



## **College Decision 2019-08**

**of 4 June 2019**

### **adopting the opinion of the College on Eurojust Final Annual Accounts 2018**

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 2018,

Having regard to the final annual accounts of Eurojust for the financial year 2018 signed off by the Accounting Officer on 8 May 2019 and drawn up by the Administrative Director on 8 May 2019 and sent to the College on 23 May 2019,

Whereas:

- (1) The final annual accounts of Eurojust for the financial year 2018 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 2018 are included in Annex II to this opinion;
- (3) PKF Littlejohn LLP Independent Auditors Report on the provisional annual accounts 2018 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 2018;
  - The independent external auditor has made no reservation concerning the reliability of the Eurojust 2018 annual accounts.

- (2) The College gives a favourable opinion on and endorses the final annual accounts of Eurojust for the financial year 2018.
- (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 2018, 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 4 June 2019,

For the College of Eurojust,



**LADISLAV HAMRAN**

President of Eurojust



**FINAL  
ANNUAL ACCOUNTS  
OF EUROJUST**

**Financial Statements**

**Reports on Implementation of the Budget**

**Financial Year 2018**



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 2019.

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 2019.

The final annual accounts will be published on Eurojust website:

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

The Hague, 8 May 2019

Aleksandra Haydar  
The Accounting Officer of Eurojust

The Hague, 8 May 2019

Nikolaos Panagiotopoulos  
The Administrative Director of Eurojust

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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 2018 have been prepared in accordance with Title IV Chapter 4 Section 3 and Title XIII 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 77 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.

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. Council Decision 2002/187/JHA is repealed with effect from 12 December 2019 by REGULATION (EU) 2018/1727 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 14 November 2018 on the European Union Agency for Criminal Justice Cooperation (Eurojust).

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.<sup>1</sup>

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

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



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

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

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## FINANCIAL STATEMENTS



## BALANCE SHEET

EUR

	Note	31.12.2018	31.12.2017
<b>NON-CURRENT ASSETS</b>		<b>19,037,294</b>	<b>22,323,632</b>
Intangible Assets	2.1	618,705	1,467,697
<b>Property, Plant and Equipment</b>	2.2	<b>18,415,589</b>	<b>20,852,935</b>
Buildings		9,339,268	10,255,883
Plant and equipment		11,546	13,518
Computer hardware		3,171,184	3,616,074
Furniture and vehicles		2,504,376	2,749,042
Other fixtures and fittings		3,389,215	4,218,418
<b>Non-Current Receivables and Recoverables</b>		<b>3,000</b>	<b>3,000</b>
Deposits		3,000	3,000
<b>CURRENT ASSETS</b>		<b>6,169,950</b>	<b>9,465,303</b>
<b>Exchange Receivables</b>	2.3	<b>962,044</b>	<b>712,486</b>
Deferred charges		899,508	679,808
Sundry and current receivables		62,536	32,678
<b>Non-Exchange Receivables</b>	2.3	<b>1,303,928</b>	<b>1,110,737</b>
Current recoverable member states		1,303,928	1,110,737
<b>Cash and cash equivalents</b>	2.4	<b>3,903,978</b>	<b>7,642,080</b>
<b>TOTAL ASSETS</b>		<b>25,207,244</b>	<b>31,788,935</b>
<b>NON-CURRENT LIABILITIES</b>		<b>2,850,800</b>	<b>2,850,800</b>
<b>Provisions</b>	2.5	<b>2,850,800</b>	<b>2,850,800</b>
<b>CURRENT LIABILITIES</b>		<b>5,179,628</b>	<b>8,412,439</b>
<b>Provisions</b>	2.6	<b>9,000</b>	<b>61,270</b>
<b>Payables</b>		<b>427,217</b>	<b>1,061,850</b>
Sundry and current payables	2.7	67,713	599,172
Accounts payable to consolidated EU entities	2.8	359,504	462,678
<b>Accrued charges and deferred income</b>		<b>4,743,411</b>	<b>7,289,319</b>
Accrued charges	2.9	2,240,830	4,473,916
Deferred income	2.9	2,502,581	2,815,403
<b>TOTAL LIABILITIES</b>		<b>8,030,428</b>	<b>11,263,239</b>
<b>NET ASSETS</b>		<b>17,176,816</b>	<b>20,525,696</b>
Accumulated surplus/deficit		20,525,696	13,163,674
Economic result of the year		(3,348,880)	7,362,022

**STATEMENT OF FINANCIAL PERFORMANCE**

		EUR	
	Note	2018	2017
<b>REVENUE</b>		<b>38,361,828</b>	<b>49,354,652</b>
<b>Non-Exchange Revenue</b>	3.1	<b>38,361,443</b>	<b>49,353,724</b>
EU Contribution		38,005,233	47,416,559
Other non-exchange revenue		356,210	1,937,165
<b>Exchange Revenue</b>	3.2	<b>385</b>	<b>928</b>
<b>EXPENSES</b>		<b>(41,710,708)</b>	<b>(41,992,630)</b>
Operating costs	3.3	(7,435,690)	(6,382,249)
Staff costs	3.4	(19,468,218)	(18,054,530)
Property, plant and equipment related costs	3.5	(11,207,043)	(14,220,872)
Other expenses	3.6	(3,599,757)	(3,334,979)
<b>SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES</b>		<b>(3,348,880)</b>	<b>7,362,022</b>
<b>ECONOMIC RESULT OF THE YEAR</b>		<b>(3,348,880)</b>	<b>7,362,022</b>

## CASH FLOW STATEMENT

EUR

	Note	2018	2017
Economic result of the year		(3,348,880)	7,362,022
<b>Operating activities</b>	4.1	<b>1,281,585</b>	<b>11,610,807</b>
Amortisation		910,450	882,131
Depreciation		4,046,248	2,461,487
Impairment of tangible assets		-	(41,762)
(Increase)/decrease in receivables and recoverables		(442,749)	(77,732)
Increase/(decrease) in provisions		(52,270)	2,229,670
Increase/(decrease) in payables		(3,077,367)	5,951,553
Increase/(decrease) in payables to consolidated EU entities		(103,174)	205,460
(Gains)/Losses on sale of property, plant and equipment		447	-
<b>Investing activities</b>	4.2	<b>(1,670,807)</b>	<b>(19,453,681)</b>
(Purchase) of intangible assets and property, plant and equipment		(1,670,807)	(19,453,681)
<b>Net Cash flow</b>		<b>(3,738,102)</b>	<b>(480,852)</b>
Net increase/(decrease) in cash and cash equivalents		(3,738,102)	(480,852)
Cash and cash equivalents at the beginning of the year		7,642,080	8,122,932
Cash and cash equivalents at year-end		3,903,978	7,642,080

## STATEMENT OF CHANGES IN NET ASSETS

EUR

	Note	Accumulated Surplus/(Deficit)	Economic result of the year	Net Assets (total)
<b>Balance as at 31 December 2017</b>		<b>13,163,674</b>	<b>7,362,022</b>	<b>20,525,696</b>
Changes in accounting policies		-	-	-
<b>Balance as at 1 January 2018</b>		<b>13,163,674</b>	<b>7,362,022</b>	<b>20,525,696</b>
Allocation of the 2017 economic result		7,362,022	(7,362,022)	-
Economic result of the year			(3,348,880)	(3,348,880)
<b>Balance as at 31 December 2018</b>		<b>20,525,696</b>	<b>(3,348,880)</b>	<b>17,176,816</b>

## 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.

Eurojust financial statements have been drawn up using the methods of preparation as set out in the EU Accounting Rules laid down by the European Commission's Accounting Officer. The EU Accounting Rules 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.<sup>2</sup> 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.

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

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<sup>2</sup> This differs from cash-based accounting because of elements such as carryovers.

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 are 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 about applicable 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 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 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.

2018	Internally generated Computer Software	Other Computer Software	Total Computer Software	Intangible assets under construction	Total
Gross carrying amounts 01.01.2018	4,297,486	2,349,046	6,646,532	300,145	6,946,677
<b>Additions</b>	-	11,238	11,238	50,220	61,458
<b>Disposals</b>	-	-	-	-	-
<b>Transfer between headings</b>	300,145	-	300,145	(300,145)	-
Gross carrying amounts 31.12.2018	4,597,631	2,360,284	6,957,915	50,220	7,008,135
Accumulated amortization and impairment 01.01.2018	(3,555,229)	(1,923,751)	(5,478,980)	n/a	(5,478,980)
<b>Amortization</b>	(765,000)	(145,450)	(910,450)	n/a	(910,450)
<b>Disposals</b>	-	-	-	n/a	-
Accumulated amortization and impairment 31.12.2018	(4,320,229)	(2,069,201)	(6,389,430)	n/a	(6,389,430)
Net carrying amounts 31.12.2018	277,402	291,083	568,485	50,220	618,705

Not capitalised cost	Research cost	Not capitalised development cost
<b>Cost of the year (excl. amortisation)</b>	514,241	5,600

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.

2018	Buildings	Plant and Equipment	Computer Hardware	Furniture and Vehicles	Other Fixtures and Fittings	Total
Gross carrying amounts 01.01.2018	10,720,711	117,060	9,177,945	3,482,110	5,402,573	28,900,399
<b>Additions</b>	14,566	-	1,301,593	117,722	175,468	1,609,349
<b>Disposals</b>	-	-	-	(8,030)	-	(8,030)
Gross carrying amounts 31.12.2018	10,735,277	117,060	10,479,538	3,591,802	5,578,041	30,501,718
Accumulated amortization & impairment 01.01.2018	(464,828)	(103,542)	(5,561,871)	(733,068)	(1,184,155)	(8,047,464)
<b>Depreciation</b>	(931,181)	(1,972)	(1,746,483)	(361,941)	(1,004,671)	(4,046,248)
<b>Disposals</b>	-	-	-	7,583	-	7,583
Accumulated amortization & impairment 31.12.2018	(1,396,009)	(105,514)	(7,308,354)	(1,087,426)	(2,188,826)	(12,086,129)
<b>Net carrying amounts 31.12.2018</b>	9,339,268	11,546	3,171,184	2,504,376	3,389,215	18,415,589

## CURRENT ASSETS

### 2.3. Receivables

	2018	2017
Deferred charges	473,083	281,400
Deferred charges with consolidated EU entities	426,425	398,408
Sundry receivables	62,133	31,435
Current receivables	403	395
Current receivables from consolidated EU entities	-	848
Current recoverable Member States	1,303,928	1,110,737
<b>Total</b>	<b>2,265,972</b>	<b>1,823,223</b>

The deferred charges (pre-payments) consist of prepaid subscriptions, maintenance fees, and European School fee 2019.

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 whole year of 2018 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 annual basis.

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

### 2.4. Cash and cash equivalents

	2018	2017
Bank accounts	3,896,143	7,605,755
Imprest accounts	7,835	36,325
<b>Total</b>	<b>3,903,978</b>	<b>7,642,080</b>

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 in 2017 for a period of 20 years.

## CURRENT LIABILITIES

### 2.6. Provisions

	2018	2017
Provision for legal cases	9,000	61,270
<b>Total</b>	<b>9,000</b>	<b>61,270</b>

### 2.7. Payables

	2018	2017
Current payables	62,822	25,536
Sundry payables	4,891	573,636
	<b>67,713</b>	<b>599,172</b>

The current payables comprise outstanding unpaid eligible invoices from suppliers and public bodies and unpaid eligible cost claims from beneficiaries for Joint Investigation Teams (JIT).

