



Executive Board Decision 2020-03
of 2 June 2020
adopting the opinion of the Executive Board on Eurojust Final Annual
Accounts 2019

THE EXECUTIVE BOARD OF EUROJUST,

Having regard to 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), and replacing and repealing Council Decision 2002/187/JHA (hereinafter referred to as “the Eurojust Regulation”), and in particular Article 63 thereof,

Having regard to the Financial Regulation applicable to Eurojust and adopted by the College on 17 September 2019 (hereinafter referred to as “the Eurojust Financial Regulation”), and in particular Article 102 (3) thereof,

Having regard to 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 2019,

Having regard to the final annual accounts of Eurojust for the financial year 2019 signed off by the Accounting Officer on 15 May 2020 and by the Administrative Director on 18 May 2020 and sent to the Executive Board on 20 May 2020,

Whereas:

- (1) The final annual accounts of Eurojust for the financial year 2019 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 2019 are included in Annex II to this opinion;
- (3) PKF Littlejohn LLP Independent Auditors Report on the provisional annual accounts 2019 is attached as Annex III to this opinion.

HAS ISSUED THIS OPINION:

1. The Executive Board 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 2019;
 - The independent external auditor has made no reservation concerning the reliability of the Eurojust 2019 annual accounts.



2. The Executive Board gives a favourable opinion on and endorses the final annual accounts of Eurojust for the financial year 2019.
3. The Executive Board requests the Administrative Director to take immediate actions to remedy the shortcomings identified by the European Court of Auditors, where relevant. The Executive Board looks forward to receiving the final outcome of these observations in due course.
4. The Executive Board requests the accounting officer to send the final annual accounts of Eurojust for the financial year 2019, 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 2 June 2020

On behalf of the Executive Board of Eurojust,

A handwritten signature in blue ink, appearing to be "L. Hamran", written over a faint, stylized blue outline of a signature.

Ladislav Hamran

President of Eurojust



FINAL ANNUAL ACCOUNTS OF EUROJUST

Financial Statements

Reports on Implementation of the Budget

Financial Year 2019

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

The opinion of the Executive Board on the final accounts will be given by 1 July 2020.

The final accounts together with the opinion of the Executive 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 2020.

The final annual accounts will be published on Eurojust website:

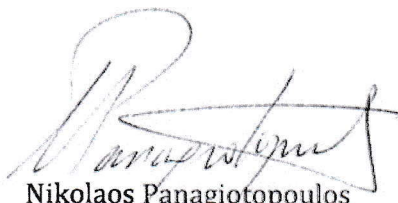
<http://www.eurojust.europa.eu>.

The Hague, 15 May 2020

The Hague, 18 May 2020



Aleksandra Haydar
The Accounting Officer of Eurojust



Nikolaos Panagiotopoulos
The Administrative Director of Eurojust

Table of Contents

INTRODUCTION.....	4
FINANCIAL STATEMENTS.....	7
BALANCE SHEET.....	8
STATEMENT OF FINANCIAL PERFORMANCE.....	9
CASH FLOW STATEMENT.....	10
STATEMENT OF CHANGES IN NET ASSETS.....	10
NOTES TO THE FINANCIAL STATEMENTS.....	11
1. SIGNIFICANT ACCOUNTING POLICIES.....	11
2. NOTES TO THE BALANCE SHEET.....	16
3. NOTES TO THE STATEMENT OF FINANCIAL PERFORMANCE.....	21
4. NOTES TO THE CASH FLOW STATEMENT.....	23
5. PRIOR YEAR ADJUSTMENT.....	23
6. CONTINGENT ASSETS AND LIABILITIES.....	24
7. OTHER SIGNIFICANT DISCLOSURES.....	24
8. PROTECTION OF THE BUDGET OF EUROJUST.....	27
9. FINANCIAL INSTRUMENTS.....	27
REPORTS ON IMPLEMENTATION OF THE BUDGET.....	31
BUDGET IMPLEMENTATION AT A GLANCE.....	32
BUDGETARY STRUCTURE AND PRINCIPLES.....	34
BUDGETARY OUTTURN ACCOUNT.....	37
RECONCILIATION OF THE BUDGET RESULT WITH THE ECONOMIC RESULT.....	38
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS.....	39
BUDGET IMPLEMENTATION.....	42
EXPLANATORY NOTES.....	63
ANNEX.....	66
ESTABLISHMENT PLAN 2019.....	67
Glossary and Abbreviations.....	68

CERTIFICATE

I acknowledge my responsibility for the preparation and presentation of the annual accounts of Eurojust in accordance with Article 102 of the Framework Financial Regulation (FFR)¹ and I hereby certify that the annual accounts of Eurojust for the year 2019 have been prepared in accordance with Title IX of the FFR and the accounting rules adopted by the Commission's Accounting Officer, as to be applied by all the institutions and Union bodies.

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

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

Aleksandra Haydar

The Accounting Officer of Eurojust

¹ COMMISSION DELEGATED REGULATION (EU) 2019/715 of 18 December 2018 on the framework financial regulation for the bodies set up under the TFEU and Euratom Treaty and referred to in Article 70 of Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council.

INTRODUCTION

LEGAL BASIS

In accordance with Article 63 of 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) (hereinafter referred to as the “Eurojust Regulation”) and Title IX of Eurojust Financial Regulation of 17 September 2019, 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 initially 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 supports and strengthens coordination and cooperation between national investigating and prosecuting authorities. Eurojust assists prosecutors and other investigators from EU Member States in cases of serious crime where that crime affects two or more Member States, or requires prosecution on common bases, on the basis of operations conducted and information supplied by the Member States’ authorities, by Europol, by the EPPO and by OLAF. Eurojust acts at the request of the competent authorities of the Member States or on its own initiative. In some cases, Eurojust can act at the request of the European Commission or the European Public Prosecutor’s Office.

The seat of Eurojust is in The Hague.² Eurojust expenditures are financed by an annual contribution from the general budget of the European Union.

Eurojust is comprised of the National Members, the College, the Executive Board and the Administrative Director. The Eurojust College is formed of the National Members, one from each of the EU Member States (with the exception of Denmark, which by virtue of Protocol No 22 is not bound by the Eurojust Regulation as of 12 December 2019), who include judges, prosecutors or other judicial professionals of equivalent competence.

When exercising its management functions, the College also comprises a representative of the European Commission, which also has a seat in Eurojust’s Executive Board. Eurojust’s Executive Board has six members: it is chaired by the President of Eurojust and comprises the Vice-Presidents of Eurojust as well

² OJ L 29 of 03.02.2004, p.15 (2004/97/EC, Euratom)

as a representative of the European Commission. Two other members of the College are also members of the Executive Board under a two-year rotation system.

The College is overseen by Eurojust's President, who is elected for a term of office of four years, with a term limit of two terms. Two Vice - Presidents assist the President in exercising his/her functions. They are also elected for a term of office of four years, with a term limit of two terms. The President of the College is Mr Ladislav Hamran, National Member for the Slovak Republic, elected in October 2017.

The College of Eurojust is supported by the Administration. The Head of the Eurojust Administration is the Administrative Director. In accordance with Article 62 of the Eurojust Regulation, the Administrative Director is the Authorizing Officer for the budget of Eurojust and in accordance with Article 18 (j) of the Eurojust Regulation, the Administrative Director shall exercise over the staff the powers devolved to the Appointing Authority. The Administrative Director of Eurojust is Mr Nikolaos Panagiotopoulos, appointed by the College.

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

European Union Agency for Criminal Justice Cooperation

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

FINANCIAL STATEMENTS

BALANCE SHEET

EUR

	Note	31.12.2019	31.12.2018 As restated
NON-CURRENT ASSETS		16,589,359	19,385,968
Intangible Assets	2.1	1,265,412	618,705
Property, Plant and Equipment	2.2	15,320,947	18,764,263
Buildings		8,408,087	9,339,268
Plant and equipment		32,391	11,546
Computer hardware		2,314,118	3,519,858
Furniture and vehicles		2,150,891	2,504,376
Other fixtures and fittings		2,415,460	3,389,215
Non-Current Receivables and Recoverables		3,000	3,000
Deposits		3,000	3,000
CURRENT ASSETS		5,601,793	6,169,950
Exchange Receivables	2.3	833,972	962,044
Deferred charges		812,432	899,508
Sundry and current receivables		21,540	62,536
Non-Exchange Receivables	2.3	682,524	1,303,928
Current recoverable member states		682,524	1,303,928
Cash and cash equivalents	2.4	4,085,297	3,903,978
TOTAL ASSETS		22,191,152	25,555,918
NON-CURRENT LIABILITIES		2,850,800	2,850,800
Provisions	2.5	2,850,800	2,850,800
CURRENT LIABILITIES		5,685,798	5,179,628
Provisions	2.6	29,945	9,000
Payables		1,072,304	427,217
Sundry and current payables	2.7	118,707	67,713
Accounts payable to consolidated EU entities	2.8	953,597	359,504
Accrued charges and deferred income		4,583,549	4,743,411
Accrued charges	2.9	2,393,791	2,240,830
Deferred income	2.9	2,189,758	2,502,581
TOTAL LIABILITIES		8,536,598	8,030,428
NET ASSETS		13,654,554	17,525,490
Accumulated surplus/deficit		17,525,490	20,641,921
Economic result of the year		(3,870,936)	(3,116,431)

2018 As restated: please see note 5.

STATEMENT OF FINANCIAL PERFORMANCE

EUR

	Note	2019	2018 As restated
REVENUE		39,129,633	38,361,828
Non-Exchange Revenue	3.1	38,221,268	38,361,443
EU Contribution		37,820,544	38,005,233
Other non-exchange revenue		400,724	356,210
Exchange Revenue	3.2	908,365	385
EXPENSES		(43,000,569)	(41,478,259)
Operating costs	3.3	(9,578,576)	(7,435,690)
Staff costs	3.4	(19,602,653)	(19,041,793)
Property, plant and equipment related costs	3.5	(7,063,552)	(8,693,941)
Other expenses	3.6	(6,755,788)	(6,306,835)
SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES		(3,870,936)	(3,116,431)
ECONOMIC RESULT OF THE YEAR		(3,870,936)	(3,116,431)

Remark: the comparative 2018 figures for property, plant and equipment and other expenses have been reclassified to reflect a change in the presentation of 2019 expenditure.

