	4,343,033	0	11,130,000	8,790,191	0	2,339,809	2,339,809
A02502	224,113	(18,296)	205,817	0	473,831	414,279	0	59,552	59,552
Total 25	4,867,483	(54,217)	4,813,266	0	12,120,277	9,688,679	0	2,431,598	2,431,598
Total Title A-2	6,446,531	(109,383)	6,337,148	0	21,047,401	16,168,607	0	4,878,794	4,878,794
B03000	76,026	(32,001)	44,025	0	932,738	815,355	0	117,383	117,383
B03001	122,270	(20,514)	101,756	0	1,104,269	956,371	0	147,898	147,898
B03002	2,283	(1,028)	1,255	0	0	0	0	0	0
B03005	5,813	(209)	5,604	0	33,510	26,027	0	7,483	7,483
B03007	2,673	0	2,673	0	7,729	6,880	0	849	849
B03010	4,347	(3,061)	1,286	0	125,531	104,715	0	20,816	20,816
B03020	4,637	0	4,637	0	10,550	8,143	0	2,407	2,407
Total 30	218,049	(56,813)	161,236	0	2,214,327	1,917,491	0	296,836	296,836
B03100	12,808	(1,914)	10,894	0	260,333	248,678	0	11,655	11,655
B03120	813	(67)	746	0	105,291	105,128	0	163	163
B03130	30	(30)	0	0	35,098	34,374	0	724	724
B03140	0	0	0	0	18,075	15,887	0	2,188	2,188
B03150	0	0	0	0	996,920	996,920	0	0	0



EUROJUST

The European Union's Judicial Cooperation Unit

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

Budget Line	Commitments outstanding at the end of the previous year				Commitments of the year				Total commitments outstanding at year-end
	Commitments carried forward from previous year	Decommitments & Cancellations	Payments	Total	Commitments made during the year	Payments	Cancellation of commitments which cannot be carried forward	Commitments outstanding at year-end	
	1	2	3	4=1+2-3	5	6	7	8=5-6-7	
Total 31	13,651	(2,011)	11,640	0	1,415,717	1,400,987	0	14,730	14,730
B03200	15,114	0	15,114	0	65,279	42,433	0	22,846	22,846
B03203	0	0	0	0	98,524	98,524	0	0	0
B03205	3,827	(572)	3,255	0	7,849	4,049	0	3,800	3,800
Total 32	18,941	(572)	18,369	0	171,652	145,006	0	26,646	26,646
B03300	7,526	(1,103)	6,423	0	30,645	3,426	0	27,219	27,219
B03301	49,562	(660)	48,902	0	132,012	36,787	0	95,225	95,225
B03310	520,897	(12,529)	508,368	0	926,345	320,723	0	605,622	605,622
B03320	27,349	(17,677)	9,672	0	164,199	151,986	0	12,213	12,213
B03323	95,281	(8,527)	86,754	0	676,401	160,464	0	515,937	515,937
B03324	0	0	0	0	145,132	86,269	0	58,863	58,863
B03325	169,725	(3,072)	166,653	0	535,306	465,820	0	69,486	69,486
B03326	56,453	0	56,453	0	0	0	0	0	0
Total 33	926,793	(43,568)	883,225	0	2,610,040	1,225,475	0	1,384,565	1,384,565
B03400	15,737	(2,082)	13,655	0	122,885	106,566	0	16,319	16,319
Total 34	15,737	(2,082)	13,655	0	122,885	106,566	0	16,319	16,319
B03500	87,980	(67)	87,913	0	213,235	98,569	0	114,666	114,666
B03510	46,176	(2,946)	43,230	0	139,615	89,368	0	50,247	50,247
B03520	1,064	(744)	320	0	26,578	22,335	0	4,243	4,243



EUROJUST

The European Union's Judicial Cooperation Unit

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

Budget Line	Commitments outstanding at the end of the previous year				Commitments of the year				Total commitments outstanding at year-end
	Commitments carried forward from previous year	Decommitments & Cancellations	Payments	Total	Commitments made during the year	Payments	Cancellation of commitments which cannot be carried forward	Commitments outstanding at year-end	
	1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8
Total 35	135,220	(3,757)	131,463	0	379,428	210,272	0	169,156	169,156
B03600	2,848	(1,852)	996	0	19,360	19,360	0	0	0
Total 36	2,848	(1,852)	996	0	19,360	19,360	0	0	0
B03700	3,502	(1,358)	2,144	0	45,387	41,989	0	3,398	3,398
B03720	559,043	0	427,007	132,036	1,310,000	417,812	0	892,188	1,024,224
Total 37	562,545	(1,358)	429,151	132,036	1,355,387	459,801	0	895,586	1,027,622
B03800	2,630	(8)	2,622	0	57,440	53,083	0	4,357	4,357
Total 38	2,630	(8)	2,622	0	57,440	53,083	0	4,357	4,357
Total Title B-3	1,896,414	(112,021)	1,652,357	132,036	8,346,236	5,538,041	0	2,808,195	2,940,231
GRAND TOTAL	8,479,921	(234,231)	8,113,653	132,037	49,148,075	41,203,437	0	7,944,638	8,076,675