Sundry payables represent returned payments in the bank accounts at year-end not yet investigated and cleared.

### 2.8. Accounts payable to consolidated EU entities

	2018	2017
Positive budgetary result	359,504	462,678
<b>Total</b>	<b>359,504</b>	<b>462,678</b>

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

	2018	2017
Accrued charges	2,240,830	4,473,916
Our of which accrued charges for annual leave carried over to the following year	396,744	346,871
Deferred income	2,502,581	2,815,403
	<b>4,743,411</b>	<b>7,289,319</b>

Accrued charges are revenue expenditure incurred but not yet paid. They are composed of estimated operating expenses of EUR 577K for meetings and EUR 454K for JITs activities, EUR 616K building maintenance expenditure, EUR 397K annual leave compensation and EUR 197K other expenditure.

The calculated amount of the holiday compensation (annual leave carried over) is recognised as accrued expense. According to the EU Staff Regulations, Annex V: Leave, Article 4, if at the time of

leaving the service the person 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.

	2018	2017
Union contribution	38,005,233	47,416,559
Income from donation	312,823	447,822
Miscellaneous recoveries	21,780	1,489,343
Reversal of unused provision	21,607	-
<b>Total</b>	<b>38,361,443</b>	<b>49,353,724</b>

In 2017 EUR 11,130K out of the amount of the Union Contribution is related to the new premises project, the so called 'ring-fenced' budget.

Income from donation – please see note 2.8.

#### 3.2. Exchange revenue

	2018	2017
Bank interest and exchange rate gains	385	928

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 both years.

#### 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 the 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 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

	2018	2017
Temporary agents	203	196
Contract agents	18	29
<b>Total</b>	<b>221</b>	<b>225</b>

### 3.5. Property, plant and equipment related costs

	2018	2017
Rent of buildings	2,280,653	3,966,779
Maintenance and security of buildings	3,947,663	6,898,052
Insurance	21,582	12,423
Depreciation of tangible fixed assets	4,046,248	2,461,487
Amounts written off	447	-
Amortization of intangible fixed assets	910,450	882,131
<b>Total</b>	<b>11,207,043</b>	<b>14,220,872</b>

### 3.6. Other expenses

	2018	2017
Office supplies and maintenance	1,035,560	788,517
Communications and publications	86,755	80,936
Recruitment costs	77,445	87,939
Training costs	277,628	145,305
Missions	46,212	44,907
External non IT and consultancy services	200,871	562,530
External IT services	702,734	573,587
Expenses with consolidated EU entities	1,045,105	932,542
Foreign exchange losses	753	1,571
Bank charges	567	594
Other	126,127	116,551
	<b>3,599,757</b>	<b>3,334,979</b>

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).

##### **4.1. Operating activities**

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

##### **4.2. Investing activities**

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

#### **5. CONTINGENT ASSETS AND LIABILITIES**

##### **5.1. Contingent assets**

Eurojust has identified no contingent assets in 2017.

##### **5.2. Contingent liabilities**

Eurojust has identified no contingent liabilities in 2017.

#### **6. OTHER SIGNIFICANT DISCLOSURES**

##### **6.1. Operating leases**

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

Eurojust has a lease contract with the Housing Agency (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	3,512,010	13,341,240	40,907,083	<b>57,760,333</b>
<b>Total</b>				

## 6.2. 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. The annual rental amount is to 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. The adjusted 2018 total rental amount is EUR 5,719,124. Therefore, an amount of EUR 3,080,073 is considered as services in-kind for 2018.

## 6.3. Outstanding commitments not yet expensed

	2018	2017
Outstanding commitments	5,996,653	8,076,670
Accrued expenses (excl. annual leave carried over)	(1,844,086)	(4,127,045)
Deferred expenses	(899,508)	(679,808)
Invoices posted in expenses but not yet paid	(55,671)	(11,768)
<b>Outstanding commitments not yet expensed</b>	<b>3,197,388</b>	<b>3,258,049</b>

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 2018 statement of financial performance and that are part of the liabilities at year-end. The budgetary RAL is an amount representing the open commitments (carry-forwards) 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.

## 6.4. Significant legal commitments

	2018	2017
Multi-annual contractual commitments	442,979	2,685,315

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).

## 6.5. Changes in accounting policies

There have been no changes in accounting policies for financial year 2018.

## 6.6. 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.

## 6.7. 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 451 of 14 December 2018. The Administrative Director is remunerated in accordance with the Staff Regulations of the European Union 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.

## 6.8. 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. As far as known at the moment of issuance of the accounts Brexit will not raise any concerns on the going concern basis for preparation of these accounts and will not have a material financial impact on 2018 accounts.

## 7. PROTECTION OF THE BUDGET OF EUROJUST

### 7.1. Recoveries

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

### 7.2. Preventive mechanisms

In addition to the corrective mechanisms mentioned above, Eurojust uses a number of preventive mechanisms to protect the EU budget. Under direct management, preventive actions include checks made on eligibility of expenditure being claimed by beneficiaries. These ex-ante controls are intended to provide reasonable assurance on the legality and regularity of expenditure being paid.

## 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:

	2018	2017
<b>Financial assets</b>		
Deposits, non-current	3,000	3,000
Deferred charges	899,508	679,808
Sundry receivables	62,133	31,435
Current receivables	403	1,243
Current recoverable Member States	1,303,928	1,110,737
Cash and cash equivalents	3,903,978	7,642,080
<b>Total financial assets</b>	<b>6,172,950</b>	<b>9,468,303</b>
<b>Financial liabilities</b>		
Current payables	62,822	25,536
Sundry payables	4,891	573,636
Accounts payable to consolidated EU entities	359,504	462,678
<b>Total financial liabilities</b>	<b>427,217</b>	<b>1,061,850</b>
<b>Total net financial instruments</b>	<b>5,745,733</b>	<b>8,406,453</b>

### 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 2018	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
<b>Counterparties <u>with</u> external credit rating</b>	<b>1,303,928</b>			<b>3,903,978</b>
Prime and high grade	1,303,928			3,058,664
Upper medium grade				845,187
<b>Counterparties <u>without</u> external credit rating</b>		<b>965,044</b>	-	<b>127</b>
Debtors who never defaulted		965,044	-	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 2018	< 1 year	Total
Payables with third parties	67,713	67,712
Payables with consolidated entities	359,504	359,504
<b>Total liabilities</b>	<b>427,217</b>	<b>427,216</b>

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 2018		
<b>Monetary assets</b>	<b>6,172,950</b>	<b>6,133,043</b>
Receivables with Member States	1,303,928	1,303,928
All receivables with third parties including accruals & deferrals (excl. receivables with MS and receivables with consol. entities)	965,044	925,137
Receivables with consolidated entities	-	-
Cash and cash equivalents (incl. ST deposits <3months)	3,903,978	3,903,978
<b>Monetary liabilities</b>	<b>427,217</b>	<b>427,216</b>
Payables with third parties	67,713	67,712
Payables with consolidated entities	359,504	359,504
<b>Net Position</b>	<b>5,745,733</b>	<b>5,705,827</b>

## Fair value

The estimated fair values of all financial instruments of Eurojust are equal or approximate to their book values as at 31 Dec 2018 and 31 Dec 2017. 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

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## **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"> <li>• 100% of revenue established collected, (2017: 100%) out of which:</li> <li>• 100% Initial Budget (2017: 100%)</li> <li>• 0% Amending Budget (2017: 0%)</li> <li>• 98.7% assigned revenue (2017: 99.5%)</li> </ul>	<ul style="list-style-type: none"> <li>• 99.9% committed (2017: 97.6%)</li> <li>• 99.9% on <i>administrative costs</i> (2017: 97.2%)</li> <li>• 99.7% on <i>operational budget</i> (2017: 99.8%)</li> <li>• 0.1% carryovers (2017: 2.3%)</li> <li>• 0.07% cancelled (2017: 0.03%)</li> </ul>	<ul style="list-style-type: none"> <li>• 88.9% paid (2017: 85%)</li> <li>• 94.2% on <i>administrative costs</i> (2017: 86.7%)</li> <li>• 73.7% on <i>operational budget</i> (2017: 76.1%)</li> <li>• 10.3% carryovers (2017: 14.2%)</li> <li>• 0.8% cancelled (2017: 0.8%)</li> </ul>

(1) Funds cashed, including assigned revenues

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

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

### Main events of the year influencing the budget and its implementation

Eurojust's 2018 budget was voted in the amount of EUR 38.6 million in commitment appropriations, which represents an increase of EUR 1.1 million or 2.8% compared to the Eurojust "regular budget" in 2017. However, this was EUR 1 million less than Eurojust's draft budget request, reflecting a shortfall in staff salaries, where prior years' deficits grew to an amount of ca. EUR 900K in the beginning of 2018. Eurojust managed to cover this shortfall in December 2018 through a budget transfer primarily from other Title 1 budget lines.

At the same time, the total budget envelope for 2018 included an additional amount of EUR 1.2 million, stemming from assigned revenues carried over from 2017, out of which EUR 1.1 million to pay part of the rent in 2018. This provided a total budget envelope of EUR 39.8 million for 2018 and allowed Eurojust to reinforce key operational work areas as well as other areas heavily impacted by budget reductions in 2017. In this respect the voted budget 2018 included, among others, increased budget allocations for coordination meetings, JITs grants and ICT operational projects, to support the steady growth trends and increased budget needs in these areas.

During 2018, thanks to a 4% reduction in average costs, Eurojust managed to organise 19% more coordination meetings (359 cf. 310 in 2017) with only 10% more budget. Moreover, the increase in the JIT budget allocation had a positive effect on the funding sought and finally awarded, although the number of received applications did not increase as expected (227 JITs supported).



Finally, the organisational decision not to invest in the redesign of the Case Management System allowed Eurojust to prioritise the implementation of new ICT organisational systems, such as new mission and planning tools, aimed to bring efficiencies in key administrative processes.

