

EUROJUST

Report on Budgetary and Financial Management

Financial Year 2020

25 March 2021

Criminal justice across borders



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Introduction

The present report has been drawn up 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) (henceforth, “Eurojust Regulation” or “EJR”), replacing and repealing Council Decision 2002/187/JHA, and Article 103 of the Eurojust Financial Regulation (FR) of 17 September 2019.

The report summarises Eurojust’s budgetary and financial management during 2020 and outlines the agency’s financial situation, budget evolution and main events with impact on budgetary performance.

In order to provide a complete picture of the agency’s budgetary performance, it should be read in conjunction with other corporate publications for the specific year, such as the Annual Accounts, the Consolidated Annual Activity Report and the Annual Report.



2020 Budget Highlights

- ☑ Eurojust’s 2020 budget was voted in the amount of EUR 41,7 M, which EUR 2 M less than Eurojust’s request. Consequently, Eurojust assigned negative priorities to a number of activities of the 2020 Annual Work Programme.
- ☑ However, the unforeseeable COVID-19 crisis had a crosscutting impact on the agency’s operations and the planned budget implementation in 2020.
- ☑ COVID-19 affected negatively certain key operational workload drivers, thus alleviating the initial budget constraints and creating unexpected surpluses mainly in operational areas (e.g. coordination and other Eurojust meetings, translations, missions, JIT grants).
- ☑ This enabled Eurojust to achieve further efficiencies in its services and processes (e.g. shift to virtual meetings) and to invest in other areas that were affected by prior years’ budget constraints and required reinforcement in the context of the COVID-19 crisis, particularly ICT infrastructure.
- ☑ As a result of the continuing uncertainty, planned transfers were phased towards the end of the year which resulted in carry-overs to 2021 increasing significantly, with Eurojust transferring EUR 5,1 M (compared to EUR 1,4 M in 2019) and carrying-over to 2021 EUR 6,2 M of non-differentiated commitments with the associated payment appropriations (compared to EUR 3,7 M in 2019).
- ☑ Eurojust implemented 99,99% of the EUR 41,7 M final budget excluding external assigned revenue, with only EUR 4 K unused, and cancelled only 4,7% of the respective 2019 carry-overs of EUR 3,7 M.
- ☑ With the exception of budget transfers, Eurojust achieved or exceeded all its key budgetary performance indicators and thus budget reductions will not be applicable for the 2022 budget.

1. Overview of the budget

1.1. Initial budget, amendments/transfers and final budget

1.1.1. Establishment of initial budget

The Eurojust Management Board adopted on 29 January 2019¹ and reconfirmed on 26 March 2019² the agency's estimate of revenue and expenditure for 2020 in the total amount of EUR 43 695 638, on the basis of a proposal by the Administrative Director.

In accordance with Article 33(4) of the Eurojust FR, the Management Board adopted on 12 November 2019³ a “non-definitive” initial budget for 2020 in the amount of EUR 40 000 000, based on the European Commission's draft budget proposal of June 2019.

On 10 December 2019⁴ the Management Board adopted an adjusted initial budget for 2020, based on the final conciliation outcome of the budgetary procedure. This amounted to EUR 41 700 000 in Commitment Appropriations (CA) and EUR 41 546 678 in Payment Appropriations (PA).