2018 As restated: please see note 5.

CASH FLOW STATEMENT

EUR

	Note	2019	2018 As restated
Economic result of the year	5	(3,870,936)	(3,116,431)
Operating activities	4.1	5,303,405	1,049,136
Amortisation		308,518	910,450
Depreciation	5	3,777,218	3,813,799
(Increase)/decrease in receivables and recoverables		749,475	(442,749)
Increase/(decrease) in provisions		20,945	(52,270)
Increase/(decrease) in payables		(108,867)	(3,077,367)
Increase/(decrease) in payables to consolidated EU entities		594,093	(103,174)
(Gains)/Losses on sale of property, plant and equipment		(37,977)	447
Investing activities	4.2	(1,251,150)	(1,670,807)
(Purchase) of intangible assets and property, plant and equipment		(1,351,150)	(1,670,807)
Proceeds from sale of intangible assets and property, plant and equipment		100,000	-
Net Cash flow		181,319	(3,738,102)
Net increase/(decrease) in cash and cash equivalents		181,319	(3,738,102)
Cash and cash equivalents at the beginning of the year		3,903,978	7,642,080
Cash and cash equivalents at year-end		4,085,297	3,903,978

STATEMENT OF CHANGES IN NET ASSETS

EUR

	Note	Accumulated Surplus/(Deficit)	Economic result of the year	Net Assets (total)
Balance as at 31 December 2018				
As restated	5	20,641,921	(3,116,431)	17,525,490
Changes in accounting policies		-	-	-
Balance as at 1 January 2019		20,641,921	(3,116,431)	17,525,490
Allocation of the 2018 economic result		(3,116,431)	3,116,431	-
Economic result of the year			(3,870,936)	(3,870,936)
Balance as at 31 December 2019		17,525,490	(3,870,936)	13,654,554

NOTES TO THE FINANCIAL STATEMENTS

1. SIGNIFICANT ACCOUNTING POLICIES

1.1. Legal basis and Accounting rules

The financial statements of Eurojust have been drawn up using the methods of preparation as set out in the EU Accounting Rules as 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.³ 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 98 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, with additional disclosures when necessary, is presumed to result in financial statements that achieve a fair presentation.

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

³ This differs from cash-based accounting because of elements such as carryovers.

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.

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.

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.

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.

Offsetting

Assets and liabilities, and revenue and expenses, shall not be offset unless required or permitted by an EU accounting rule.

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.

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 98).

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 include cash at hand, deposits held at call or at short notice with banks and other short-term highly liquid investments with original maturities of three months or less.

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.

2019	Internally generated Computer Software	Other Computer Software	Total Computer Software	Intangible assets under construction	Total
Gross carrying amounts 01.01.2019	4,597,631	2,360,284	6,957,915	50,220	7,008,135
Additions	-	14,133	14,133	941,092	955,225
Disposals	-	-	-	-	-
Transfer between headings	424,442	-	424,442	(424,442)	-
Gross carrying amounts 31.12.2019	5,022,073	2,374,417	7,396,490	566,870	7,963,360
Accumulated amortization and impairment 01.01.2019	(4,320,229)	(2,069,201)	(6,389,430)	n/a	(6,389,430)
Amortization	(189,227)	(119,291)	(308,518)	n/a	(308,518)
Disposals	-	-	-	n/a	-
Accumulated amortization and impairment 31.12.2019	(4,509,456)	(2,188,492)	(6,697,948)	n/a	(6,697,948)
Net carrying amounts 31.12.201	512,617	185,925	698,542	566,870	1,265,412

Not capitalised cost	Research cost	Not capitalised development cost
Cost of the year (excl. amortisation)	340,191	-

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.

2019	Buildings	Plant and Equipment	Computer Hardware	Furniture and Vehicles	Other Fixtures and Fittings	Total
Gross carrying amounts 01.01.2019	10,735,277	117,060	10,479,538	3,591,802	5,578,041	30,501,718
Additions	-	28,575	303,922	26,144	29,284	387,925
Disposals	-	-	(410,732)	(286,247)	(20,281)	(717,260)
Other changes	-	-	-	8,000	-	8,000
Gross carrying amounts 31.12.2019	10,735,277	145,635	10,372,728	3,339,699	5,587,044	30,180,383
Accumulated amortization & impairment 01.01.2019	(1,396,009)	(105,514)	(6,959,680)	(1,087,426)	(2,188,826)	(11,737,455)
As restated						
Depreciation	(931,181)	(7,730)	(1,509,662)	(317,919)	(1,003,039)	(3,769,531)
Disposals	-	-	410,732	224,224	20,281	655,237
Other changes	-	-	-	(7,687)	-	(7,687)
Accumulated amortization & impairment 31.12.2019	(2,327,190)	(113,244)	(8,058,610)	(1,188,808)	(3,171,584)	(14,859,436)
Net carrying amounts 31.12.2019	8,408,087	32,391	2,314,118	2,150,891	2,415,460	15,320,947

CURRENT ASSETS

2.3. Receivables

	2019	2018
Deferred charges	261,671	473,083
Deferred charges with consolidated EU entities	550,761	426,425
Sundry receivables	20,940	62,133
Current receivables	600	403
Current recoverable Member States	682,524	1,303,928
Total	1,516,496	2,265,972

The deferred charges (pre-payments) consist of prepaid subscriptions, maintenance fees, and European School fee 2020.

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 Q2, Q3 and Q4 of 2019 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

	2019	2018
Bank accounts	4,064,392	3,896,143
Imprest accounts	20,905	7,835
Total	4,085,297	3,903,978

The bank accounts are held with ING Belgium and BNP Paribas–Fortis Belgium, up to December 2019 – with UniCredit Germany as well.

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

	2019	2018
Provision for legal cases	29,945	9,000
Total	29,945	9,000

2.7. Payables

	2019	2018
Current payables	48,640	62,822
Sundry payables	29,039	4,891
Pre-financing < 1 year	41,028	-
	118,707	67,713

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 fixed assets delivered but not paid yet and one returned payment. Short-term pre-financing represent an annual contribution paid by Denmark to Eurojust based on a cooperation agreement.

2.8. Accounts payable to consolidated EU entities

	2019	2018
Positive budgetary result	952,693	359,504
Current payables	904	-
Total	953,597	359,504

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

	2019	2018
Accrued charges	2,393,791	2,240,830
Our of which accrued charges for annual leave carried over to the following year	406,920	396,744
Deferred income	2,189,758	2,502,581
	4,583,549	4,743,411

Accrued charges are revenue expenditure incurred but not yet paid.

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.

	2019	2018
Union contribution	37,820,544	38,005,233
Income from donation	312,823	312,823
Miscellaneous recoveries	87,901	21,780
Reversal of unused provision	-	21,607
Total	38,221,268	38,361,443

Miscellaneous recoveries comprise liquidated damages from suppliers for late deliverables and recovery of taxes.

Income from donation - please see note 2.8.

3.2. Exchange revenue

	2019	2018
Miscellaneous recoveries	766,049	-
Sale of fixed assets	100,000	-
Administrative revenues with other consolidated entities	41,560	-
Bank interest and exchange rate gains	443	385
Write back of amounts written off fixed assets	313	-
	908,365	385

Miscellaneous recoveries comprise various refunds of overpaid expenditure prior years and the refund of the provision for dilapidation costs old premises, which was paid out to the landlord in 2018.

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).

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

	2019	2018
Temporary agents	206	203
Contract agents	18	18
Total	224	221

3.5. Property, plant and equipment related costs

	2019	2018 As restated
Maintenance and security of buildings	2,885,946	3,947,663
Insurance	37,534	21,582
Depreciation of tangible fixed assets	3,769,531	3,813,799
Amounts written off	62,023	447
Amortization of intangible fixed assets	308,518	910,450
Total	7,063,552	8,693,941

3.6. Other expenses

	2019	2018
Rent of buildings	2,695,335	2,280,653
Office supplies and maintenance	1,246,858	1,035,560
Communications and publications	81,775	86,755
Recruitment costs	59,590	77,445
Training costs	278,407	277,628
Missions	55,263	46,212
Experts and related expenditure	114,102	66,865
External IT services	373,278	702,734
External non-IT services	147,486	134,006
Expenses with consolidated EU entities	1,636,922	1,471,530

Foreign exchange losses	1,300	753
Bank charges	554	567
Other	64,918	126,127
	6,755,788	6,306,835

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

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

4. NOTES TO THE CASH FLOW STATEMENT

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

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

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

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

4.2. Operating activities

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

4.3. Investing activities

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

5. PRIOR YEAR ADJUSTMENT

It was identified during the year that the depreciation rates applied to certain pieces of IT equipment were not in accordance with the stated accounting policy. The annual and cumulative errors are material and the comparative figures, including the opening reserves at 1 January 2018, have been restated. The impact on the reserves and fixed assets from this adjustment is:

EUR

	Accumulated surplus	Property, Plant and Equipment net book value
Balances as previously stated at 1 January 2018	20,525,696	20,852,935
Reduction in depreciation charge 2017	116,225	116,225
Balances as restated at 1 January 2018	20,641,921	20,969,160
Balances as previously stated at 31 December 2018	17,176,816	18,415,589
Reduction in depreciation charge 2017	116,225	116,225
Reduction in depreciation charge 2018	232,449	232,449
Balances as restated at 31 December 2018	17,525,490	18,764,263

6. CONTINGENT ASSETS AND LIABILITIES

6.2. Contingent assets

Eurojust has identified no contingent assets in 2019.