## 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 in accordance with the Eurojust Financial Regulation and its Implementing Rules. The 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. Apart from one budget line all other appropriations are non-differentiated, 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. Eurojust uses differentiated appropriations for budget line 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 the Financial Regulation applicable to the general budget of the EU, 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
- 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

## BUDGETARY OUTTURN ACCOUNT

1.1.2018 – 31.12.2018

EUR

	2018	2017
<b>REVENUE</b>		
Union contribution, cashed	38,364,737	47,879,237
Other revenue, cashed	29,741	1,453,368
<b>TOTAL REVENUE (a)</b>	<b>38,394,478</b>	<b>49,332,605</b>
<b>EXPENDITURE</b>		
<b>Budget Title 1: Staff</b>		
Payments current year	20,695,677	19,496,791
Appropriations carried over to next year	253,719	258,016
<b>Budget Title 2: Administrative</b>		
Payments current year	6,891,159	16,168,607
Appropriations carried over to next year	1,506,371	6,048,809
<b>Budget Title 3: Operational</b>		
Payments current year	7,143,460	5,620,227
Appropriations carried over to next year	3,057,657	1,925,299
<b>TOTAL EXPENDITURE (b)</b>	<b>39,548,043</b>	<b>49,517,749</b>
<b>RESULT FOR THE FINANCIAL YEAR BEFORE SPECIAL ITEMS (a-b)</b>	<b>(1,153,565)</b>	<b>(185,144)</b>
Cancellation of unused payment appropriations carried over from the previous year	333,759	448,452
Adjustment for carry-over from the previous year – assigned revenue	1,179,678	200,013
Exchange rate differences	(368)	(643)
<b>BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR</b>	<b>359,504</b>	<b>462,678</b>

## RECONCILIATION OF THE BUDGET RESULT WITH THE ECONOMIC RESULT

EUR

	2018	2017
<b>Statement of Financial Performance (economic result)</b>	<b>(3,348,880)</b>	<b>7,362,023</b>
<b>Adjustments for accrual items (items included in the Statement of Financial Performance but not in the Budgetary Outturn)</b>		
Adjustments for accrual cut-off (reversal previous year)	(4,473,916)	(1,903,750)
Adjustments for accrual cut-off (cut-off current year )	2,240,830	4,473,916
Unpaid invoices at year-end but booked in charges	55,671	11,769
Depreciation of intangible and tangible assets	4,957,145	3,343,618
Provisions	(52,270)	(621,130)
Value reductions	-	(41,762)
Recovery Orders issued in the year on revenue accounts and not yet cashed	(403)	(7,348)
Payments made from carryovers of payment appropriations	6,718,687	8,031,468
Adjustments for deferred charges (cut-off)	(899,508)	(679,808)
Adjustments for deferred charges previous year (reversal)	679,808	851,311
Income from donation	(312,823)	(447,823)
<b>Adjustments for budgetary items (items included in the Budgetary Outturn but not in the Statement of Financial Performance)</b>		
Asset acquisitions (less unpaid amounts)	(2,244,271)	(12,760,243)
New pre-financing received in the year and remaining open as at 31.12	359,504	462,678
Budgetary recovery orders issued before the year and cashed in the year	7,348	-
Payment appropriations carried over to next year	(4,817,747)	(8,232,124)
Cancellation of unused carried over payment appropriations from previous year	333,759	448,452
Adjustment for carryover from the previous year of appropriations available at 31.12 arising from assigned revenue	1,179,678	200,013
Payments on open invoices from previous year booked in charges	(11,769)	(26,984)
Other	(11,339)	(1,597)
	<b>Total</b>	<b>359,504</b>
<b>Budgetary result (+ for surplus)</b>	<b>359,504</b>	<b>462,678</b>

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	Transfers	Final Adopted Budget	Actual Committed
A01100	Basic salaries TA	11,670,874	722,304	12,393,178	12,393,178
A01101	Allowances TA	5,051,572	283,396	5,334,968	5,334,968
A01102	Insurances TA	696,769	(37,547)	659,222	659,222
A01110	Contract agents	1,384,488	(385,348)	999,140	999,140
A01160	Supplementary clerical and interim services	400,000	(400,000)	-	-
A01171	European school subsidy	628,607	31,478	660,085	660,085
A01200	Expenditure related to Recruitment	30,360	37,692	68,052	68,052
A01201	Expenses upon Entry/Exit	30,570	(11,236)	19,334	19,334
A01300	Mission expenses Eurojust Staff	55,000	(2,685)	52,315	46,212
A01400	Running costs of kitchenettes and canteens	95,731	(11,816)	83,916	83,916
A01410	Medical services	68,834	(9,017)	59,817	59,817
A01500	Consultancy	200,000	(70,418)	129,582	129,582
A01503	Administrative translations Legal	3,500	(1,742)	1,758	1,758
A01504	Administrative assistant HR	160,000	(31,000)	129,000	129,000
A01620	Other welfare expenditure	5,000	(5,000)	-	-
A01630	Staff Committee	35,000	1,490	36,490	36,490
A01700	Represent Expenses Administration	2,000	(1,936)	64	64
A01703	Internal Meetings Administration	3,500	(3,436)	64	64
A01800	Training and development for staff	355,000	(27,600)	327,400	327,297
<b>Title 1</b>	<b>Expenditure relating to persons working at Eurojust</b>	<b>20,876,805</b>	<b>77,580</b>	<b>20,954,385</b>	<b>20,948,179</b>
A02000	Rent and ground rent	1,617,657	(81,706)	1,535,951	1,535,951
A02010	Insurances	105,785	(24,294)	81,491	81,491
A02020	Maintenance cleaning waste and utilities	1,762,694	102,985	1,865,679	1,865,679
A02050	Security management	1,641,000	(76,361)	1,564,639	1,564,623
A02091	Audio-Video equipment	5,000	12,477	17,477	17,477
A02101	Computer infrastructure	1,028,917	258,696	1,287,613	1,287,613
A02102	ICT projects and consultancy	376,500	197,917	574,417	574,414
A02210	Furniture and related costs	50,000	(12,492)	37,508	37,373
A02230	Cars maintenance repair registration	40,000	10,951	50,951	50,951
A02250	Books and subscriptions Administration	22,500	-	22,500	22,500



Budget Line	Description	Initial Adopted Budget	Transfers	Final Adopted Budget	Actual Committed
A02300	Stationery office supplies conference	51,700	6,205	57,905	57,624
A02320	Bank charges	2,000	(1,300)	700	700
A02330	Legal expenses	10,000	(8,550)	1,450	1,450
A02400	Postal charges	26,000	16,000	42,000	42,000
A02410	Telecommunications and internet charges	96,425	(50,730)	45,695	45,695
A02500	New premises Consultancy project cost	60,000	(36,190)	23,810	23,810
<b>Title 2</b>	<b>Investments in immovable property, rental of buildings and associated cost</b>	<b>6,896,178</b>	<b>313,608</b>	<b>7,209,786</b>	<b>7,209,350</b>
B03000	Coordination meetings & interpretation	2,535,750	(237,398)	2,298,352	2,296,953
B03005	Training for National Members	42,000	(23,997)	18,003	18,003
B03010	Eurojust meetings	180,000	(48,677)	131,323	116,051
B03020	Protocol Office and representation exp.	14,000	10,200	24,200	24,200
B03100	Operational Missions Domestic Work Of NM	300,000	(41,817)	258,183	258,160
B03120	Common Missions EU and Third countries	150,000	(44,582)	105,418	105,418
B03130	Other Missions	75,000	(14,155)	60,845	60,845
B03140	Mission Insurance expenses	25,000	(11,301)	13,699	13,699
B03150	Seconded National Experts	1,252,737	(361,936)	890,801	890,801
B03200	Public Relation Publications	273,500	(13,954)	259,546	259,528
B03203	Annual report	107,500	(16,646)	90,854	90,854
B03205	Cooperation with other EU agencies	5,000	5,257	10,257	10,257
B03300	Books and subscriptions for the College	132,000	47,237	179,237	179,235
B03310	ICT Projects and consultancy operational	1,708,500	27,842	1,736,342	1,736,242
B03320	Telecommunications and internet charges	224,991	(113,695)	111,296	111,296
B03323	Computer infrastructure for National Desks	1,613,376	432,370	2,045,746	2,045,746
B03400	Translation of documents	133,000	48,100	181,100	181,100
B03500	EJN Projects meetings and other expenses	460,000	-	460,000	459,502
B03600	JSB Meetings and other related costs	30,400	(1,924)	28,476	28,185
B03700	JIT meetings and other expenses	58,000	(17,794)	40,206	40,206
B03720	Grants related to JITs (differentiated appropriations)	1,442,000	-	1,442,000	1,442,000
B03800	Meetings on Genocide and other expenses	71,000	(14,319)	56,681	56,681
<b>Title 3</b>	<b>Operational Expenditure</b>	<b>10,833,754</b>	<b>(391,188)</b>	<b>10,442,566</b>	<b>10,424,963</b>
<b>TOTAL</b>		<b>38,606,737</b>	<b>-</b>	<b>38,606,737</b>	<b>38,582,491</b>

## BUDGET IMPLEMENTATION

### 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	
<b>901</b>	Subsidy from the EU General Budget	38,364,737	-	38,364,737	38,364,737	-	38,364,737	100.0%	-
<b>902</b>	Other income*	22,797	7,348	30,145	22,394	7,348	29,742	98.7%	403
<b>Total</b>		<b>38,387,534</b>	<b>7,348</b>	<b>38,394,882</b>	<b>38,387,131</b>	<b>7,348</b>	<b>38,394,479</b>	<b>100.0%</b>	<b>403</b>

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



## 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	11,670,874		722,304	12,393,178				12,393,178
A01101	5,051,572		283,396	5,334,968				5,334,968
A01102	696,769		(37,547)	659,222				659,222
A01110	1,384,488		(385,348)	999,140				999,140
A01160	400,000		(400,000)					
A01171	628,607		31,478	660,085				660,085
<b>Total 11</b>	<b>19,832,310</b>		<b>214,283</b>	<b>20,046,593</b>				<b>20,046,593</b>
A01200	30,360		37,692	68,052				68,052
A01201	30,570		(11,236)	19,334				19,334
<b>Total 12</b>	<b>60,930</b>		<b>26,456</b>	<b>87,386</b>				<b>87,386</b>
A01300	55,000		(2,685)	52,315		848	848	53,163
<b>Total 13</b>	<b>55,000</b>		<b>(2,685)</b>	<b>52,315</b>		<b>848</b>	<b>848</b>	<b>53,163</b>
A01400	95,731		(11,816)	83,916				83,916
A01410	68,834		(9,017)	59,817				59,817
<b>Total 14</b>	<b>164,565</b>		<b>(20,832)</b>	<b>143,733</b>				<b>143,733</b>
A01500	200,000		(70,418)	129,582				129,582
A01503	3,500		(1,742)	1,758				1,758
A01504	160,000		(31,000)	129,000				129,000
<b>Total 15</b>	<b>363,500</b>		<b>(103,160)</b>	<b>260,340</b>				<b>260,340</b>
A01620	5,000		(5,000)					
A01630	35,000		1,490	36,490				36,490



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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	
<b>Total 16</b>	<b>40,000</b>		<b>(3,510)</b>	<b>36,490</b>				<b>36,490</b>
A01700	2,000		(1,936)	64				64
A01703	3,500		(3,436)	64				64
<b>Total 17</b>	<b>5,500</b>		<b>(5,372)</b>	<b>128</b>				<b>128</b>
A01800	355,000		(27,600)	327,400		370	370	327,770
<b>Total 18</b>	<b>355,000</b>		<b>(27,600)</b>	<b>327,400</b>		<b>370</b>	<b>370</b>	<b>327,770</b>
<b>Total Title A-1</b>	<b>20,876,805</b>		<b>77,580</b>	<b>20,954,385</b>		<b>1,217</b>	<b>1,217</b>	<b>20,955,603</b>
A02000	1,617,657		(81,706)	1,535,951		1,103,213	1,103,213	2,639,163
A02010	105,785		(24,294)	81,491		13,372	13,372	94,863
A02020	1,762,694		102,985	1,865,679				1,865,679
A02050	1,641,000		(76,361)	1,564,639		48,265	48,265	1,612,905
A02091	5,000		12,477	17,477				17,477
<b>Total 20</b>	<b>5,132,136</b>		<b>(66,900)</b>	<b>5,065,236</b>		<b>1,164,850</b>	<b>1,164,850</b>	<b>6,230,086</b>
A02101	1,028,917		258,696	1,287,613				1,287,613
A02102	376,500		197,917	574,417				574,417
<b>Total 21</b>	<b>1,405,417</b>		<b>456,613</b>	<b>1,862,030</b>				<b>1,862,030</b>
A02210	50,000		(12,492)	37,508		19,500	19,500	57,008
A02230	40,000		10,951	50,951				50,951
A02250	22,500			22,500				22,500
<b>Total 22</b>	<b>112,500</b>		<b>(1,541)</b>	<b>110,959</b>		<b>19,500</b>	<b>19,500</b>	<b>130,459</b>
A02300	51,700		6,205	57,905				57,905
A02320	2,000		(1,300)	700				700