EXPLANATORY NOTES

Budgetary Result

The budgetary result for 2017 amounts to EUR 462,678 and is comprised of:

- EUR 14,869 – not used appropriations current year (budget 2017 not committed nor carried over),
- EUR 448,452 – not used payment appropriations carried over from 2016,
- EUR (643) – foreign exchange rate differences.

Revenue

In 2017 Eurojust received a contribution of EUR 47,879,237 from the general budget of the European Union, all of which was cashed, composed of non-differentiated and differentiated appropriations for budget item B03720 only (Grants related to JITs) and consisting of:

- EUR 47,879,237 initial budget, out of which EUR 597,000 is surplus for year 2015 returned back to the Commission in 2016.

Other revenue received consists of internal assigned revenue for:

- EUR 1,304,943 – reimbursement of double rent during transitional period
- EUR 116,954 – provision of security services
- EUR 15,220 – Dutch Insurance Premium Tax refund
- EUR 16,251 – recoveries for telecommunications, missions, phone calls, trainings, insurance claims.

Budget Implementation

- **Final adopted budget (initial + amending + transfers = fund source C1)**

The implementation of commitment appropriations represents **99.97%** (2016: 99.89%) of final adopted budget in commitment appropriations.

The implementation of payment appropriations represents 85.2% (2016: 81.5%) of final adopted budget in payment appropriations.

- **Total available budget (initial + amending + transfers + carryovers + assigned revenues = all fund sources)**

The implementation of commitment appropriations represents 97.6% (2016: 99.4%) of total commitment appropriations available in 2017.

The implementation of payment appropriations represents 85% (2016: 81.2%) of total payment appropriations available in 2017.

The carryover of commitment appropriations is at a level of 2.3% of total available commitment appropriations, consisting solely of appropriations stemming from assigned revenue.

The carryover of payment appropriations is at a level of 14.2% of total payment appropriations available and includes the following:

- Pending orders under the “ring-fenced” budget of the New Premises project, due to be settled predominantly with the Host State in 2018 (EUR 2.4 million);
- Building costs invoiced by the Host State on a retroactive basis or reviewed for invoice errors, e.g. cleaning services, utility costs, other building service costs, etc. (EUR 1.7 million);
- Outstanding orders for ongoing ICT projects and hardware (EUR 2 million), which were placed with delay due to the fact that Eurojust faced a deficit in title 1 that may have required the de-prioritisation of these ICT expenditures;
- Outstanding payments related to operational/coordination meetings which took place in 2017 (EUR 300,000).

The cancellation of commitment appropriations totalled EUR 14,869, which represents only 0.03% of the total available budget in commitments.

The cancellation of payment appropriations amounts to EUR 463,324, which represents 0.8% of the total available budget in payments.

Budget Implementation of assigned revenue and expenditure

- **Appropriations arising from internal assigned revenue cashed in 2017 (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 370, 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 1,441,330, Title 2 (Administrative)
- Revenue arising from the repayment of overpaid mission costs, payment corrections - EUR 11,669, Title 3 (Operational).

Commitment appropriations – 18.8% committed, remaining 81.2% carried over to 2018; Payment appropriations – 14.4% paid, remaining 85.6% carried over to 2018.

- **Appropriations arising from internal assigned revenue cashed in 2016 and carried over to 2017 (fund source C5)**

The commitment appropriations are carried over to fund source C5. Total commitment appropriations of internal assigned revenue carried over from 2016 to 2017 equal to EUR 200,013, 100.0% 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, rent, insurances, telecommunications and seconded national experts.

The payment appropriations of existing commitments are carried over to fund source C8.

Budget Implementation of payment appropriations carried over from 2016 to 2017 (fund source C2 and C8)

The total amount of payment appropriations carried over from 2016 to 2017 amounts to EUR 8,479,919, and is consisting of:

- EUR 7,920,876 payment appropriations carried over automatically from C1 to C8 fund source to cover for existing commitments on non-differentiated budget lines, and
- EUR 559,043 payment appropriations carried over by decision from C1 to C2 fund source, stemming from existing commitments on grants for Joint Investigation Teams, differentiated appropriations.