6.3. Contingent liabilities

Eurojust has identified no contingent liabilities in 2019.

7. OTHER SIGNIFICANT DISCLOSURES

7.2. Operating leases

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

Eurojust has a lease contract with the Housing Agency (Central Governmental Real Estate Agency) for its new premises in the international zone of The Hague.

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

Description	Charges to be paid next year	Charges to be paid between 1 and 5 years	Charges to be paid later than 5 years	Total charges to be paid
Rent	3,415,184	13,660,734	38,520,769	55,596,687
Total	3,415,184	13,660,734	38,520,769	55,596,687

7.3. Services in-kind

Based on the lease agreement between Eurojust and the Host State that entered into force on 24 March 2017, the Netherlands covers part of the rental fees of the headquarters building in The Hague. The contract is valid for 20 years. 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 2019 total rental amount is EUR 5,839,226. Therefore, an amount of EUR 3,145,211 is considered as services in-kind for 2019.

7.4. Outstanding commitments not yet expensed

	2019	2018
Outstanding commitments	4,740,230	5,996,653
Accrued expenses (excl. annual leave carried over)	(1,986,871)	(1,844,086)
Deferred expenses	(812,432)	(899,508)
Invoices posted in expenses but not yet paid	(50,897)	(55,671)
Outstanding commitments not yet expensed	1,890,030	3,197,388

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 2019 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.

7.5. Significant legal commitments

	2019	2018
Multi-annual contractual commitments	-	442,979

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).

7.6. Changes in accounting policies

There have been no changes in accounting policies for financial year 2019.

7.7. Related parties

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

7.8. Key management entitlements

Highest grade description	Grade
Administrative Director	AD14

The remuneration equivalent to the grades of the key management personnel in the table can be found in Official Journal C 420 of 13 December 2019. 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.

7.9. Events after the balance sheet date

BREXIT

The withdrawal agreement entered into force on 1 February 2020, setting a 'transition period' until the end of 2020. Regarding the uncertainties related to the consequences of the United Kingdom's withdrawal from the European Union and Euratom, Eurojust has set up a working group composed of representatives of the different departments. This working group follow up on the evolution of the negotiations and the concrete terms of the exit itself as well assesses the possible impact on the activities of Eurojust. Brexit has not raised and is not expected to raise any concerns on the going concern basis for preparation of these accounts and will not have a material financial impact on 2019 accounts.

COVID-19

During the first half of 2020, the coronavirus outbreak has had huge impacts on the EU economy. As a non-adjusting event, the outbreak of the coronavirus does not require any adjustments to the figures reported in these annual accounts. For subsequent reporting periods, COVID-19 may affect the recognition and measurement of some assets and liabilities on the balance sheet and of some revenue and expenses recognised in the statement of financial performance. Based on the information available at the date of signature of these annual accounts, the financial effects of the coronavirus outbreak cannot be reliably estimated and is not expected to raise any concerns on the going concern basis for preparation of these accounts.

The measures related to COVID-19 began to have an effect on the current year's operational activities of Eurojust from the beginning of March, when non-essential travel restrictions started to be imposed by the Member States. The Administrative Director introduced full time teleworking effective 13 March 2020 for all non-critical staff of Eurojust.

A large proportion of Eurojust's operational budget concerns meetings covering the costs of external participants travelling from both Member States and Third States. Eurojust has state of the art meeting facilities, which enabled the relatively smooth transition to fully supported virtual meetings and coordination centres, including interpretation. Similarly, the ICT infrastructure facilitated the swift introduction of teleworking for all post holders.

With normal operations not likely to recommence before September 2020, it is anticipated that there will be under-implementation in respect of the operational budget. Similarly, in respect of grants provided to Joint Investigation Teams, it is expected that operations in the Member States will be delayed, however this will not affect the requests for awards but rather the implementation of the grants in the action periods. This will potentially increase the level of payment appropriations carried over to 2021.

Notwithstanding the above, lower operational expenditures are expected to be counterbalanced by investments necessary to further strengthen the capacity for continued remote working and ensure that the building meets post COVID-19 requirements to maintain the health and safety of post holders and visitors. The budget scenarios continue to be updated as the situation develops and these are regularly reviewed by the Administrative Director, prior to implementation.

Other than the aforementioned items, at the date of transmission of these annual accounts, no material issues were reported to the Accounting Officer that would require separate disclosure under this section.

8. PROTECTION OF THE BUDGET OF EUROJUST

8.2. Recoveries

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

8.3. Preventive mechanisms

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

9. 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:

	2019	2018
Financial assets		
Deposits, non-current	3,000	3,000
Deferred charges	812,432	899,508
Sundry receivables	20,940	62,133
Current receivables	600	403
Current recoverable Member States	682,524	1,303,928
Cash and cash equivalents	4,085,297	3,903,978
Total financial assets	5,604,793	6,172,950
Financial liabilities		

Current payables	48,640	62,822
Sundry payables	70,067	4,891
Accounts payable to consolidated EU entities	953,597	359,504
Total financial liabilities	1,072,304	427,217
Total net financial instruments	4,532,489	5,745,733

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 2019	Receivables with Member States	All receivables with third parties including accruals & deferrals (excluding receivables with MS and receivables with consol. entities)	Receivables with consolidated entities	Bank accounts
Counterparties <u>with</u> external credit rating	682,524			4,085,170
Prime and high grade	682,524			4,085,170
Counterparties <u>without</u> external credit rating		836,972	-	127
Debtors who never defaulted		836,972	-	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 2019	< 1 year	Total
Payables with third parties	118,707	118,707
Payables with consolidated entities	953,597	953,597
Total liabilities	1,072,304	1,072,304

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 2019		
Monetary assets	5,604,793	5,604,793
Receivables with Member States	682,524	682,524
All receivables with third parties including accruals & deferrals (excl. receivables with MS and receivables with consol. entities)	836,972	836,972
Cash and cash equivalents (incl. ST deposits <3months)	4,085,297	4,085,297
Monetary liabilities	1,072,304	1,072,304
Payables with third parties	118,707	118,707
Payables with consolidated entities	953,597	953,597
Net Position	4,532,489	4,532,489

Fair value

The estimated fair values of all financial instruments of Eurojust are equal or approximate to their book values as at 31 Dec 2019 and 31 Dec 2018. All financial assets and liabilities are receivable or repayable on demand or within one year.



EUROJUST

European Union Agency for Criminal Justice Cooperation

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

REPORTS ON IMPLEMENTATION OF THE BUDGET

BUDGET IMPLEMENTATION AT A GLANCE

Revenue (1)	Commitment Appropriations (2)	Payment Appropriations (3)
<ul style="list-style-type: none"> • 99.9% of revenue established collected, (2018: 100%) out of which: • 100% Initial Budget (2018: 100%) • 100% Amending Budget (2018: 0%) • 96.0% other revenue (2018: 98,7%) 	<ul style="list-style-type: none"> • 99.3% committed (2018: 99.9%) • 99.3% on administrative costs (2018: 99.9%) • 99.3% on operational budget (2018: 99.7%) • 0.6% carryovers (2018: 0.1%) • 0.12% cancelled (2018: 0.07%) 	<ul style="list-style-type: none"> • 90.9% paid (2018: 88.9%) • 94.5% on administrative costs (2018: 94.2%) • 82.0% on operational budget (2018: 73.7%) • 8.5% carryovers (2018: 10.3%) • 0.6% cancelled (2018: 0.8%)

(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 2019 budget was voted in the amount of EUR 38.1 M in commitment appropriations. This was EUR 471 K less than the 2018 budget and EUR 3 M less than Eurojust's draft budget 2019 request. Consequently, Eurojust assigned negative priorities to a number of activities of the 2019 Annual Work Programme.

In April 2019, an amending budget request was made to the Commission to cover a forecasted shortfall of EUR 1 M for temporary and contract staff salaries. In parallel, pending the outcome of this request mitigating measures were put in place, delaying further some activities. The Commission approved for the most part this request with a transfer of EUR 777 K, which was allocated to Title 1 in October 2019.

At the same time, there was unparalleled growth in key operational areas, exceeding initial budget assumptions. However, this did not require a significant transfer to Title 3, due to under-implementation of the budgets for Seconded National Experts as well as operational ICT projects, given Eurojust's participation in the Commission's Digital Criminal Justice study.

The entry into force of the new Eurojust Regulation on 12 December 2019 brought with it new legal requirements with cost implications, particularly the translation regime and the compensation mechanism for the President of the College of Eurojust. Also in this context, Eurojust incorporated in the adopted amending budget the pro rata contribution of Denmark for its representative status; yet, these additional funds were not cashed by the end of 2019.

Overall, Eurojust achieved or exceeded the majority of its key budgetary performance indicators and thus reductions will not be applicable for the 2021 budget.

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 as adopted by the College of Eurojust on 17 September 2019.

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. Based on 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 99.