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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	
A02330	10,000		(8,550)	1,450				1,450
<b>Total 23</b>	<b>63,700</b>		<b>(3,645)</b>	<b>60,055</b>				<b>60,055</b>
A02400	26,000		16,000	42,000		46	46	42,046
A02410	96,425		(50,730)	45,695		3,784	3,784	49,479
<b>Total 24</b>	<b>122,425</b>		<b>(34,730)</b>	<b>87,695</b>		<b>3,830</b>	<b>3,830</b>	<b>91,525</b>
A02500	60,000		(36,190)	23,810		1,867	1,867	25,677
<b>Total 25</b>	<b>60,000</b>		<b>(36,190)</b>	<b>23,810</b>		<b>1,867</b>	<b>1,867</b>	<b>25,677</b>
<b>Total Title A-2</b>	<b>6,896,178</b>		<b>313,608</b>	<b>7,209,786</b>		<b>1,190,047</b>	<b>1,190,047</b>	<b>8,399,832</b>
B03000	2,535,750		(237,398)	2,298,352		322	322	2,298,674
B03005	42,000		(23,997)	18,003				18,003
B03010	180,000		(48,677)	131,323		283	283	131,606
B03020	14,000		10,200	24,200				24,200
<b>Total 30</b>	<b>2,771,750</b>		<b>(299,872)</b>	<b>2,471,878</b>		<b>604</b>	<b>604</b>	<b>2,472,482</b>
B03100	300,000		(41,817)	258,183		449	449	258,632
B03120	150,000		(44,582)	105,418		3,768	3,768	109,186
B03130	75,000		(14,155)	60,845		400	400	61,245
B03140	25,000		(11,301)	13,699		6,178	6,178	19,877
B03150	1,252,737		(361,936)	890,801				890,801
<b>Total 31</b>	<b>1,802,737</b>		<b>(473,790)</b>	<b>1,328,947</b>		<b>10,795</b>	<b>10,795</b>	<b>1,339,741</b>
B03200	273,500		(13,954)	259,546				259,546
B03203	107,500		(16,646)	90,854				90,854
B03205	5,000		5,257	10,257				10,257



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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	
<b>Total 32</b>	<b>386,000</b>		<b>(25,343)</b>	<b>360,657</b>				<b>360,657</b>
B03300	132,000		47,237	179,237				179,237
B03310	1,708,500		27,842	1,736,342				1,736,342
B03320	224,991		(113,695)	111,296		6,756	6,756	118,052
B03323	1,613,376		432,370	2,045,746				2,045,746
<b>Total 33</b>	<b>3,678,867</b>		<b>393,754</b>	<b>4,072,621</b>		<b>6,756</b>	<b>6,756</b>	<b>4,079,377</b>
B03400	133,000		48,100	181,100				181,100
<b>Total 34</b>	<b>133,000</b>		<b>48,100</b>	<b>181,100</b>				<b>181,100</b>
B03500	460,000			460,000				460,000
<b>Total 35</b>	<b>460,000</b>			<b>460,000</b>				<b>460,000</b>
B03600	30,400		(1,924)	28,476				28,476
<b>Total 36</b>	<b>30,400</b>		<b>(1,924)</b>	<b>28,476</b>				<b>28,476</b>
B03700	58,000		(17,794)	40,206				40,206
B03720	1,442,000			1,442,000				1,442,000
<b>Total 37</b>	<b>1,500,000</b>		<b>(17,794)</b>	<b>1,482,206</b>				<b>1,482,206</b>
B03800	71,000		(14,319)	56,681				56,681
<b>Total 38</b>	<b>71,000</b>		<b>(14,319)</b>	<b>56,681</b>				<b>56,681</b>
<b>Total Title B-3</b>	<b>10,833,754</b>		<b>(391,188)</b>	<b>10,442,566</b>		<b>18,155</b>	<b>18,155</b>	<b>10,460,721</b>
<b>GRAND TOTAL</b>	<b>38,606,737</b>			<b>38,606,737</b>		<b>1,209,419</b>	<b>1,209,419</b>	<b>39,816,156</b>

## 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	11,670,874		722,304	12,393,178				12,393,178
A01101	5,051,572		283,396	5,334,968				5,334,968
A01102	696,769		(37,547)	659,222				659,222
A01110	1,384,488		(385,348)	999,140				999,140
A01160	400,000		(400,000)		3,252		3,252	3,252
A01171	628,607		31,478	660,085	11,031		11,031	671,116
<b>Total 11</b>	<b>19,832,310</b>		<b>214,283</b>	<b>20,046,593</b>	<b>14,283</b>		<b>14,283</b>	<b>20,060,876</b>
A01200	30,360		37,692	68,052	46,719		46,719	114,771
A01201	30,570		(11,236)	19,334	3,558		3,558	22,892
<b>Total 12</b>	<b>60,930</b>		<b>26,456</b>	<b>87,386</b>	<b>50,277</b>		<b>50,277</b>	<b>137,664</b>
A01300	55,000		(2,685)	52,315	276	848	1,124	53,439
<b>Total 13</b>	<b>55,000</b>		<b>(2,685)</b>	<b>52,315</b>	<b>276</b>	<b>848</b>	<b>1,124</b>	<b>53,439</b>
A01400	95,731		(11,816)	83,916	8,636		8,636	92,551
A01410	68,834		(9,017)	59,817	6,739		6,739	66,556
<b>Total 14</b>	<b>164,565</b>		<b>(20,832)</b>	<b>143,733</b>	<b>15,375</b>		<b>15,375</b>	<b>159,107</b>
A01500	200,000		(70,418)	129,582	83,560		83,560	213,142
A01503	3,500		(1,742)	1,758				1,758
A01504	160,000		(31,000)	129,000				129,000
<b>Total 15</b>	<b>363,500</b>		<b>(103,160)</b>	<b>260,340</b>	<b>83,560</b>		<b>83,560</b>	<b>343,900</b>
A01620	5,000		(5,000)		2,439		2,439	2,439
A01630	35,000		1,490	36,490	3,249		3,249	39,739



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	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	
<b>Total 16</b>	<b>40,000</b>		<b>(3,510)</b>	<b>36,490</b>	<b>5,687</b>		<b>5,687</b>	<b>42,177</b>
A01700	2,000		(1,936)	64	5,000		5,000	5,064
A01703	3,500		(3,436)	64				64
<b>Total 17</b>	<b>5,500</b>		<b>(5,372)</b>	<b>128</b>	<b>5,000</b>		<b>5,000</b>	<b>5,128</b>
A01800	355,000		(27,600)	327,400	83,188	370	83,558	410,958
<b>Total 18</b>	<b>355,000</b>		<b>(27,600)</b>	<b>327,400</b>	<b>83,188</b>	<b>370</b>	<b>83,558</b>	<b>410,958</b>
<b>Total Title A-1</b>	<b>20,876,805</b>		<b>77,580</b>	<b>20,954,385</b>	<b>257,646</b>	<b>1,217</b>	<b>258,864</b>	<b>21,213,249</b>
A02000	1,617,657		(81,706)	1,535,951	358,408	1,103,213	1,461,621	2,997,571
A02010	105,785		(24,294)	81,491		13,372	13,372	94,863
A02020	1,762,694		102,985	1,865,679	1,086,085		1,086,085	2,951,763
A02050	1,641,000		(76,361)	1,564,639	287,007	48,265	335,273	1,899,912
A02091	5,000		12,477	17,477				17,477
<b>Total 20</b>	<b>5,132,136</b>		<b>(66,900)</b>	<b>5,065,236</b>	<b>1,731,500</b>	<b>1,164,850</b>	<b>2,896,350</b>	<b>7,961,586</b>
A02101	1,028,917		258,696	1,287,613	429,425		429,425	1,717,038
A02102	376,500		197,917	574,417	252,779		252,779	827,196
<b>Total 21</b>	<b>1,405,417</b>		<b>456,613</b>	<b>1,862,030</b>	<b>682,204</b>		<b>682,204</b>	<b>2,544,234</b>
A02210	50,000		(12,492)	37,508	1,323	19,500	20,823	58,331
A02230	40,000		10,951	50,951	5,844		5,844	56,795
A02250	22,500			22,500	6,233		6,233	28,733
<b>Total 22</b>	<b>112,500</b>		<b>(1,541)</b>	<b>110,959</b>	<b>13,400</b>	<b>19,500</b>	<b>32,900</b>	<b>143,859</b>
A02300	51,700		6,205	57,905	13,405		13,405	71,310
A02320	2,000		(1,300)	700	300		300	1,000



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	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	
A02330	10,000		(8,550)	1,450	1,000		1,000	2,450
<b>Total 23</b>	<b>63,700</b>		<b>(3,645)</b>	<b>60,055</b>	<b>14,705</b>		<b>14,705</b>	<b>74,760</b>
A02400	26,000		16,000	42,000	1,424	46	1,470	43,470
A02410	96,425		(50,730)	45,695	3,960	3,784	7,744	53,440
<b>Total 24</b>	<b>122,425</b>		<b>(34,730)</b>	<b>87,695</b>	<b>5,384</b>	<b>3,830</b>	<b>9,214</b>	<b>96,909</b>
A02500	60,000		(36,190)	23,810	32,237	1,867	34,104	57,914
A02501					2,339,809		2,339,809	2,339,809
A02502					59,553		59,553	59,553
<b>Total 25</b>	<b>60,000</b>		<b>(36,190)</b>	<b>23,810</b>	<b>2,431,599</b>	<b>1,867</b>	<b>2,433,466</b>	<b>2,457,276</b>
<b>Total Title A-2</b>	<b>6,896,178</b>		<b>313,608</b>	<b>7,209,786</b>	<b>4,878,792</b>	<b>1,190,047</b>	<b>6,068,839</b>	<b>13,278,625</b>
B03000	2,535,750		(237,398)	2,298,352	265,281	322	265,602	2,563,954
B03005	42,000		(23,997)	18,003	7,484		7,484	25,487
B03007					849		849	849
B03010	180,000		(48,677)	131,323	20,816	283	21,098	152,422
B03020	14,000		10,200	24,200	2,407		2,407	26,607
<b>Total 30</b>	<b>2,771,750</b>		<b>(299,872)</b>	<b>2,471,878</b>	<b>296,837</b>	<b>604</b>	<b>297,441</b>	<b>2,769,319</b>
B03100	300,000		(41,817)	258,183	11,655	449	12,104	270,287
B03120	150,000		(44,582)	105,418	163	3,768	3,931	109,349
B03130	75,000		(14,155)	60,845	724	400	1,124	61,969
B03140	25,000		(11,301)	13,699	2,188	6,178	8,366	22,065
B03150	1,252,737		(361,936)	890,801				890,801
<b>Total 31</b>	<b>1,802,737</b>		<b>(473,790)</b>	<b>1,328,947</b>	<b>14,730</b>	<b>10,795</b>	<b>25,525</b>	<b>1,354,471</b>