Amounts in
EUR thousands

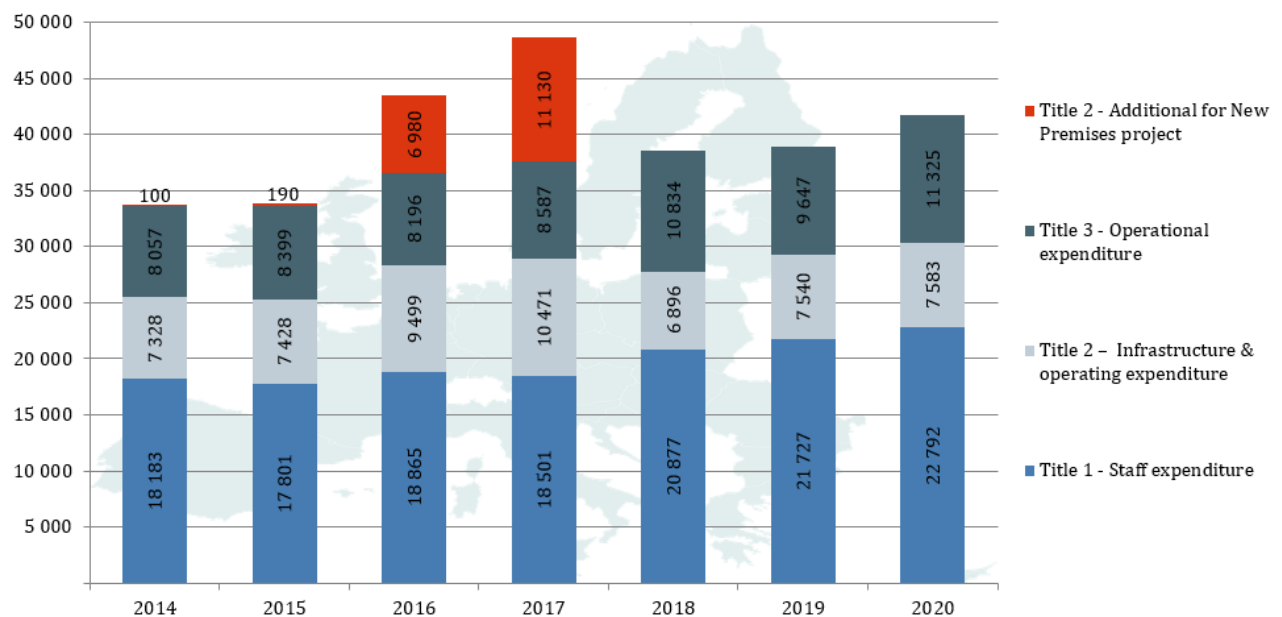


Figure 1 – Budget evolution per title⁵

The initial budget was around EUR 2 M less than Eurojust's draft budget request and – after fully incorporating the EJR financial impact – EUR 3,3 M less than the agency's actual needs.

This included shortfalls of EUR 1,9 M in non-staff costs and EUR 1,4 M in staff costs, corresponding to 13 temporary staff requested to support the operational workload growth. As a result, Eurojust had to assign negative priorities and reduce resources for certain activities of the 2020 Annual Work

¹ College Decision 2019-05

² College Decision 2019-06

³ College Decision 2019-14

⁴ College Decision 2019-15

⁵ The 2019 budget does not include the amount of EUR 41 028 received from Denmark as its financial contribution for 2019, although this was initially included in the 2019 amending budget adopted by the Management Board and published in the Official Journal of the European Union.



Programme. These mainly concerned ICT infrastructure upgrades and operational projects, new EJR costs (for corporate and operational translations and the compensation of the Member State of the President of Eurojust), library expenditure, as well as network secretariats' activities and meetings.

1.1.2. Amending budgets

There was no amending budget for 2020.

1.1.3. Budget transfers

The Covid-19 pandemic had a significant impact on Eurojust's operational activities, especially concerning meetings, missions and JI's financial assistance. Moreover, the agency covered part of its temporary and contract staff salaries through Denmark's financial contributions for 2019-2020, which were received and treated as external assigned revenue during 2020 (see section 1.2.4.1).



The resulting savings were redeployed to other areas, in order to optimise budget implementation by:

- Covering additional expenses required to facilitate move to new/adjusted service modalities in response to the COVID-19 pandemic (e.g. teleworking, virtual meetings);
- Reinforcing areas impacted by 2019-2020 negative priorities and reductions such as ICT projects and infrastructure investments; and
- Enabling Eurojust to bring forward to 2020 certain ICT expenditures initially planned for 2021 in line with the technical roadmap.

As a result of the above, there were five budget transfer exercises in 2020, with their total volume (EUR 5,1 M) and therefore impact on CA/PA increased by 285% compared to 2019.

Table 1 – List of budget transfers⁶

ID	Date of adoption	Main subject description ⁷	Impact on CA (EUR)	Impact on PA (EUR)
1	18/06/2020	ICT capital investments for storage replacements, ICT consultancy and projects mainly related to operational data reporting and the new website	1 155 255	1 155 255
2	15/10/2020	ICT infrastructure investments primarily related to the new VMware Cloud Foundation (VCF) project	1 180 174	1 180 174
3	05/11/2020	Replacement of ICT network components, new library online resources to support operational/strategic work	994 597	994 597
4	07/12/2020	ICT infrastructure investments related to back-up system replacements, the VCF project, hardware replacements in secure network and other services for managing critical ICT systems/infrastructure	1 173 491	1 173 491
5	16/12/2020	Increased number of coordination meetings, building maintenance projects/changes, further investments for ICT security and videoconferencing systems	745 860	745 860

⁶ Four transfers were adopted by the Administrative Director and were notified to the Management Board for information, while on 07/12/2020 one was adopted by the Management Board since it exceeded the 10% threshold.

⁷ This summarises the main transfers (exceeding EUR 50 000).

1.1.4. Final budget

The next table presents the 2020 final budget, as resulted from the abovementioned amendments/transfers on the initial budget, while Annex I further clarifies the budget developments per title.