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
- EJ ART – Budget Planning Tool
- BMC 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

IC11: Universal revenue voted in the budget in the previous year and carried over to the current one

IC4: Internal assigned revenue

IC41: Internal assigned revenue established in the previous year but not yet cashed and carried over to the current one

IR1: External assigned revenue

IR11: External assigned revenue established in the previous year but not yet cashed and carried over to the current one

BUDGETARY OUTTURN ACCOUNT

1.1.2019 – 31.12.2019

EUR

	2019	2018
REVENUE		
Union contribution, cashed	38,773,237	38,364,737
Other revenue, cashed	1,000,602	29,741
TOTAL REVENUE (a)	39,773,839	38,394,478
EXPENDITURE		
Budget Title 1: Staff		
Payments current year	21,546,807	20,695,677
Appropriations carried over to next year	278,967	253,719
Budget Title 2: Administrative		
Payments current year	6,301,069	6,891,159
Appropriations carried over to next year	1,351,897	1,506,371
Budget Title 3: Operational		
Payments current year	7,512,659	7,143,460
Appropriations carried over to next year	2,084,100	3,057,657
TOTAL EXPENDITURE (b)	39,075,499	39,548,043
RESULT FOR THE FINANCIAL YEAR BEFORE SPECIAL ITEMS (a-b)	698,340	(1,153,565)
Cancellation of unused payment appropriations carried over from the previous year	225,810	333,759
Adjustment for carry-over from the previous year – assigned revenue	29,401	1,179,678
Exchange rate differences	(858)	(368)
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR	952,693	359,504

RECONCILIATION OF THE BUDGET RESULT WITH THE ECONOMIC RESULT

EUR

	2019	2018 As restated
Statement of Financial Performance (economic result)	(3,870,936)	(3,116,431)
Adjustments for accrual items (items included in the Statement of Financial Performance but not in the Budgetary Outturn)		
Adjustments for accrual cut-off (reversal previous year)	(2,240,830)	(4,473,916)
Adjustments for accrual cut-off (cut-off current year)	2,393,791	2,240,830
Unpaid invoices at year-end but booked in charges	50,898	55,671
Depreciation of intangible and tangible assets and amounts written-off	4,147,759	4,724,696
Provisions	20,945	(52,270)
Recovery Orders issued in the year on revenue accounts and not yet cashed	(600)	(403)
Payments made from carryovers of payment appropriations	4,562,536	6,718,687
Adjustments for deferred charges (cut-off)	(812,432)	(899,508)
Adjustments for deferred charges previous year (reversal)	899,508	679,808
Income from donation	(312,823)	(312,823)
Adjustments for budgetary items (items included in the Budgetary Outturn but not in the Statement of Financial Performance)		
Asset acquisitions (less unpaid amounts)	(1,322,795)	(2,244,271)
New pre-financing received in the year and remaining open as at 31.12	952,693	359,504
Budgetary recovery orders issued before the year and cashed in the year	403	7,348
Payment appropriations carried over to next year	(3,714,964)	(4,817,747)
Cancellation of unused carried over payment appropriations from previous year	225,810	333,759
Adjustment for carryover from the previous year of appropriations available at 31.12 arising from assigned revenue	29,401	1,179,678
Payments on open invoices from previous year booked in charges	(55,671)	(11,769)
Other	-	(11,339)
Total	952,693	359,504
Budgetary result (+ for surplus)	952,693	359,504

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

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

Fund source C1 commitment appropriations = Initial budget + Amending budget + Transfers

Budget Line	Description	Initial Adopted Budget	Amending Budget	Transfers	Final Adopted Budget	Actual Committed
A01100	Basic salaries temporary agents (TA)	12,355,457	520,590	(16,838)	12,859,209	12,859,209
A01101	Allowances TA	5,347,884	225,330	73,810	5,647,024	5,647,024
A01102	Insurances TA	737,640	31,080	(90,959)	677,761	677,761
A01110	Contract agents	828,689		73,400	902,089	902,089
A01171	European school subsidy	826,141		-	826,141	826,141
A01200	Expenditure related to recruitment	60,984		-	60,984	60,791
A01201	Expenses upon entry/exit	25,000		18,403	43,403	43,403
A01300	Mission expenses Eurojust staff	59,000		1,683	60,683	54,562
A01400	Running costs of kitchenettes and canteens	83,555		15,377	98,932	98,246
A01410	Medical services	85,000		(22,137)	62,863	62,863
A01500	Consultancy	15,000		53,404	68,404	68,404
A01503	Administrative translations legal	1,000		1,326	2,326	2,326
A01504	Administrative assistance HR	140,953		(22,000)	118,953	118,953
A01620	Other welfare expenditure	2,429		(2,429)	-	-
A01630	Staff Committee	26,250		21,800	48,050	46,298
A01700	Representation expenses Administration	-		85	85	85
A01800	Training and development for staff	355,000		(20,000)	335,000	334,879
Title 1	Expenditure relating to persons working with Eurojust	20,949,982	777,000	84,927	21,811,909	21,803,035
A02000	Building and ground rent	2,695,060		914	2,695,974	2,695,974
A02010	Corporate insurances	54,764		18,341	73,105	73,105
A02020	Maintenance, cleaning and utilities	1,746,112		(199,730)	1,546,382	1,543,402
A02050	Security management	1,539,914		(129,642)	1,410,272	1,410,272
A02091	Audio Video equipment	5,000		(5,000)	-	-

Budget Line	Description	Initial Adopted Budget	Amending Budget	Transfers	Final Adopted Budget	Actual Committed
A02101	Computer infrastructure for the Administration	1,170,744		108,036	1,278,780	1,278,050
A02102	ICT organisational projects	101,998		70,242	172,240	172,240
A02210	Furniture and related costs	27,500		54,034	81,534	79,192
A02230	Maintenance, fuel, repair and registration for cars	40,000		(40,000)	-	-
A02250	Books and subscriptions for the Administration	14,525		(4,553)	9,973	9,972
A02300	Stationery, office and conference supplies	49,000		3,035	52,035	51,931
A02320	Bank charges	2,000		(1,465)	535	535
A02330	Legal expenses	5,000		367	5,367	5,367
A02400	Postal charges	41,500		(5,050)	36,450	36,450
A02410	Telecommunication and internet charges for the Administration	46,400		(1,856)	44,544	44,544
Title 2	Investments in immovable property, rental of buildings and associated cost	7,539,517	-	(132,325)	7,407,192	7,401,035
B03000	Coordination meetings	2,439,958		220,000	2,659,958	2,639,554
B03005	Training for National Members (NM)	-		10,642	10,642	10,642
B03010	Other Eurojust meetings	170,000		(86,849)	83,151	83,151
B03020	Protocol office and representation expenses College	13,300		-	13,300	13,300
B03100	Operational missions and domestic work of NM	300,000		(54,485)	245,515	241,271
B03120	Common missions EU and Third countries	151,426		(32,817)	118,609	117,320
B03130	Other operational missions	57,800		4,819	62,619	59,405
B03140	Mission insurance expenses	16,822		(9,013)	7,809	7,809
B03150	Seconded National Experts (SNEs)	1,280,748		(235,493)	1,045,255	1,045,255
B03200	Public relation, publications and information material	98,288		181,399	279,687	279,660
B03203	Annual report	47,240		9,473	56,713	56,713
B03205	Cooperation with other EU agencies	8,000		26,890	34,890	34,890

Budget Line	Description	Initial Adopted Budget	Amending Budget	Transfers	Final Adopted Budget	Actual Committed
B03300	Books and subscriptions for the College	132,000		45,568	177,568	177,568
B03310	ICT operational projects	896,238		(114,928)	781,310	781,310
B03320	Telecommunication and internet charges for ND	108,267		-	108,267	108,267
B03323	Computer infrastructure for National Desks (ND)	1,809,793		73,845	1,883,638	1,883,038
B03400	Translation of documents	110,500		8,231	118,731	118,700
B03500	EJN projects, meetings and other expenses	433,465		-	433,465	433,181
B03600	JSB meetings and other expenses	20,400		5,109	25,509	25,498
B03700	JITs meetings and other expenses	49,678		(4,992)	44,686	44,586
B03720	Grants related to JITs (differentiated appropriations)	1,442,000		-	1,442,000	1,442,000
B03800	Genocide secretariat meetings and other expenses	60,815		-	60,815	60,715
Title 3	Operational Expenditure	9,646,738	-	47,398	9,694,136	9,663,833
TOTAL		38,136,237	777,000	-	38,913,237	38,867,902

BUDGET IMPLEMENTATION

Implementation of Budget Revenue

EUR

Budget Line	Description	Income Appropriations		Entitlements Established			Revenue Received				Outstanding
		Initial Budget	Final Budget	Current Year	Carried Over	Total	On entitlements of current year	On entitlements carried over	Total	Rate	
		1	2	3	4	5=3+4	6	7	8=6+7	9=8/5	
520	Bank interest	-	-	1	-	1	1	-	1	100.0%	-
901	Subsidy from the EU General Budget	37,996,237	38,773,237	38,773,237	-	38,773,237	38,773,237	-	38,773,237	100.0%	-
902	Other income*	-	-	1,041,825	403	1,042,229	1,000,197	403	1,000,601	96.0%	41,628
Total		37,996,237	38,773,237	39,815,063	403	39,815,467	39,773,435	403	39,773,839	99.9%	41,628

* Other income consists of internal and external assigned revenues received during the year as well as other non-assigned revenues, which need to be paid back to the Commission