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	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	
B03200	273,500		(13,954)	259,546	22,846		22,846	282,392
B03203	107,500		(16,646)	90,854				90,854
B03205	5,000		5,257	10,257	3,800		3,800	14,057
<b>Total 32</b>	<b>386,000</b>		<b>(25,343)</b>	<b>360,657</b>	<b>26,646</b>		<b>26,646</b>	<b>387,302</b>
B03300	132,000		47,237	179,237	122,444		122,444	301,681
B03310	1,708,500		27,842	1,736,342	605,622		605,622	2,341,964
B03320	224,991		(113,695)	111,296	12,213	6,756	18,969	130,265
B03323	1,613,376		432,370	2,045,746	644,287		644,287	2,690,033
<b>Total 33</b>	<b>3,678,867</b>		<b>393,754</b>	<b>4,072,621</b>	<b>1,384,565</b>	<b>6,756</b>	<b>1,391,322</b>	<b>5,463,943</b>
B03400	133,000		48,100	181,100	16,318		16,318	197,418
<b>Total 34</b>	<b>133,000</b>		<b>48,100</b>	<b>181,100</b>	<b>16,318</b>		<b>16,318</b>	<b>197,418</b>
B03500	460,000			460,000	169,157		169,157	629,157
<b>Total 35</b>	<b>460,000</b>			<b>460,000</b>	<b>169,157</b>		<b>169,157</b>	<b>629,157</b>
B03600	30,400		(1,924)	28,476				28,476
<b>Total 36</b>	<b>30,400</b>		<b>(1,924)</b>	<b>28,476</b>				<b>28,476</b>
B03700	58,000		(17,794)	40,206	3,398		3,398	43,604
B03720	1,200,000			1,200,000				1,200,000
<b>Total 37</b>	<b>1,258,000</b>		<b>(17,794)</b>	<b>1,240,206</b>	<b>3,398</b>		<b>3,398</b>	<b>1,243,604</b>
B03800	71,000		(14,319)	56,681	4,356		4,356	61,037
<b>Total 38</b>	<b>71,000</b>		<b>(14,319)</b>	<b>56,681</b>	<b>4,356</b>		<b>4,356</b>	<b>61,037</b>
<b>Total Title B-3</b>	<b>10,591,754</b>		<b>(391,188)</b>	<b>10,200,566</b>	<b>1,916,007</b>	<b>18,155</b>	<b>1,934,162</b>	<b>12,134,728</b>
<b>GRAND TOTAL</b>	<b>38,364,737</b>			<b>38,364,738</b>	<b>7,052,446</b>	<b>1,209,419</b>	<b>8,261,865</b>	<b>46,626,602</b>



## Implementation in Commitment Appropriations

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Budget Line	Total CA Available	Commitments Made					Appropriations Carried Over to 2019			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
A01100	12,393,178	12,393,178			12,393,178	100%								
A01101	5,334,968	5,334,968			5,334,968	100%								
A01102	659,222	659,222			659,222	100%								
A01110	999,140	999,140			999,140	100%								
A01171	660,085	660,085			660,085	100%								
<b>Total 11</b>	<b>20,046,593</b>	<b>20,046,593</b>			<b>20,046,593</b>	<b>100%</b>								
A01200	68,052	68,052			68,052	100%								
A01201	19,334	19,334			19,334	100%								
<b>Total 12</b>	<b>87,386</b>	<b>87,386</b>			<b>87,386</b>	<b>100%</b>								
A01300	53,163	46,212			46,212	87%	848		848	6,103				6,103
<b>Total 13</b>	<b>53,163</b>	<b>46,212</b>			<b>46,212</b>	<b>87%</b>	<b>848</b>		<b>848</b>	<b>6,103</b>				<b>6,103</b>
A01400	83,916	83,916			83,916	100%								
A01410	59,817	59,817			59,817	100%								
<b>Total 14</b>	<b>143,733</b>	<b>143,733</b>			<b>143,733</b>	<b>100%</b>								
A01500	129,582	129,582			129,582	100%								
A01503	1,758	1,758			1,758	100%								
A01504	129,000	129,000			129,000	100%								
<b>Total 15</b>	<b>260,340</b>	<b>260,340</b>			<b>260,340</b>	<b>100%</b>								
A01630	36,490	36,490			36,490	100%								
<b>Total 16</b>	<b>36,490</b>	<b>36,490</b>			<b>36,490</b>	<b>100%</b>								



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Budget Line	Total CA Available	Commitments Made					Appropriations Carried Over to 2019			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
A01700	64	64			64	100%								
A01703	64	64			64	100%								
<b>Total 17</b>	<b>128</b>	<b>128</b>			<b>128</b>	<b>100%</b>								
A01800	327,770	327,297		370	327,666	100%				103				103
<b>Total 18</b>	<b>327,770</b>	<b>327,297</b>		<b>370</b>	<b>327,666</b>	<b>100%</b>				<b>103</b>				<b>103</b>
<b>Total Title A-1</b>	<b>20,955,603</b>	<b>20,948,179</b>		<b>370</b>	<b>20,948,548</b>	<b>100%</b>	<b>848</b>		<b>848</b>	<b>6,206</b>				<b>6,206</b>
A02000	2,639,163	1,535,951		1,103,213	2,639,163	100%								
A02010	94,863	81,491		13,372	94,863	100%								
A02020	1,865,679	1,865,679			1,865,679	100%								
A02030	1,612,905	1,564,623		48,265	1,612,888	100%				16				16
A02050	17,477	17,477			17,477	100%								
A02091	<b>6,230,086</b>	<b>5,065,220</b>		<b>1,164,850</b>	<b>6,230,070</b>	<b>100%</b>				<b>16</b>				<b>16</b>
<b>Total 20</b>	<b>1,287,613</b>	<b>1,287,613</b>			<b>1,287,613</b>	<b>100%</b>								
A02101	574,417	574,414			574,414	100%				3				3
<b>Total 21</b>	<b>1,862,030</b>	<b>1,862,027</b>			<b>1,862,027</b>	<b>100%</b>				<b>3</b>				<b>3</b>
A02210	57,008	37,373			37,373	66%	19,500		19,500	136				136
A02230	50,951	50,951			50,951	100%								
A02250	22,500	22,500			22,500	100%				1				1
<b>Total 22</b>	<b>130,459</b>	<b>110,823</b>			<b>110,823</b>	<b>85%</b>	<b>19,500</b>		<b>19,500</b>	<b>136</b>				<b>136</b>
A02300	57,905	57,624			57,624	100%				281				281
A02320	700	700			700	100%								
A02330	1,450	1,450			1,450	100%								



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		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
<b>Total 23</b>	<b>60,055</b>	<b>59,774</b>			<b>59,774</b>	<b>100%</b>				<b>281</b>			<b>281</b>
A02400	42,046	42,000		41	42,041	100%	5		5				
A02410	49,479	45,695		3,599	49,294	100%	185		185				
<b>Total 24</b>	<b>91,525</b>	<b>87,695</b>		<b>3,640</b>	<b>91,335</b>	<b>100%</b>	<b>190</b>		<b>190</b>				
A02500	25,677	23,810			23,810	93%						1,867	1,867
<b>Total 25</b>	<b>25,677</b>	<b>23,810</b>			<b>23,810</b>	<b>93%</b>						<b>1,867</b>	<b>1,867</b>
<b>Total Title A-2</b>	<b>8,399,832</b>	<b>7,209,350</b>		<b>1,168,490</b>	<b>8,377,840</b>	<b>100%</b>	<b>19,690</b>		<b>19,690</b>	<b>436</b>		<b>1,867</b>	<b>2,303</b>
B03000	2,298,674	2,296,953			2,296,953	100%	322		322	1,399			1,399
B03005	18,003	18,003			18,003	100%							
B03010	131,606	116,051			116,051	88%	283		283	15,272			15,272
B03020	24,200	24,200			24,200	100%							
<b>Total 30</b>	<b>2,472,482</b>	<b>2,455,207</b>			<b>2,455,207</b>	<b>99%</b>	<b>604</b>		<b>604</b>	<b>16,671</b>			<b>16,671</b>
B03100	258,632	258,160			258,160	100%	449		449	23			23
B03120	109,186	105,418		2,535	107,953	99%	1,233		1,233				
B03130	61,245	60,845			60,845	99%	400		400				
B03140	19,877	13,699			13,699	69%	6,178		6,178				
B03150	890,801	890,801			890,801	100%							
<b>Total 31</b>	<b>1,339,741</b>	<b>1,328,924</b>		<b>2,535</b>	<b>1,331,459</b>	<b>99%</b>	<b>8,260</b>		<b>8,260</b>	<b>23</b>			<b>23</b>
B03200	259,546	259,528			259,528	100%				18			18
B03203	90,854	90,854			90,854	100%							
B03205	10,257	10,257			10,257	100%							
<b>Total 32</b>	<b>360,657</b>	<b>360,639</b>			<b>360,639</b>	<b>100%</b>				<b>18</b>			<b>18</b>



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		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
B03300	179,237	179,235			179,235	100%				2			2
B03310	1,736,342	1,736,242			1,736,242	100%				100			100
B03320	118,052	111,296		6,756	118,052	100%							
B03323	2,045,746	2,045,746			2,045,746	100%							
<b>Total 33</b>	<b>4,079,377</b>	<b>4,072,520</b>		<b>6,756</b>	<b>4,079,276</b>	<b>100%</b>				<b>102</b>			<b>102</b>
B03400	181,100	181,100			181,100	100%							
<b>Total 34</b>	<b>181,100</b>	<b>181,100</b>			<b>181,100</b>	<b>100%</b>							
B03500	460,000	459,502			459,502	100%				498			498
<b>Total 35</b>	<b>460,000</b>	<b>459,502</b>			<b>459,502</b>	<b>100%</b>				<b>498</b>			<b>498</b>
B03600	28,476	28,185			28,185	99%				291			291
<b>Total 36</b>	<b>28,476</b>	<b>28,185</b>			<b>28,185</b>	<b>99%</b>				<b>291</b>			<b>291</b>
B03700	40,206	40,206			40,206	100%							
B03720	1,442,000	1,442,000			1,442,000	100%							
<b>Total 37</b>	<b>1,482,206</b>	<b>1,482,206</b>			<b>1,482,206</b>	<b>100%</b>							
B03800	56,681	56,681			56,681	100%							
<b>Total 38</b>	<b>56,681</b>	<b>56,681</b>			<b>56,681</b>	<b>100%</b>							
<b>Total Title B-3</b>	<b>10,460,721</b>	<b>10,424,963</b>		<b>9,291</b>	<b>10,434,254</b>	<b>100%</b>	<b>8,864</b>		<b>8,864</b>	<b>17,604</b>			<b>17,604</b>
<b>GRAND TOTAL</b>	<b>39,816,156</b>	<b>38,582,491</b>		<b>1,178,151</b>	<b>39,760,642</b>	<b>100%</b>	<b>29,401</b>		<b>29,401</b>	<b>24,246</b>		<b>1,867</b>	<b>26,113</b>