94.7% of the payment appropriations carried over from 2016 to 2017 has been implemented in 2017. Rate of implementation per fund source:

- 97.0% of the automatic carry overs have been paid out (C8), and
- 61.7% of the non-automatic carryovers have been paid out (C2).

The cancellation of the carryovers amounts to EUR 448,454:

- EUR 234,341 – cancelled automatic carryovers (C8) mainly related to the New Premises project, ICT projects, security and telecommunications, coordination meetings, operational missions.
- EUR 214,113 – cancelled non-automatic carryovers (C2) related to the not yet paid amounts on existing commitments for financial contributions to Joint Investigation Teams.

Budget Transfers

There were six budget transfer occasions during the year, which is one more as compared to 2016. Funds were requested to cover additional costs in staff salaries, external services on consultancy, rent, coordination meetings and interpretation services, interims, ICT projects and ICT hardware.

Amending budget

In 2017 additional commitment appropriations of EUR 310,000 have been granted to Eurojust as amending budget in order to support the grants related to Joint Investigation Teams.



EUROJUST

The European Union's Judicial Cooperation Unit

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

ANNEX



LIST OF EUROJUST COLLEGE MEMBERS

(Status December 2017)

National Member for AUSTRIA	Gabriela HORNBECK
National Member for BELGIUM	Hilde VANDEVOORDE
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	Paraskevas ADAMIS
National Member for HUNGARY	László VENCZL
National Member for IRELAND	Frank CASSIDY
National Member for ITALY and Vice President	Filippo SPIEZIA
National Member for LATVIA	Gunārs BUNDZIS
National Member for LITHUANIA	Laima ČEKELIENĖ
National Member for LUXEMBOURG	Olivier LENERT
National Member for MALTA	Philip GALEA FARRUGIA
National Member for THE NETHERLANDS	Han MORAAL
National Member for POLAND	Mariusz SKOWROŃSKI
National Member for PORTUGAL	António CLUNY
National Member for ROMANIA	Daniela BURUIANĂ
National Member for SLOVAKIA and President	Ladislav HAMRAN
National Member for SLOVENIA	Boštjan ŠKRLEC
National Member for SPAIN	Francisco JIMÉNEZ-VILLAREJO
National Member for SWEDEN	Solveig WOLLSTAD
National Member for UNITED KINGDOM	Frances KENNAH



EUROJUST

The European Union's Judicial Cooperation Unit

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

LIST OF EUROJUST HEADS OF UNITS, SERVICES and OFFICES

(Status December 2017)

The Administrative Director

Nick PANAGIOTOPOULOS

Heads of Units, Services and Offices:

Accounting Office

Aleksandra HAYDAR

Budget, Finance and Procurement Unit

Natalie GROVES

College Secretariat

Arthur VERHEIJ

Corporate Communications Office

Salvatore CANNATA, *ad interim*

Data Protection Office

Diana ALONSO BLAS

EJN Secretariat

Ola LÖFGREN

Events and Logistics Office

Nicolas KARAYANNIS

Genocide Network Secretariat

Matevž PEZDIRC

Human Resources Unit

Claudia TRIF, *ad interim*

Information Management Unit

Jon BROUGHTON

Institutional Affairs Office

Natalie BERGMANN, *ad interim*

JITs Network Secretariat

Vincent JAMIN

Legal Affairs Office

Natalie BERGMANN

Operations Department

vacant

Operations Unit

Alinde TERSTEGEN-VERHAAG

Planning, Programming and Reporting Office

Julieta CARMONA BERMEJO

Resources Department

Alfredo GARCIA MIRAVETE

Security, Facility and General Services Unit

Jacques VOS



ESTABLISHMENT PLAN 2017

Temporary agents

Function group and grade	2017			
	Authorised under the EU Budget		Filled as at 31/12/2017	
	Permanent posts	Temporary Posts	Permanent posts	Temporary Posts
AD 16		-		-
AD 15		-		-
AD 14		1		1
AD 13		1		1
AD 12		-		-
AD 11		3		-
AD 10		6		4
AD 9		10		8
AD 8		26		17
AD 7		30		9
AD 6		12		31
AD 5		4		3
AD total		93		74
AST 11		-		-
AST 10		-		-
AST 9		1		1
AST 8		-		-
AST 7		-		-
AST 6		3		1
AST 5		24		9
AST 4		54		42
AST 3		22		41
AST 2		11		33
AST 1		0		1
AST total		115		128
GRAND TOTAL		208		202

Contract agents

Contract Agents	2017	
	Authorised	Recruited as at 31/12/2017
Function Group IV	5	4
Function Group III	8.5	8
Function Group II	11	9
Function Group I	0	0
Total	24.5	21



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.