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	12,355,457	520,590	(16,838)	12,859,209		17,924	17,924	12,877,133
A01101	5,347,884	225,330	73,810	5,647,024				5,647,024
A01102	737,640	31,080	(90,959)	677,761				677,761
A01110	828,689		73,400	902,089				902,089
A01171	826,141			826,141				826,141
Total 11	20,095,811	777,000	39,414	20,912,225		17,924	17,924	20,930,149
A01200	60,984			60,984				60,984
A01201	25,000		18,403	43,403				43,403
Total 12	85,984		18,403	104,387				104,387
A01300	59,000		1,683	60,683		1,814	1,814	62,498
Total 13	59,000		1,683	60,683		1,814	1,814	62,498
A01400	83,555		15,377	98,932				98,932
A01410	85,000		(22,137)	62,863				62,863
Total 14	168,555		(6,760)	161,795				161,795
A01500	15,000		53,404	68,404				68,404
A01503	1,000		1,326	2,326				2,326
A01504	140,953		(22,000)	118,953				118,953
Total 15	156,953		32,730	189,683				189,683
A01620	2,429		(2,429)					-
A01630	26,250		21,800	48,050				48,050
Total 16	28,679		19,371	48,050				48,050

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	
A01700			85	85				85
Total 17			85	85				85
A01800	355,000		(20,000)	335,000		3,000	3,000	338,000
Total 18	355,000		(20,000)	335,000		3,000	3,000	338,000
Total Title A-1	20,949,982	777,000	84,927	21,811,909		22,738	22,738	21,834,647
A02000	2,695,060		914	2,695,974				2,695,974
A02010	54,764		18,341	73,105		3,609	3,609	76,714
A02020	1,746,112		(199,730)	1,546,382		108,746	108,746	1,655,129
A02050	1,539,914		(129,642)	1,410,272				1,410,272
A02091	5,000		(5,000)					
Total 20	6,040,850		(315,115)	5,725,735		112,355	112,355	5,838,090
A02101	1,170,744		108,036	1,278,780				1,278,780
A02102	101,998		70,242	172,240		15,207	15,207	187,448
Total 21	1,272,742		178,278	1,451,020		15,207	15,207	1,466,228
A02210	27,500		54,034	81,534		19,500	19,500	101,034
A02230	40,000		(40,000)			100,000	100,000	100,000
A02250	14,525		(4,553)	9,973				9,973
Total 22	82,025		9,481	91,506		119,500	119,500	211,006
A02300	49,000		3,035	52,035				52,035
A02320	2,000		(1,465)	535				535
A02330	5,000		367	5,367				5,367
Total 23	56,000		1,937	57,937				57,937
A02400	41,500		(5,050)	36,450		3,209	3,209	39,659

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	
A02410	46,400		(1,856)	44,544		1,660	1,660	46,204
Total 24	87,900		(6,906)	80,994		4,869	4,869	85,863
Total Title A-2	7,539,517		(132,325)	7,407,192		251,932	251,932	7,659,124
B03000	2,439,958		220,000	2,659,958		622	622	2,660,580
B03005			10,642	10,642				10,642
B03010	170,000		(86,849)	83,151		283	283	83,433
B03020	13,300			13,300				13,300
Total 30	2,623,258		143,792	2,767,050		904	904	2,767,954
B03100	300,000		(54,485)	245,515		617	617	246,132
B03120	151,426		(32,817)	118,609		2,266	2,266	120,875
B03130	57,800		4,819	62,619		24,036	24,036	86,655
B03140	16,822		(9,013)	7,809		6,178	6,178	13,987
B03150	1,280,748		(235,493)	1,045,255				1,045,255
Total 31	1,806,796		(326,990)	1,479,806		33,097	33,097	1,512,903
B03200	98,288		181,399	279,687				279,687
B03203	47,240		9,473	56,713				56,713
B03205	8,000		26,890	34,890				34,890
Total 32	153,528		217,763	371,291				371,291
B03300	132,000		45,568	177,568				177,568
B03310	896,238		(114,928)	781,310		35,483	35,483	816,793
B03320	108,267			108,267		3,441	3,441	111,708
B03323	1,809,793		73,845	1,883,638				1,883,638
Total 33	2,946,298		4,485	2,950,783		38,925	38,925	2,989,707

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	
B03400	110,500		8,231	118,731				118,731
Total 34	110,500		8,231	118,731				118,731
B03500	433,465			433,465				433,465
Total 35	433,465			433,465				433,465
B03600	20,400		5,109	25,509				25,509
Total 36	20,400		5,109	25,509				25,509
B03700	49,678		(4,992)	44,686				44,686
B03720	1,442,000			1,442,000				1,442,000
Total 37	1,491,678		(4,992)	1,486,686				1,486,686
B03800	60,815			60,815				60,815
Total 38	60,815			60,815				60,815
Total Title B-3	9,646,738		47,398	9,694,136		72,926	72,926	9,767,062
GRAND TOTAL	38,136,237	777,000		38,913,237		347,596	347,596	39,260,833

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	12,355,457	520,590	(16,838)	12,859,209		17,924	17,924	12,877,133
A01101	5,347,884	225,330	73,810	5,647,024				5,647,024
A01102	737,640	31,080	(90,959)	677,761				677,761
A01110	828,689		73,400	902,089				902,089
A01171	826,141			826,141				826,141
Total 11	20,095,811	777,000	39,414	20,912,225		17,924	17,924	20,930,149
A01200	60,984			60,984	15,122		15,122	76,106
A01201	25,000		18,403	43,403				43,403
Total 12	85,984		18,403	104,387	15,122		15,122	119,509
A01300	59,000		1,683	60,683	300	1,814	2,114	62,798
Total 13	59,000		1,683	60,683	300	1,814	2,114	62,798
A01400	83,555		15,377	98,932	9,589		9,589	108,520
A01410	85,000		(22,137)	62,863	2,793		2,793	65,656
Total 14	168,555		(6,760)	161,795	12,381		12,381	174,176
A01500	15,000		53,404	68,404	87,932		87,932	156,336
A01503	1,000		1,326	2,326				2,326
A01504	140,953		(22,000)	118,953	799		799	119,752
Total 15	156,953		32,730	189,683	88,731		88,731	278,415
A01620	2,429		(2,429)					
A01630	26,250		21,800	48,050	16,848		16,848	64,898
Total 16	28,679		19,371	48,050	16,848		16,848	64,898

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	
A01700			85	85				85
Total 17			85	85				85
A01800	355,000		(20,000)	335,000	119,489	3,000	122,489	457,489
Total 18	355,000		(20,000)	335,000	119,489	3,000	122,489	457,489
Total Title A-1	20,949,982	777,000	84,927	21,811,909	252,872	22,738	275,610	22,087,518
A02000	2,695,060		914	2,695,974	5		5	2,695,980
A02010	54,764		18,341	73,105	500	3,609	4,109	77,214
A02020	1,746,112		(199,730)	1,546,382	453,988	108,746	562,734	2,109,117
A02050	1,539,914		(129,642)	1,410,272	175,106		175,106	1,585,379
A02091	5,000		(5,000)		17,477		17,477	17,477
Total 20	6,040,850		(315,115)	5,725,735	647,077	112,355	759,432	6,485,166
A02101	1,170,744		108,036	1,278,780	349,222		349,222	1,628,001
A02102	101,998		70,242	172,240	428,006	15,207	443,214	615,454
Total 21	1,272,742		178,278	1,451,020	777,228	15,207	792,435	2,243,456
A02210	27,500		54,034	81,534	16,912	19,500	36,412	117,946
A02230	40,000		(40,000)		5,015	100,000	105,015	105,015
A02250	14,525		(4,553)	9,973	4,614		4,614	14,587
Total 22	82,025		9,481	91,506	26,542	119,500	146,042	237,548
A02300	49,000		3,035	52,035	19,177		19,177	71,212
A02320	2,000		(1,465)	535	260		260	795
A02330	5,000		367	5,367				5,367
Total 23	56,000		1,937	57,937	19,437		19,437	77,373
A02400	41,500		(5,050)	36,450	9,985	3,209	13,194	49,644

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	
A02410	46,400		(1,856)	44,544	6,413	1,660	8,072	52,616
Total 24	87,900		(6,906)	80,994	16,398	4,869	21,267	102,261
Total Title A-2	7,539,517		(132,325)	7,407,192	1,486,681	251,932	1,738,612	9,145,804
B03000	2,439,958		220,000	2,659,958	316,547	622	317,168	2,977,126
B03005			10,642	10,642	4,799		4,799	15,441
B03010	170,000		(86,849)	83,151	14,252	283	14,534	97,685
B03020	13,300			13,300	14,449		14,449	27,749
Total 30	2,623,258		143,792	2,767,050	350,047	904	350,951	3,118,002
B03100	300,000		(54,485)	245,515	16,173	617	16,789	262,304
B03120	151,426		(32,817)	118,609	527	2,266	2,793	121,402
B03130	57,800		4,819	62,619	13,114	24,036	37,150	99,769
B03140	16,822		(9,013)	7,809		6,178	6,178	13,987
B03150	1,280,748		(235,493)	1,045,255				1,045,255
Total 31	1,806,796		(326,990)	1,479,806	29,813	33,097	62,911	1,542,717
B03200	98,288		181,399	279,687	182,421		182,421	462,108
B03203	47,240		9,473	56,713				56,713
B03205	8,000		26,890	34,890				34,890
Total 32	153,528		217,763	371,291	182,421		182,421	553,712
B03300	132,000		45,568	177,568	102,049		102,049	279,616
B03310	896,238		(114,928)	781,310	1,351,771	35,483	1,387,254	2,168,564
B03320	108,267			108,267	14,319	3,441	17,761	126,028
B03323	1,809,793		73,845	1,883,638	626,205		626,205	2,509,843
Total 33	2,946,298		4,485	2,950,783	2,094,344	38,925	2,133,269	5,084,051