## Implementation in Payment Appropriations

EUR

Budget Line	Total PA Available	Payments Made					Appropriations Carried Over to 2019					Appropriations Lapsing			
		From Final Adopted Budget	From Carry overs	From Assigned Revenue	Total	Rate	Automatic Carry overs	By Decision	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	10=7+8+9	11	12	13	14=11+12+13
A01100	12,393,178	12,393,178			12,393,178	100%									
A01101	5,334,968	5,334,968			5,334,968	100%									
A01102	659,222	659,222			659,222	100%									
A01110	999,140	999,140			999,140	100%									
A01160	3,252		2,529		2,529	78%						723			723
A01171	671,116	660,085	11,031		671,116	100%									
<b>Total 11</b>	<b>20,060,876</b>	<b>20,046,593</b>	<b>13,560</b>		<b>20,060,153</b>	<b>100%</b>						<b>723</b>			<b>723</b>
A01200	114,771	52,930	41,272		94,202		15,122				15,122		5,447		5,447
A01201	22,892	19,334	2,502		21,836								1,056		1,056
<b>Total 12</b>	<b>137,664</b>	<b>72,264</b>	<b>43,775</b>		<b>116,039</b>	<b>0%</b>	<b>15,122</b>				<b>15,122</b>		<b>6,503</b>		<b>6,503</b>
A01300	53,439	45,912	161		46,073	86%	300		848	1,148	6,103	115			6,218
<b>Total 13</b>	<b>53,439</b>	<b>45,912</b>	<b>161</b>		<b>46,073</b>	<b>86%</b>	<b>300</b>		<b>848</b>	<b>1,148</b>	<b>6,103</b>	<b>115</b>			<b>6,218</b>
A01400	92,551	74,327	6,594		80,921	87%	9,589						2,042		2,042
A01410	66,556	57,025	6,440		63,465	95%	2,793						299		299
<b>Total 14</b>	<b>159,107</b>	<b>131,352</b>	<b>13,034</b>		<b>144,385</b>	<b>91%</b>	<b>12,381</b>						<b>2,341</b>		<b>2,341</b>
A01500	213,142	41,650	79,428		121,078	57%	87,932						4,132		4,132
A01503	1,758	1,758			1,758	100%									
A01504	129,000	128,201			128,201	99%	799				799				
<b>Total 15</b>	<b>343,900</b>	<b>171,609</b>	<b>79,428</b>		<b>251,037</b>	<b>73%</b>	<b>88,731</b>				<b>88,731</b>		<b>4,132</b>		<b>4,132</b>



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Budget Line	Total PA Available	Payments Made					Appropriations Carried Over to 2019					Appropriations Lapsing		
		From Final Adopted Budget	From Carry overs	From Assigned Revenue	Total	Rate	Automatic Carry overs	By Decision	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	10=7+8+9	11	12	13
A01620	2,439		2,410		2,410	99%						29		29
A01630	39,739	19,642	2,408		22,050	55%	16,848			16,848		841		841
<b>Total 16</b>	<b>42,177</b>	<b>19,642</b>	<b>4,817</b>		<b>24,460</b>	<b>58%</b>	<b>16,848</b>			<b>16,848</b>		<b>870</b>		<b>870</b>
A01700	5,064	64	5,000		5,064	100%								
A01703	64	64			64	100%								
<b>Total 17</b>	<b>5,128</b>	<b>128</b>	<b>5,000</b>		<b>5,128</b>	<b>100%</b>								
A01800	410,958	208,177	76,279		284,456	69%	119,120		370	119,489	103	6,909		7,012
<b>Total 18</b>	<b>410,958</b>	<b>208,177</b>	<b>76,279</b>		<b>284,456</b>	<b>69%</b>	<b>119,120</b>		<b>370</b>	<b>119,489</b>	<b>103</b>	<b>6,909</b>		<b>7,012</b>
<b>Total Title A-1</b>	<b>21,213,249</b>	<b>20,695,677</b>	<b>236,055</b>		<b>20,931,731</b>	<b>99%</b>	<b>252,502</b>		<b>1,217</b>	<b>253,719</b>	<b>6,206</b>	<b>21,592</b>		<b>27,798</b>
A02000	2,997,571	1,535,945	358,408	1,103,213	2,997,566	100%	5			5				
A02010	94,863	80,991		13,372	94,363	99%	500			500				
A02020	2,951,763	1,411,691	1,022,153		2,433,844	82%	453,988			453,988		63,932		63,932
A02050	1,899,912	1,389,516	285,441	48,265	1,723,223	91%	175,106			175,106	16	1,566		1,582
A02091	17,477					0%	17,477			17,477				
<b>Total 20</b>	<b>7,961,586</b>	<b>4,418,143</b>	<b>1,666,002</b>	<b>1,164,850</b>	<b>7,248,995</b>	<b>91%</b>	<b>647,077</b>			<b>647,077</b>	<b>16</b>	<b>65,498</b>		<b>65,514</b>
A02101	1,717,038	938,391	422,563		1,360,954	79%	349,222			349,222		6,862		6,862
A02102	827,196	146,408	221,372		367,780	44%	428,006			428,006	3	31,407		31,410
<b>Total 21</b>	<b>2,544,234</b>	<b>1,084,799</b>	<b>643,935</b>		<b>1,728,734</b>	<b>68%</b>	<b>777,228</b>			<b>777,228</b>	<b>3</b>	<b>38,269</b>		<b>38,272</b>
A02210	58,331	20,461	1,323		21,784	37%	16,912		19,500	36,412	136			136
A02230	56,795	45,936	5,844		51,779	91%	5,015			5,015				
A02250	28,733	17,885	6,233		24,118	84%	4,614			4,614	1			1



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		From Final Adopted Budget	From Carry overs	From Assigned Revenue	Total	Rate	Automatic Carry overs	By Decision	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	10=7+8+9	11	12	13
<b>Total 22</b>	<b>143,859</b>	<b>84,281</b>	<b>13,400</b>		<b>97,681</b>	<b>68%</b>	<b>26,542</b>		<b>19,500</b>	<b>46,042</b>	<b>136</b>			<b>136</b>
A02300	71,310	38,447	12,070		50,517	71%	19,177			19,177	281	1,336		1,616
A02320	1,000	440	73		513	51%	260			260		227		227
A02330	2,450	1,450	800		2,250	92%						200		200
<b>Total 23</b>	<b>74,760</b>	<b>40,337</b>	<b>12,942</b>		<b>53,280</b>	<b>71%</b>	<b>19,437</b>			<b>19,437</b>	<b>281</b>	<b>1,762</b>		<b>2,043</b>
A02400	43,470	32,015	1,424	41	33,480	77%	9,985		5	9,990				
A02410	53,440	39,283	1,522	3,599	44,403	83%	6,413		185	6,598		2,439		2,439
<b>Total 24</b>	<b>96,909</b>	<b>71,297</b>	<b>2,946</b>	<b>3,640</b>	<b>77,883</b>	<b>80%</b>	<b>16,398</b>		<b>190</b>	<b>16,587</b>		<b>2,439</b>		<b>2,439</b>
A02500	57,914	23,810	25,562		49,373	85%						6,675	1,867	8,542
A02501	2,339,809		2,266,787		2,266,787	97%						73,022		73,022
A02502	59,553		49,549		49,549	83%						10,003		10,003
<b>Total 25</b>	<b>2,457,276</b>	<b>23,810</b>	<b>2,341,898</b>		<b>2,365,709</b>	<b>96%</b>						<b>89,701</b>	<b>1,867</b>	<b>91,568</b>
<b>Total Title A-2</b>	<b>13,278,625</b>	<b>5,722,669</b>	<b>4,681,124</b>	<b>1,168,490</b>	<b>11,572,283</b>	<b>87%</b>	<b>1,486,681</b>		<b>19,690</b>	<b>1,506,370</b>	<b>436</b>	<b>197,669</b>	<b>1,867</b>	<b>199,972</b>
B03000	2,563,954	1,980,406	229,974		2,210,380	86%	316,547		322	316,868	1,399	35,307		36,706
B03005	25,487	13,204	6,442		19,646	77%	4,799			4,799		1,041		1,041
B03007	849		842		842	99%						7		7
B03010	152,422	101,799	12,613		114,412	75%	14,252		283	14,534	15,272	8,203		23,475
B03020	26,607	9,751	586		10,337	39%	14,449			14,449		1,821		1,821
<b>Total 30</b>	<b>2,769,319</b>	<b>2,105,160</b>	<b>250,458</b>		<b>2,355,618</b>	<b>85%</b>	<b>350,047</b>		<b>604</b>	<b>350,651</b>	<b>16,671</b>	<b>46,379</b>		<b>63,050</b>
B03100	270,287	241,988	9,094		251,082	93%	16,173		449	16,621	23	2,561		2,584
B03120	109,349	104,891	163	2,535	107,589	98%	527		1,233	1,759				



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		From Final Adopted Budget	From Carry overs	From Assigned Revenue	Total	Rate	Automatic Carry overs	By Decision	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	10=7+8+9	11	12	13
B03130	61,969	47,731	144		47,875	77%	13,114		400	13,514		580		580
B03140	22,065	13,699	2,188		15,887	72%			6,178	6,178				
B03150	890,801	890,801			890,801	100%								
<b>Total 31</b>	<b>1,354,471</b>	<b>1,299,110</b>	<b>11,589</b>	<b>2,535</b>	<b>1,313,234</b>	<b>97%</b>	<b>29,813</b>		<b>8,260</b>	<b>38,073</b>	<b>23</b>	<b>3,141</b>		<b>3,164</b>
B03200	282,392	77,107	22,756		99,862	35%	182,421			182,421	18	90		108
B03203	90,854	90,854			90,854	100%								
B03205	14,057	10,257	3,427		13,684	97%						373		373
<b>Total 32</b>	<b>387,302</b>	<b>178,217</b>	<b>26,182</b>		<b>204,400</b>	<b>53%</b>	<b>182,421</b>			<b>182,421</b>	<b>18</b>	<b>463</b>		<b>481</b>
B03300	301,681	77,186	122,442		199,628	66%	102,049			102,049	2	2		4
B03310	2,341,964	384,471	558,397		942,868	40%	1,351,771			1,351,771	100	47,225		47,325
B03320	130,265	96,977	6,545	6,756	110,278	85%	14,319			14,319		5,668		5,668
B03323	2,690,033	1,419,541	633,994		2,053,535	76%	626,205			626,205		10,293		10,293
<b>Total 33</b>	<b>5,463,943</b>	<b>1,978,176</b>	<b>1,321,377</b>	<b>6,756</b>	<b>3,306,309</b>	<b>61%</b>	<b>2,094,344</b>			<b>2,094,344</b>	<b>102</b>	<b>63,188</b>		<b>63,290</b>
B03400	197,418	134,302	16,318		150,620	76%	46,798			46,798				
<b>Total 34</b>	<b>197,418</b>	<b>134,302</b>	<b>16,318</b>		<b>150,620</b>	<b>76%</b>	<b>46,798</b>			<b>46,798</b>				
B03500	629,157	208,856	168,112		376,968	60%	250,646			250,646	498	1,045		1,543
<b>Total 35</b>	<b>629,157</b>	<b>208,856</b>	<b>168,112</b>		<b>376,968</b>	<b>60%</b>	<b>250,646</b>			<b>250,646</b>	<b>498</b>	<b>1,045</b>		<b>1,543</b>
B03600	28,476	28,061			28,061	99%	124			124	291			291
<b>Total 36</b>	<b>28,476</b>	<b>28,061</b>			<b>28,061</b>	<b>99%</b>	<b>124</b>			<b>124</b>	<b>291</b>			<b>291</b>
B03700	43,604	34,504	3,328		37,832	87%	5,702			5,702		71		71
B03720	1,200,000	1,126,342			1,126,342	94%		73,658		73,658				