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	
B03400	110,500		8,231	118,731	46,798		46,798	165,529
Total 34	110,500		8,231	118,731	46,798		46,798	165,529
B03500	433,465			433,465	250,646		250,646	684,111
Total 35	433,465			433,465	250,646		250,646	684,111
B03600	20,400		5,109	25,509	124		124	25,633
Total 36	20,400		5,109	25,509	124		124	25,633
B03700	49,678		(4,992)	44,686	5,702		5,702	50,388
B03720	1,302,000			1,302,000	73,658		73,658	1,375,658
Total 37	1,351,678		(4,992)	1,346,686	79,360		79,360	1,426,046
B03800	60,815			60,815	15,240		15,240	76,055
Total 38	60,815			60,815	15,240		15,240	76,055
Total Title B-3	9,506,738		47,398	9,554,136	3,048,794	72,926	3,121,720	12,675,856
GRAND TOTAL	37,996,237	777,000		38,773,237	4,788,346	347,596	5,135,942	43,909,179

Implementation in Commitment Appropriations

EUR

Budget Line	Total CA Available	Commitments Made					Appropriations Carried Over to next year			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	12,877,133	12,859,209		17,924	12,877,133	100%							
A01101	5,647,024	5,647,024			5,647,024	100%							
A01102	677,761	677,761			677,761	100%							
A01110	902,089	902,089			902,089	100%							
A01171	826,141	826,141			826,141	100%							
Total 11	20,930,149	20,912,225		17,924	20,930,149	100%							
A01200	60,984	60,791			60,791	100%				194			194
A01201	43,403	43,403			43,403	100%							
Total 12	104,387	104,194			104,194	100%				194			194
A01300	62,498	54,562		1,814	56,376	90%				6,121			6,121
Total 13	62,498	54,562		1,814	56,376	90%				6,121			6,121
A01400	98,932	98,246			98,246	99%				686			686
A01410	62,863	62,863			62,863	100%							
Total 14	161,795	161,109			161,109	100%				686			686
A01500	68,404	68,404			68,404	100%							
A01503	2,326	2,326			2,326	100%							
A01504	118,953	118,953			118,953	100%							
Total 15	189,683	189,683			189,683	100%							
A01630	48,050	46,298			46,298	96%				1,752			1,752
Total 16	48,050	46,298			46,298	96%				1,752			1,752
A01700	85	85			85	100%							

Budget Line	Total CA Available	Commitments Made				Rate	Appropriations Carried Over to next year			Appropriations Lapsing			
		From Final Adopted Budget	From Carry overs	From Assigned Revenue	Total		Assigned Revenue	By Decision	Total	From Final Adopted Budget	From Carry overs	From Assigned Revenue	Total
	1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
Total 17	85	85			85	100%							
A01800	338,000	334,879			334,879	99%	3,000		3,000	121			121
Total 18	338,000	334,879			334,879	99%	3,000		3,000	121			121
Total Title A-1	21,834,647	21,803,035		19,738	21,822,773	100%	3,000		3,000	8,874			8,874
A02000	2,695,974	2,695,974			2,695,974	100%							-
A02010	76,714	73,105			73,105	95%	3,609		3,609				-
A02020	1,655,129	1,543,402		15,697	1,559,098	94%	93,050		93,050	2,981			2,981
A02050	1,410,272	1,410,272			1,410,272	100%							
A02091													
Total 20	5,838,090	5,722,754		15,697	5,738,450	98%	96,658		96,658	2,981			2,981
A02101	1,278,780	1,278,050			1,278,050	100%				729			729
A02102	187,448	172,240			172,240	92%	15,207		15,207				
Total 21	1,466,228	1,450,291			1,450,291	99%	15,207		15,207	729			729
A02210	101,034	79,192		19,500	98,692	98%				2,341			2,341
A02230	100,000			29,095	29,095	29%	70,905		70,905				
A02250	9,973	9,972			9,972	100%				1			1
Total 22	211,006	89,164		48,595	137,759	65%	70,905		70,905	2,342			2,342
A02300	52,035	51,931			51,931	100%				105			105
A02320	535	535			535	100%							
A02330	5,367	5,367			5,367	100%							
Total 23	57,937	57,832			57,832	100%				105			105
A02400	39,659	36,450		2,007	38,457	97%	1,202		1,202				

Budget Line	Total CA Available	Commitments Made				Appropriations Carried Over to next year				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
A02410	46,204	44,544		227	44,771	97%	1,433		1,433				
Total 24	85,863	80,994		2,234	83,229	97%	2,635		2,635				
Total Title A-2	7,659,124	7,401,035		66,526	7,467,561	97%	185,405		185,405	6,157			6,157
B03000	2,660,580	2,639,554		622	2,640,175	99%				20,404			20,404
B03005	10,642	10,642			10,642	100%							
B03010	83,433	83,151		283	83,433	100%							
B03020	13,300	13,300			13,300	100%							
Total 30	2,767,954	2,746,646		904	2,747,550	99%				20,404			20,404
B03100	246,132	241,271		449	241,720	98%	168		168	4,244			4,244
B03120	120,875	117,320		1,233	118,552	98%	1,034		1,034	1,289			1,289
B03130	86,655	59,405		24,036	83,441	96%				3,214			3,214
B03140	13,987	7,809		6,178	13,987	100%							
B03150	1,045,255	1,045,255			1,045,255	100%							
Total 31	1,512,903	1,471,059		31,896	1,502,955	99%	1,202		1,202	8,747			8,747
B03200	279,687	279,660			279,660	100%				27			27
B03203	56,713	56,713			56,713	100%							
B03205	34,890	34,890			34,890	100%							
Total 32	371,291	371,264			371,264	100%				27			27
B03300	177,568	177,568			177,568	100%							
B03310	816,793	781,310			781,310	96%	35,483		35,483				
B03320	111,708	108,267		900	109,167	98%	2,541		2,541				
B03323	1,883,638	1,883,038			1,883,038	100%				600			600

Budget Line	Total CA Available	Commitments Made				Rate	Appropriations Carried Over to next year			Appropriations Lapsing			
		From Final Adopted Budget	From Carry overs	From Assigned Revenue	Total		Assigned Revenue	By Decision	Total	From Final Adopted Budget	From Carry overs	From Assigned Revenue	Total
	1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
Total 33	2,989,707	2,950,183		900	2,951,083	99%	38,025		38,025	600			600
B03400	118,731	118,700			118,700	100%				31			31
Total 34	118,731	118,700			118,700	100%				31			31
B03500	433,465	433,181			433,181	100%				284			284
Total 35	433,465	433,181			433,181	100%				284			284
B03600	25,509	25,498			25,498	100%				11			11
Total 36	25,509	25,498			25,498	100%				11			11
B03700	44,686	44,586			44,586	100%				100			100
B03720	1,442,000	1,442,000			1,442,000	100%							
Total 37	1,486,686	1,486,586			1,486,586	100%				100			100
B03800	60,815	60,715			60,715	100%				100			100
Total 38	60,815	60,715			60,715	100%				100			100
Total Title B-3	9,767,062	9,663,833		33,700	9,697,533	99%	39,226		39,226	30,304			30,304
GRAND TOTAL	39,260,833	38,867,902		119,965	38,987,867	99%	227,631		227,631	45,335			45,335

Implementation in Payment Appropriations

EUR

Budget Line	Total PA Available	Payments Made					Appropriations Carried Over to next year				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
A01100	12,877,133	12,859,209		17,924	12,877,133	100%								
A01101	5,647,024	5,647,024			5,647,024	100%								
A01102	677,761	677,761			677,761	100%								
A01110	902,089	902,089			902,089	100%								
A01171	826,141	826,141			826,141	100%								
Total 11	20,930,149	20,912,225		17,924	20,930,149	100%								
A01200	76,106	32,807	8,349		41,156	54%	27,983				27,983	194	6,773	6,966
A01201	43,403	43,403			43,403	100%								
Total 12	119,509	76,210	8,349		84,559	71%	27,983				27,983	194	6,773	6,966
A01300	62,798	54,062	153	1,814	56,029	89%	500				500	6,121	147	6,268
Total 13	62,798	54,062	153	1,814	56,029	89%	500				500	6,121	147	6,268
A01400	108,520	69,480	9,589		79,069	73%	28,766				28,766	686		686
A01410	65,656	50,875	2,793		53,667	82%	11,989				11,989			
Total 14	174,176	120,355	12,381		132,736	76%	40,754				40,754	686		686
A01500	156,336	23,416	87,932		111,348	71%	44,988				44,988			
A01503	2,326	2,326			2,326	100%								
A01504	119,752	116,879	799		117,678	98%	2,074				2,074			
Total 15	278,415	142,621	88,731		231,352	83%	47,062				47,062			
A01630	64,898	46,298	14,564		60,862	94%						1,752	2,284	4,036

Budget Line	Total PA Available	Payments Made					Appropriations Carried Over to next year				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
Total 16	64,898	46,298	14,564		60,862	94%					1,752	2,284		4,036
A01700	85	85			85	100%								
Total 17	85	85			85	100%								
A01800	457,489	175,213	109,863		285,075	62%	159,667		3,000	162,667	121	9,627		9,747
Total 18	457,489	175,213	109,863		285,075	62%	159,667		3,000	162,667	121	9,627		9,747
Total Title A-1	22,087,518	21,527,068	234,041	19,738	21,780,848	99%	275,967		3,000	278,967	8,874	18,830		27,704
A02000	2,695,980	2,694,015			2,694,015	100%	1,959			1,959		5		5
A02010	77,214	67,723	150		67,873	88%	5,383		3,609	8,991		350		350
A02020	2,109,117	1,430,956	430,362	2,447	1,863,765	88%	112,446		106,299	218,745	2,981	23,626		26,607
A02050	1,585,379	1,183,692	173,292		1,356,984	86%	226,581			226,581		1,815		1,815
A02091	17,477		17,477		17,477	100%								
Total 20	6,485,166	5,376,386	621,280	2,447	6,000,113	93%	346,368		109,908	456,276	2,981	25,797		28,777
A02101	1,628,001	658,478	343,660		1,002,138	62%	619,573			619,573	729	5,562		6,291
A02102	615,454	104,667	423,319		527,986	86%	67,574		15,207	82,781		4,687		4,687
Total 21	2,243,456	763,144	766,979		1,530,123	68%	687,147		15,207	702,354	729	10,249		10,978
A02210	117,946	342	16,912	19,500	36,754	31%	78,850			78,850	2,341			2,341
A02230	105,015		1,001	24,737	25,738	25%			75,263	75,263		4,014		4,014
A02250	14,587	2,385	4,567		6,952	48%	7,586			7,586	1	48		48
Total 22	237,548	2,727	22,480	44,237	69,444	29%	86,437		75,263	161,699	2,342	4,062		6,404
A02300	71,212	43,532	19,177		62,709	88%	8,398			8,398	105			105
A02320	795	300	73		373	47%	235			235		187		187

Budget Line	Total PA Available	Payments Made					Appropriations Carried Over to next year				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
		2	3	4	5=2+3+4	6=5/1	7	8	9	10=7+8+9	11	12	13	14=11+12+13
A02330	5,367	5,367			5,367	100%								
Total 23	77,373	49,199	19,249		68,448	88%	8,633			8,633	105	187		292
A02400	49,644	30,294	8,914	2,002	41,211	83%	6,156		1,207	7,363		1,071		1,071
A02410	52,616	30,632	1,946		32,577	62%	13,912		1,660	15,572		4,467		4,467
Total 24	102,261	60,926	10,859	2,002	73,788	72%	20,068		2,867	22,935		5,538		5,538
Total Title A-2	9,145,804	6,252,382	1,440,848	48,687	7,741,917	85%	1,148,653		203,245	1,351,897	6,157	45,833		51,990
B03000	2,977,126	2,430,099	244,671	622	2,675,391	90%	209,455			209,455	20,404	71,876		92,280
B03005	15,441	8,870	4,195		13,064	85%	1,772			1,772		605		605
B03007														
B03010	97,685	79,368	8,133	283	87,783	90%	3,783			3,783		6,119		6,119
B03020	27,749	11,093	11,639		22,732	82%	2,207			2,207		2,811		2,811
Total 30	3,118,002	2,529,430	268,637	904	2,798,971	90%	217,216			217,216	20,404	81,410		101,814
B03100	262,304	218,139	12,319	449	230,907	88%	23,132		168	23,300	4,244	3,853		8,097
B03120	121,402	114,719	198	1,233	116,150	96%	2,600		1,034	3,634	1,289	329		1,618
B03130	99,769	58,140	8,512	23,801	90,453	91%	1,264		236	1,500	3,214	4,602		7,816
B03140	13,987	7,809		6,178	13,987	100%								
B03150	1,045,255	1,045,255			1,045,255	100%								
Total 31	1,542,717	1,444,062	21,029	31,660	1,496,751	97%	26,997		1,437	28,434	8,747	8,785		17,532
B03200	462,108	85,090	180,812		265,902	58%	194,570			194,570	27	1,610		1,636
B03203	56,713	53,677			53,677	95%	3,036			3,036				
B03205	34,890	21,981			21,981	63%	12,909			12,909				

Budget Line	Total PA Available	Payments Made					Appropriations Carried Over to next year				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
		2	3	4	5=2+3+4	6=5/1	7	8	9	10=7+8+9	11	12	13	14=11+12+13
Total 32	553,712	160,749	180,812		341,561	62%	210,515			210,515	27	1,610		1,636
B03300	279,616	103,169	100,571		203,740	73%	74,398			74,398		1,478		1,478
B03310	2,168,564	372,033	1,307,049		1,679,082	77%	409,276		35,483	444,759		44,722		44,722
B03320	126,028	75,805	4,496	3	80,304	64%	32,462		3,439	35,901		9,823		9,823
B03323	2,509,843	987,897	619,329		1,607,226	64%	895,141			895,141	600	6,876		7,476
Total 33	5,084,051	1,538,905	2,031,445	3	3,570,352	70%	1,411,278		38,922	1,450,200	600	62,900		63,500
B03400	165,529	96,375	43,783		140,159	85%	22,325			22,325	31	3,015		3,046
Total 34	165,529	96,375	43,783		140,159	85%	22,325			22,325	31	3,015		3,046
B03500	684,111	289,857	249,160		539,016	79%	143,324			143,324	284	1,486		1,770
Total 35	684,111	289,857	249,160		539,016	79%	143,324			143,324	284	1,486		1,770
B03600	25,633	25,376	124		25,499	99%	122			122	11			11
Total 36	25,633	25,376	124		25,499	99%	122			122	11			11
B03700	50,388	44,586	4,992		49,578	98%					100	710		810
B03720	1,375,658	1,302,000	73,083		1,375,083	100%						575		575
Total 37	1,426,046	1,346,586	78,075		1,424,661	100%					100	1,285		1,385
B03800	76,055	48,753	14,582		63,335	83%	11,963			11,963	100	658		758
Total 38	76,055	48,753	14,582		63,335	83%	11,963			11,963	100	658		758
Total Title B-3	12,675,856	7,480,092	2,887,647	32,567	10,400,306	82%	2,043,741		40,359	2,084,100	30,304	161,147		191,450
GRAND TOTAL	43,909,179	35,259,543	4,562,536	100,992	39,923,071	91%	3,468,360		246,604	3,714,964	45,335	225,810		271,144

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					12,877,133	12,877,133			
A01101					5,647,024	5,647,024			
A01102					677,761	677,761			
A01110					902,089	902,089			
A01171					826,141	826,141			
Total 11					20,930,149	20,930,149			
A01200	15,122	(6,773)	8,349		60,791	32,807		27,983	27,983
A01201					43,403	43,403			
Total 12	15,122	(6,773)	8,349		104,194	76,210		27,983	27,983
A01300	300	(147)	153		56,376	55,876		500	500
Total 13	300	(147)	153		56,376	55,876		500	500
A01400	9,589		9,589		98,246	69,480		28,766	28,766
A01410	2,793		2,793		62,863	50,875		11,989	11,989
Total 14	12,381		12,381		161,109	120,355		40,754	40,754
A01500	87,932		87,932		68,404	23,416		44,988	44,988
A01503					2,326	2,326			
A01504	799		799		118,953	116,879		2,074	2,074
Total 15	88,731		88,731		189,683	142,621		47,062	47,062
A01630	16,848	(2,284)	14,564		46,298	46,298			

Budget Line	Commitments outstanding at the end of the previous year				Commitments of the year				Total commitments outstanding at year-end
	Commitments carried forward from previous year	Decommitments & Cancellations	Payments	Total	Commitments made during the year	Payments	Cancellation of commitments which cannot be carried forward	Commitments outstanding at year-end	
	1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8
Total 16	16,848	(2,284)	14,564		46,298	46,298			
A01700					85	85			
Total 17					85	85			
A01800	119,489	(9,627)	109,863		334,879	175,213		159,667	159,667
Total 18	119,489	(9,627)	109,863		334,879	175,213		159,667	159,667
Total Title A-1	252,872	(18,830)	234,041		21,822,773	21,546,806		275,967	275,967
A02000	5	(5)			2,695,974	2,694,015		1,959	1,959
A02010	500	(350)	150		73,105	67,723		5,383	5,383
A02020	453,988	(23,626)	430,362		1,559,098	1,433,403		125,695	125,695
A02050	175,106	(1,815)	173,292		1,410,272	1,183,692		226,581	226,581
A02091	17,477		17,477						
Total 20	647,077	(25,797)	621,280		5,738,450	5,378,833		359,617	359,617
A02101	349,222	(5,562)	343,660		1,278,050	658,478		619,573	619,573
A02102	428,006	(4,687)	423,319		172,240	104,667		67,574	67,574
Total 21	777,228	(10,249)	766,979		1,450,291	763,144		687,147	687,147
A02210	16,912		16,912		98,692	19,842		78,850	78,850
A02230	5,015	(4,014)	1,001		29,095	24,737		4,358	4,358
A02250	4,614	(48)	4,567		9,972	2,385		7,586	7,586
Total 22	26,542	(4,062)	22,480		137,759	46,965		90,795	90,795
A02300	19,177		19,177		51,931	43,532		8,398	8,398