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Budget Line	Total PA Available	Payments Made					Appropriations Carried Over to 2019				Appropriations Lapsing			
		From Final Adopted Budget	From Carry overs	From Assigned Revenue	Total	Rate	Automatic Carry overs	By Decision	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	10=7+8+9	11	12	13
<b>Total 37</b>	<b>1,243,604</b>	<b>1,160,846</b>	<b>3,328</b>		<b>1,164,174</b>	<b>94%</b>	<b>5,702</b>	<b>73,658</b>		<b>79,360</b>		<b>71</b>		<b>71</b>
B03800	61,037	41,441	4,144		45,585	75%	15,240			15,240		212		212
<b>Total 38</b>	<b>61,037</b>	<b>41,441</b>	<b>4,144</b>		<b>45,585</b>	<b>75%</b>	<b>15,240</b>			<b>15,240</b>		<b>212</b>		<b>212</b>
<b>Total Title B-3</b>	<b>12,134,728</b>	<b>7,134,169</b>	<b>1,801,509</b>	<b>9,291</b>	<b>8,944,969</b>	<b>74%</b>	<b>2,975,136</b>	<b>73,658</b>	<b>8,864</b>	<b>3,057,657</b>	<b>17,604</b>	<b>114,499</b>		<b>132,102</b>
<b>GRAND TOTAL</b>	<b>46,626,602</b>	<b>33,552,514</b>	<b>6,718,687</b>	<b>1,177,781</b>	<b>41,448,983</b>	<b>89%</b>	<b>4,714,319</b>	<b>73,658</b>	<b>29,771</b>	<b>4,817,747</b>	<b>24,246</b>	<b>333,759</b>	<b>1,867</b>	<b>359,872</b>



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## 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					12,393,178	12,393,178			
A01101					5,334,968	5,334,968			
A01102					659,222	659,222			
A01110					999,140	999,140			
A01160	3,252	(723)	2,529						
A01171	11,031		11,031		660,085	660,085			
<b>Total 11</b>	<b>14,283</b>	<b>(723)</b>	<b>13,560</b>		<b>20,046,593</b>	<b>20,046,593</b>			
A01200	46,719	(5,447)	41,272		68,052	52,930		15,122	15,122
A01201	3,558	(1,056)	2,502		19,334	19,334			
<b>Total 12</b>	<b>50,277</b>	<b>(6,503)</b>	<b>43,775</b>		<b>87,386</b>	<b>72,264</b>		<b>15,122</b>	<b>15,122</b>
A01300	276	(115)	161		46,212	45,912		300	300
<b>Total 13</b>	<b>276</b>	<b>(115)</b>	<b>161</b>		<b>46,212</b>	<b>45,912</b>		<b>300</b>	<b>300</b>
A01400	8,636	(2,042)	6,594		83,916	74,327		9,589	9,589
A01410	6,739	(299)	6,440		59,817	57,025		2,793	2,793
<b>Total 14</b>	<b>15,375</b>	<b>(2,341)</b>	<b>13,034</b>		<b>143,733</b>	<b>131,352</b>		<b>12,381</b>	<b>12,381</b>
A01500	83,560	(4,132)	79,428		129,582	41,650		87,932	87,932
A01503					1,758	1,758			
A01504					129,000	128,201		799	799
<b>Total 15</b>	<b>83,560</b>	<b>(4,132)</b>	<b>79,428</b>		<b>260,340</b>	<b>171,609</b>		<b>88,731</b>	<b>88,731</b>



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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	
A01620	2,439	(29)	2,410						
A01630	3,249	(841)	2,408		36,490	19,642		16,848	16,848
<b>Total 16</b>	<b>5,687</b>	<b>(870)</b>	<b>4,817</b>		<b>36,490</b>	<b>19,642</b>		<b>16,848</b>	<b>16,848</b>
A01700	5,000		5,000		64	64			
A01703					64	64			
<b>Total 17</b>	<b>5,000</b>		<b>5,000</b>		<b>128</b>	<b>128</b>			
A01800	83,188	(6,909)	76,279		327,666	208,177		119,489	119,489
<b>Total 18</b>	<b>83,188</b>	<b>(6,909)</b>	<b>76,279</b>		<b>327,666</b>	<b>208,177</b>		<b>119,489</b>	<b>119,489</b>
<b>Total Title A-1</b>	<b>257,646</b>	<b>(21,592)</b>	<b>236,055</b>		<b>20,948,548</b>	<b>20,695,677</b>		<b>252,872</b>	<b>252,872</b>
A02000	358,408		358,408		2,639,163	2,639,158		5	5
A02010					94,863	94,363		500	500
A02020	1,086,085	(63,932)	1,022,153		1,865,679	1,411,691		453,988	453,988
A02050	287,007	(1,566)	285,441		1,612,888	1,437,782		175,106	175,106
A02091					17,477			17,477	17,477
<b>Total 20</b>	<b>1,731,500</b>	<b>(65,498)</b>	<b>1,666,002</b>		<b>6,230,070</b>	<b>5,582,993</b>		<b>647,077</b>	<b>647,077</b>
A02101	429,425	(6,862)	422,563		1,287,613	938,391		349,222	349,222
A02102	252,779	(31,407)	221,372		574,414	146,408		428,006	428,006
<b>Total 21</b>	<b>682,204</b>	<b>(38,269)</b>	<b>643,935</b>		<b>1,862,027</b>	<b>1,084,799</b>		<b>777,228</b>	<b>777,228</b>
A02210	1,323		1,323		37,373	20,461		16,912	16,912
A02230	5,844		5,844		50,951	45,936		5,015	5,015
A02250	6,233		6,233		22,500	17,885		4,614	4,614



## EUROJUST

The European Union's Judicial Cooperation Unit

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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	
<b>Total 22</b>	<b>13,400</b>		<b>13,400</b>		<b>110,823</b>	<b>84,281</b>		<b>26,542</b>	<b>26,542</b>
A02300	13,405	(1,336)	12,070		57,624	38,447		19,177	19,177
A02320	300	(227)	73		700	440		260	260
A02330	1,000	(200)	800		1,450	1,450			
<b>Total 23</b>	<b>14,705</b>	<b>(1,762)</b>	<b>12,942</b>		<b>59,774</b>	<b>40,337</b>		<b>19,437</b>	<b>19,437</b>
A02400	1,424		1,424		42,041	32,056		9,985	9,985
A02410	3,960	(2,439)	1,522		49,294	42,882		6,413	6,413
<b>Total 24</b>	<b>5,384</b>	<b>(2,439)</b>	<b>2,946</b>		<b>91,335</b>	<b>74,938</b>		<b>16,398</b>	<b>16,398</b>
A02500	32,237	(6,675)	25,562		23,810	23,810			
A02501	2,339,809	(73,022)	2,266,787						
A02502	59,553	(10,003)	49,549						
<b>Total 25</b>	<b>2,431,599</b>	<b>(89,701)</b>	<b>2,341,898</b>		<b>23,810</b>	<b>23,810</b>			
<b>Total Title A-2</b>	<b>4,878,792</b>	<b>(197,669)</b>	<b>4,681,124</b>		<b>8,377,840</b>	<b>6,891,159</b>		<b>1,486,681</b>	<b>1,486,681</b>
B03000	265,281	(35,307)	229,974		2,296,953	1,980,406		316,547	316,547
B03005	7,484	(1,041)	6,442		18,003	13,204		4,799	4,799
B03007	849	(7)	842						
B03010	20,816	(8,203)	12,613		116,051	101,799		14,252	14,252
B03020	2,407	(1,821)	586		24,200	9,751		14,449	14,449
<b>Total 30</b>	<b>296,837</b>	<b>(46,379)</b>	<b>250,458</b>		<b>2,455,207</b>	<b>2,105,160</b>		<b>350,047</b>	<b>350,047</b>
B03100	11,655	(2,561)	9,094		258,160	241,988		16,173	16,173
B03120	163		163		107,953	107,426		527	527



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	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	
B03130	724	(580)	144		60,845	47,731		13,114	13,114
B03140	2,188		2,188		13,699	13,699			
B03150					890,801	890,801			
<b>Total 31</b>	<b>14,730</b>	<b>(3,141)</b>	<b>11,589</b>		<b>1,331,459</b>	<b>1,301,645</b>		<b>29,813</b>	<b>29,813</b>
B03200	22,846	(90)	22,756		259,528	77,107		182,421	182,421
B03203					90,854	90,854			
B03205	3,800	(373)	3,427		10,257	10,257			
<b>Total 32</b>	<b>26,646</b>	<b>(463)</b>	<b>26,182</b>		<b>360,639</b>	<b>178,217</b>		<b>182,421</b>	<b>182,421</b>
B03300	122,444	(2)	122,442		179,235	77,186		102,049	102,049
B03310	605,622	(47,225)	558,397		1,736,242	384,471		1,351,771	1,351,771
B03320	12,213	(5,668)	6,545		118,052	103,733		14,319	14,319
B03323	644,287	(10,293)	633,994		2,045,746	1,419,541		626,205	626,205
<b>Total 33</b>	<b>1,384,565</b>	<b>(63,188)</b>	<b>1,321,377</b>		<b>4,079,276</b>	<b>1,984,932</b>		<b>2,094,344</b>	<b>2,094,344</b>
B03400	16,318		16,318		181,100	134,302		46,798	46,798
<b>Total 34</b>	<b>16,318</b>		<b>16,318</b>		<b>181,100</b>	<b>134,302</b>		<b>46,798</b>	<b>46,798</b>
B03500	169,157	(1,045)	168,112		459,502	208,856		250,646	250,646
<b>Total 35</b>	<b>169,157</b>	<b>(1,045)</b>	<b>168,112</b>		<b>459,502</b>	<b>208,856</b>		<b>250,646</b>	<b>250,646</b>
B03600					28,185	28,061		124	124
<b>Total 36</b>					<b>28,185</b>	<b>28,061</b>		124	124
B03700	3,398	(71)	3,328		40,206	34,504		5,702	5,702
B03720	1,024,224		682,260	341,964	1,442,000	444,082		997,918	1,339,882



**EUROJUST**

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	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	
<b>Total 37</b>	<b>1,027,622</b>	<b>(71)</b>	<b>685,588</b>	<b>341,964</b>	<b>1,482,206</b>	<b>478,586</b>		<b>1,003,620</b>	<b>1,345,584</b>
B03800	4,356	(212)	4,144		56,681	41,441		15,240	15,240
<b>Total 38</b>	<b>4,356</b>	<b>(212)</b>	<b>4,144</b>		<b>56,681</b>	<b>41,441</b>		<b>15,240</b>	<b>15,240</b>
<b>Total Title B-3</b>	<b>2,940,231</b>	<b>(114,499)</b>	<b>2,483,769</b>	<b>341,964</b>	<b>10,434,254</b>	<b>6,461,200</b>		<b>3,973,054</b>	<b>4,315,018</b>
<b>GRAND TOTAL</b>	<b>8,076,670</b>	<b>(333,759)</b>	<b>7,400,947</b>	<b>341,964</b>	<b>39,760,642</b>	<b>34,048,036</b>		<b>5,712,606</b>	<b>6,054,570</b>

## EXPLANATORY NOTES

### Budgetary Result

The budgetary result for 2018, amounting to EUR 359,504, represents a surplus to be returned back to the Commission and is comprised of:

- EUR 333,759 – not used payment appropriations carried over from 2017,
- EUR 24,246 – not used payment appropriations current year (B 2018 not paid nor carried over),
- EUR 1,867 – not used payment appropriations from assigned revenues carried over from 2017,
- EUR (368) – foreign exchange rate differences.