Budget Line	Commitments outstanding at the end of the previous year				Commitments of the year				Total commitments outstanding at year-end
	Commitments carried forward from previous year	Decommitments & Cancellations	Payments	Total	Commitments made during the year	Payments	Cancellation of commitments which cannot be carried forward	Commitments outstanding at year-end	
	1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8
A02320	260	(187)	73		535	300		235	235
A02330					5,367	5,367			
Total 23	19,437	(187)	19,249		57,832	49,199		8,633	8,633
A02400	9,985	(1,071)	8,914		38,457	32,297		6,161	6,161
A02410	6,413	(4,467)	1,946		44,771	30,632		14,140	14,140
Total 24	16,398	(5,538)	10,859		83,229	62,928		20,300	20,300
Total Title A-2	1,486,681	(45,833)	1,440,848		7,467,561	6,301,069		1,166,492	1,166,492
B03000	316,547	(71,876)	244,671		2,640,175	2,430,721		209,455	209,455
B03005	4,799	(605)	4,195		10,642	8,870		1,772	1,772
B03010	14,252	(6,119)	8,133		83,433	79,650		3,783	3,783
B03020	14,449	(2,811)	11,639		13,300	11,093		2,207	2,207
Total 30	350,047	(81,410)	268,637		2,747,550	2,530,334		217,216	217,216
B03100	16,173	(3,853)	12,319		241,720	218,588		23,132	23,132
B03120	527	(329)	198		118,552	115,952		2,600	2,600
B03130	13,114	(4,602)	8,512		83,441	81,941		1,500	1,500
B03140					13,987	13,987			
B03150					1,045,255	1,045,255			
Total 31	29,813	(8,785)	21,029		1,502,955	1,475,722		27,233	27,233
B03200	182,421	(1,610)	180,812		279,660	85,090		194,570	194,570
B03203					56,713	53,677		3,036	3,036

Budget Line	Commitments outstanding at the end of the previous year				Commitments of the year				Total commitments outstanding at year-end
	Commitments carried forward from previous year	Decommitments & Cancellations	Payments	Total	Commitments made during the year	Payments	Cancellation of commitments which cannot be carried forward	Commitments outstanding at year-end	
	1	2	3	4=1+2-3	5	6	7	8=5-6-7	9=4+8
B03205					34,890	21,981		12,909	12,909
Total 32	182,421	(1,610)	180,812		371,264	160,749		210,515	210,515
B03300	102,049	(1,478)	100,571		177,568	103,169		74,398	74,398
B03310	1,351,771	(44,722)	1,307,049		781,310	372,033		409,276	409,276
B03320	14,319	(9,823)	4,496		109,167	75,808		33,359	33,359
B03323	626,205	(6,876)	619,329		1,883,038	987,897		895,141	895,141
Total 33	2,094,344	(62,900)	2,031,445		2,951,083	1,538,907		1,412,175	1,412,175
B03400	46,798	(3,015)	43,783		118,700	96,375		22,325	22,325
Total 34	46,798	(3,015)	43,783		118,700	96,375		22,325	22,325
B03500	250,646	(1,486)	249,160		433,181	289,857		143,324	143,324
Total 35	250,646	(1,486)	249,160		433,181	289,857		143,324	143,324
B03600	124		124		25,498	25,376		122	122
Total 36	124		124		25,498	25,376		122	122
B03700	5,702	(710)	4,992		44,586	44,586			
B03720	1,339,882	(57,916)	941,743	340,223	1,442,000	433,341		1,008,660	1,348,882
Total 37	1,345,584	(58,626)	946,735	340,223	1,486,586	477,927		1,008,660	1,348,882
B03800	15,240	(658)	14,582		60,715	48,753		11,963	11,963
Total 38	15,240	(658)	14,582		60,715	48,753		11,963	11,963
Total Title B-3	4,315,018	(218,488)	3,756,307	340,223	9,697,533	6,644,000		3,053,533	3,393,756
GRAND TOTAL	6,054,570	(283,151)	5,431,196	340,223	38,987,867	34,491,875		4,495,992	4,836,215

EXPLANATORY NOTES

Budgetary Result

The budgetary result for 2019, amounting to EUR 952,693, represents a surplus to be returned back to the Commission and is comprised of:

- EUR 225,810 – not used payment appropriations carried over from 2018,
- EUR 45,335 – not used payment appropriations current year (B 2019 not paid nor carried over),
- EUR 682,406 – non reusable refund of redelivery costs old premises paid to the Host State in 2018 from ring-fenced budget new premises,
- EUR (858) – foreign exchange rate differences.

Revenue

In 2019 Eurojust received a contribution of EUR 38,773,227 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 37,996,237 initial budget, of which EUR 462,678 surplus for year 2017 returned back to the Commission in 2018, and
- EUR 777,000 amending budget.

Other revenue received, amounting to EUR 1,000,601, consists of internal assigned revenue and non-assigned revenue for:

- EUR 100,000 – sale of five service cars (assigned),
- EUR 50,691 – recovery of liquidated damages (assigned)
- EUR 71,535 – overpaid utilities office premises (assigned)
- EUR 31,283 – energy tax refund (assigned)
- EUR 682,406 – refund of redelivery costs old premises (non-assigned, see above under budgetary result)
- EUR 64,686 – miscellaneous recoveries for missions, meetings, telecommunications, insurance claims, secondment of staff (assigned)

In 2019, Eurojust concluded a cooperation agreement with Denmark according to which Denmark will contribute on annual basis with external assigned revenue calculated as a percentage of the annual EU contribution. The first such revenue has been cashed in the beginning of 2020 based on a recovery order issued in December 2019.

Budget Implementation

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

The implementation of commitment appropriations represents 99.88% (2018: 99.94%) of final adopted budget in commitment appropriations.

The implementation of payment appropriations represents 90.9% (2018: 87.4%) 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 99.3% (2018: 99.9%) of total commitment appropriations available in 2019.

The implementation of payment appropriations represents 90.9% (2018: 88.9%) of total payment appropriations available in 2019.

The carryover of commitment appropriations is at a level of 0.6% of total available commitment appropriations, consisting solely of appropriations stemming from assigned revenue.

The carryover of payment appropriations is at a level of 8.5% of total payment appropriations available and includes the following main items:

- Outstanding orders related to ICT projects and computer infrastructure (EUR 2 M);
- Building related costs - maintenance, utilities, security (EUR 433 K);
- Outstanding payments related to coordination meetings which took place in 2019 (EUR 209 K);
- Outstanding payments related to EJM projects (EUR 143 K).

The cancellation of commitment appropriations totalled EUR 45,335, which represents only 0.12% of the total available budget in commitments.

The cancellation of payment appropriations amounts to EUR 271,144, which represents 0.6% of the total available budget in payments.

Budget Implementation of assigned revenue and expenditure

- **Appropriations arising from internal assigned revenue cashed in 2019 (fund source C4)**

In accordance with Article 20 of Eurojust Financial Regulation, the agency used the following items of revenue to finance specific items of expenditure:

- Revenue arising from the repayment of overpaid administrative missions, payment corrections and a secondment - EUR 21,890, Title 1 (Staff)

- Revenue arising from the refund of overpaid utility costs, sale of service cars, insurance claims, liquidated damages, telecommunications and postal charges - EUR 232,242, Title 2 (Administrative)
- Revenue arising from the repayment of overpaid mission costs, liquidated damages, telecommunications and payment corrections - EUR 64,062, Title 3 (Operational).

Commitment appropriations – 28.46% committed, remaining 71.54% carried over to 2020; Payment appropriations – 22.56% paid, remaining 77.44% carried over to 2020.

- **Appropriations arising from internal assigned revenue cashed in 2018 and carried over to 2019 (fund source C5)**

The commitment appropriations are carried over to fund source C5. Total commitment appropriations of internal assigned revenue carried over from 2018 to 2019 equal to EUR 29,401, 100.00% of which were committed. The appropriations were utilised for the expenses, for which the revenue was initially assigned, i.e., administrative and operational missions, furniture, telecommunications, coordination meetings.

The payment appropriations of existing commitments are carried over to 2020 in fund source C8.

Budget Implementation of payment appropriations carried over from 2018 to 2019 (fund source C2 and C8)

The total amount of payment appropriations carried over from 2018 to 2019 amounts to EUR 4,788,346. It consists of payment appropriations carried over automatically from C1 to C8 fund source to cover for existing commitments on non-differentiated budget lines, in the amount of EUR 4,714,688, and of payment appropriations carried over non-automatically, based on College Decision from C1 to C2 fund source, differentiated appropriations for JITs, in the amount of EUR 73,658.

95.3% of the payment appropriations carried over from 2018 to 2019 was implemented in 2019.

The cancellation of carryovers amounts to EUR 225,810 and relates mainly to coordination and other meetings, ICT projects and infrastructure, administrative and operational missions, and telecommunications.

Budget Transfers

There were six budget transfer occasions during the year, which is two more as compared to 2018. Funds were requested to cover additional costs in staff costs, consultancy, computer infrastructure, ICT organisational projects, coordination meetings, public relations and publications.

Amending budget

In 2019 additional commitment and payment appropriations of EUR 777,000 have been granted to Eurojust as amending budget in order to support the staff costs in recognition of additional posts and the corresponding costs that were not adequately foreseen in the multi-annual financial framework 2014-2020.

ANNEX

ESTABLISHMENT PLAN 2019

Temporary agents

Function group and grade	2019			
	Authorised under the EU Budget		Filled as at 31/12/2019	
	Permanent posts	Temporary Posts	Permanent posts	Temporary Posts
AD 16		-		-
AD 15		-		-
AD 14		1		1
AD 13		1		-
AD 12		-		-
AD 11		5		2
AD 10		12		4
AD 9		22		15
AD 8		21		16
AD 7		32		16
AD 6		4		18
AD 5		3		8
AD total		101		80
AST 11		-		-
AST 10		-		-
AST 9		1		1
AST 8		-		-
AST 7		1		-
AST 6		5		7
AST 5		52		24
AST 4		48		33
AST 3		-		42
AST 2		-		15
AST 1		-		1
AST total		107		123
GRAND TOTAL		208		203

Contract agents⁴

Contract Agents	2019	
	Authorised	Recruited as at 31/12/2019
Function Group IV	6	2
Function Group III	5	5.7
Function Group II	5	8.5
Function Group I	-	-
Total	16	16.2

⁴ Average FTE throughout 2019

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 commitment	Legal commitments having not fully given rise to liquidation by 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.