### Revenue

In 2018 Eurojust received a contribution of EUR 38,364,737 from the general budget of the European Union, all of which was cashed, composed of non-differentiated and differentiated appropriations for budget line B03720 only (Grants related to JITs) and consisting of:

- EUR 38,364,737 initial budget, of which EUR 255,269 is surplus for year 2016 returned back to the Commission in 2017.

Other revenue received, amounting to EUR 29,742, consists of internal assigned revenue for:

- EUR 19,500 – exchange of old furniture from the previous premises,
- EUR 6,178 – Dutch Insurance Premium Tax refund
- EUR 4,064 – miscellaneous recoveries for missions, meetings, telecommunications, insurance claims.

### Budget Implementation

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

The implementation of commitment appropriations represents **99.94%** (2017: 99.97%) of final adopted budget in commitment appropriations.

The implementation of payment appropriations represents 87.4% (2017: 85.2%) 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 99.9% (2017: 97.6%) of total commitment appropriations available in 2018.

The implementation of payment appropriations represents 88.9% (2017: 85%) of total payment appropriations available in 2018.

The carryover of commitment appropriations is at a level of 0.1% of total available commitment appropriations, consisting solely of appropriations stemming from assigned revenue.

The carryover of payment appropriations is at a level of 10.3% of total payment appropriations available and includes the following main items:

- Outstanding orders related to ICT projects and computer infrastructure (EUR 2.8 million);
- Building costs invoiced by the Host State on a retroactive basis such as utility costs, maintenance (EUR 630 K);
- Outstanding payments related to coordination meetings which took place in 2018 (EUR 331 K);
- Outstanding payments related to JITs carried over on a College Decision (EUR 74 K).

The cancellation of commitment appropriations totalled EUR 26,113, which represents only 0.07% of the total available budget in commitments.

The cancellation of payment appropriations amounts to EUR 359,872, 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 2018 (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 administrative missions and payment corrections - EUR 848, Title 1 (Staff)
- Revenue arising from the exchange of old furniture from the previous premises, insurance claims, telecommunications and postal charges - EUR 20,030, Title 2 (Administrative)
- Revenue arising from the repayment of overpaid mission costs, refund of Dutch Insurance Premium Tax prior years and payment corrections - EUR 8,864, Title 3 (Operational).

Commitment appropriations – 1.14% committed, remaining 98.86% carried over to 2019; Payment appropriations – 1.14% paid, remaining 98.86% carried over to 2019.

- **Appropriations arising from internal assigned revenue cashed in 2017 and carried over to 2018 (fund source C5)**

The commitment appropriations are carried over to fund source C5. Total commitment appropriations of internal assigned revenue carried over from 2017 to 2018 equal to EUR 1,179,678, 99.84% of which were committed, the leftover of EUR 1,867 to be returned back to the Commission. The appropriations were utilised for the expenses, for which the revenue was initially assigned, i.e. rent (EUR 1.1 million), security services, training for staff members, operational missions, insurances, telecommunications.

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



### **Budget Implementation of payment appropriations carried over from 2017 to 2018 (fund source C2 and C8)**

The total amount of payment appropriations carried over from 2017 to 2018 amounts to EUR 7,052,446, and consists solely of payment appropriations carried over automatically from C1 to C8 fund source to cover for existing commitments on non-differentiated budget lines.

95.3% of the payment appropriations carried over from 2017 to 2018 was implemented in 2018.

The cancellation of the carryovers amounts to EUR 333,759 and relates mainly to the New Premises project and building maintenance, ICT projects and consultancy, coordination meetings.

### **Budget Transfers**

There were four budget transfer occasions during the year, which is two less as compared to 2017. Funds were requested to cover additional costs in staff salaries, recruitment, European School fees, audio-video equipment, ICT projects and consultancy, computer infrastructure, books and subscriptions, translation of documents.

### **Amending budget**

In 2018 there were no additional commitment or payment appropriations granted to Eurojust.



EUROJUST

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## ANNEX



## LIST OF EUROJUST COLLEGE MEMBERS

(status December 2018)

National Member for <b>AUSTRIA</b>	Gerhard JAROSCH
National Member for <b>BELGIUM</b>	Hilde VANDEVOORDE
National Member for <b>BULGARIA</b>	Ivanka KOTOROVA
National Member for <b>CROATIA</b>	Josip ČULE
National Member for <b>CYPRUS</b>	Katerina LOIZOU
National Member for <b>CZECH REPUBLIC</b>	Lukáš STARÝ
National Member for <b>DENMARK</b>	Jesper HJORTENBERG
National Member for <b>ESTONIA</b>	Raivo SEPP
National Member for <b>FINLAND</b>	Piia VOTTONEN
National Member for <b>FRANCE</b>	Frédéric BAAB
National Member for <b>GERMANY and Vice President</b>	Klaus MEYER-CABRI
National Member for <b>GREECE</b>	Paraskevas ADAMIS
National Member for <b>HUNGARY</b>	László VENCZL
National Member for <b>IRELAND</b>	Frank CASSIDY
National Member for <b>ITALY and Vice President</b>	Filippo SPIEZIA
National Member for <b>LATVIA</b>	Gunārs BUNDZIS
National Member for <b>LITHUANIA</b>	Laima ČEKELIENĖ
National Member for <b>LUXEMBOURG</b>	Olivier LENERT
National Member for <b>MALTA</b>	Philip GALEA FARRUGIA
National Member for <b>THE NETHERLANDS</b>	Han MORAAL
National Member for <b>POLAND</b>	Mariusz SKOWROŃSKI
National Member for <b>PORTUGAL</b>	António CLUNY
National Member for <b>ROMANIA</b>	Daniela BURUIANĂ
National Member for <b>SLOVAKIA and President</b>	Ladislav HAMRAN
National Member for <b>SLOVENIA</b>	Boštjan ŠKRLEC
National Member for <b>SPAIN</b>	Francisco JIMÉNEZ-VILLAREJO
National Member for <b>SWEDEN</b>	Solveig WOLLSTAD
National Member for <b>UNITED KINGDOM</b>	Samantha SHALLOW

**LIST OF EUROJUST HEADS OF DEPARTMENTS, UNITS and OFFICES**

(status December 2018)

<b>Administrative Director</b>	Nikolaos PANAGIOTOPOULOS
<b>Accounting Office</b>	Aleksandra HAYDAR
<b>College Secretariat</b>	Arthur VERHEIJ
<b>Data Protection Office</b>	Diana ALONSO BLAS
<b>EJN Secretariat</b>	Ola LÖFGREN
<b>Genocide Network Secretariat</b>	Matevž PEZDIRC
<b>Office of the President</b>	Salvatore CANNATA
<b><i>Corporate Department</i></b>	
<b>Corporate Communications Unit</b>	Cecilia THORFINN
<b>Institutional Affairs Office</b>	Anna DANIELI
<b>Planning, Programming and Reporting Office</b>	Jesús PENA
<b><i>Operations Department</i></b>	
<b>Head of Operations Department</b>	Vincent JAMIN
<b>Casework Office</b>	Federica CURTOL
<b>Data Management Office</b>	Martin GILLEN
<b>Events and Logistic Office</b>	Nicolas KARAYANNIS
<b>JITS Network Secretariat</b>	Tatiana JANCEWICZ
<b>Judicial Cooperation Analysis Office</b>	Jose CASTILLO GARCIA
<b>National Desk Support Office</b>	Yke VRANCKEN-PEETERS
<b><i>Resources Department</i></b>	
<b>Head of Resources Department</b>	Roberto LENTI
<b>Budget, Finance and Procurement Unit</b>	Natalie GROVES
<b>Human Resources Unit</b>	Claudia TRIF
<b>Information Management Unit</b>	Jon BROUGHTON
<b>Legal Affairs Office</b>	Alinde TERSTEGEN-VERHAAG
<b>Security, Facility and General Services Unit</b>	Jacques VOS



## ESTABLISHMENT PLAN 2018

### Temporary agents

Function group and grade	2018			
	Authorised under the EU Budget		Filled as at 31/12/2018	
	Permanent posts	Temporary Posts	Permanent posts	Temporary Posts
AD 16		-		-
AD 15		-		-
AD 14		1		1
AD 13		1		-
AD 12		-		-
AD 11		3		3
AD 10		8		5
AD 9		13		12
AD 8		30		17
AD 7		32		17
AD 6		5		19
AD 5		3		3
<b>AD total</b>		<b>96</b>		<b>77</b>
AST 11		-		-
AST 10		-		-
AST 9		1		1
AST 8		-		-
AST 7		-		-
AST 6		4		3
AST 5		34		26
AST 4		51		37
AST 3		17		48
AST 2		6		14
AST 1		-		1
<b>AST total</b>		<b>113</b>		<b>130</b>
<b>GRAND TOTAL</b>		<b>209</b>		<b>207</b>

### Contract agents

Contract Agents	2018	
	Authorised	Recruited as at 31/12/2018
Function Group IV	7	2
Function Group III	8	4.8
Function Group II	7.5	8
Function Group I	-	-
<b>Total</b>	<b>22.5</b>	<b>14.8</b>



## Glossary and Abbreviations

ABAC	This is the name given to the Commission's accounting system, in use at Eurojust as well, 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.
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 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 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.
Assets	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.



Assigned revenue External/Internal	Dedicated revenue received to finance specific items of expenditure. Main sources of external assigned revenue are financial contributions from countries to activities financed by the Union, incl. by Eurojust. 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. The complete list of items constituting assigned revenue is given in the Eurojust Financial Regulation Art. 23.
Authorising Officer (AO)	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.
Budget	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.
Budget result	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.
Budget implementation	Consumption of the budget through expenditure and revenue operations.
Budget item / Budget line / Budget position	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 headings (title, chapter, article or item) provide a formal description of the nomenclature.
Budgetary authority	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.
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, C4, C5, C8 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
Lapsing appropriations	Unused appropriations to be cancelled at the end of the financial year. <i>Lapsing</i> means the cancellation of all or part of the authorisation to make expenditures and/or incur liabilities, which is represented by an appropriation.
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	Legal commitments having not fully given rise to liquidation by





commitment	payments. (Cf. RAL)
Outturn	Cf. Budget result
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	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 yet been paid. (Cf. Outstanding commitments)
Recovery	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. Outturn
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.