Table 2 – Initial budget, amendments/transfers and final budget⁸

Title	Initial budget (EUR)		Amendments / transfers (EUR)		Final budget (EUR)	
	CA	PA	CA	PA	CA	PA
Title 1	22 792 331	22 792 331	-1 384 170	-1 384 170	21 408 161	21 408 161
Title 2	7 582 841	7 582 841	1 504 567	1 504 567	9 087 408	9 087 408
Title 3	11 324 828	11 171 506	-120 397	-120 397	11 204 431	11 051 109
Title 4 ⁹	0	0	0	0	0	0
Total	41 700 000	41 546 678	0	0	41 700 000	41 546 678

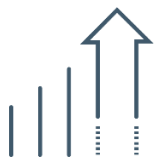
1.2. Budget implementation

1.2.1. Reference year appropriations¹⁰

In 2020, Eurojust maintained a very high level of budgetary performance, similar to previous years.

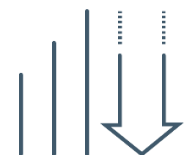
Table 4 – Eurojust budgetary performance 2014-2020

Budget execution	2014	2015	2016	2017	2018	2019	2020
Final budget (EUR thousands)	33 667	33 818	43 540	48 689	38 607	38 913	41 700
Committed (EUR thousands)	33 607	33 770	43 493	48 674	38 582	38 868	41 696
Committed / final budget (%)	99,82	99,86	99,89	99,97	99,94	99,88	99,99
Paid / committed (%)	87,47	89,10	80,50	83,98	86,96	90,72	85,08
Paid / final budget (%)	87,31	88,97	80,42	83,95	86,91	90,61	85,07



The CA execution rate reached the historical high of 99,99%, compared to 99,88% in 2019. The marginal surplus of EUR 4 K mainly related to unused appropriations for operational missions and translations, due to the uncertain nature of the actual costs in these areas.

The payment rate of these commitments equalled 85,08%, which was lower than in 2018 and 2019. This decrease reflected the high-value purchase orders placed in the last quarter for ICT investments (Titles 2 and 3) and building maintenance projects (Title 2) as a result of the phased transfers stemming from COVID-19 surpluses.



⁸ C1 fund source; Sections 1.2.3 and 1.2.4 present the 2020 internal and external assigned revenue (C4 and R0 fund sources).

⁹ Title 4 covers expenditure related to operational projects based on agreements (R0 fund source).

¹⁰ C1 fund source

**Table 5 – Implementation of 2020 CA and PA**

Title	Final budget (EUR)	Committed (EUR)	Committed / final budget (%)	Paid (EUR)	Paid / committed (%)
Title 1	21 408 161	21 407 765	100,00%	21 161 291	98,85%
Title 2	9 087 408	9 087 319	100,00%	6 733 333	74,10%
Title 3	11 204 431	11 200 610	99,97%	7 580 843	67,68%
Title 4	0	0	0	0	0
Total	41 700 000	41 695 694	99,99%	35 475 467	85,08%

1.2.2. Appropriations carried-over from previous year(s)

1.2.2.1. Automatic carry-overs¹¹

Of the EUR 3 714 964 non-differentiated appropriations carried-over from 2019, only 4,66% was cancelled. These cancellations were due to lower than estimated expenditures for coordination meetings and other Eurojust meetings (EUR 49 K), staff trainings (EUR 31 K), ICT operational projects (EUR 19 K) and telecommunications (EUR 13 K).

Table 6 – Implementation of automatic carry-overs from 2019 to 2020

Title	Carried-over (EUR)	Paid (EUR)	Paid / carried-over (%)	Cancelled (EUR)	Cancelled / carried-over (%)
Title 1 ¹²	291 876	250 077	85,68%	41 799	14,32%
Title 2 ¹³	1 351 897	1 270 100	93,95%	16 226	1,20%
Title 3	2 071 190	1 955 969	94,44%	115 222	5,56%
Title 4	0	0	0	0	0
Total	3 714 964	3 476 146	93,57%	173 246	4,66%

1.2.2.2. Non-automatic carry-overs¹⁴

There were no non-automatic carry-overs of payment appropriations to 2021.

1.2.3. Internal assigned revenue

1.2.3.1. From 2020¹⁵

In accordance with Article 20 of the Eurojust FR, Eurojust used the following items of internal assigned revenue to finance similar items of expenditure:

- Under Title 1, an amount of EUR 123 758 arising from the repayment of overpaid staff expenses related to salaries, medical services and staff training;

¹¹ C5, C8 and R0 fund sources

¹² The Title 1 carry-overs include EUR 12 909 of C8 fund source, which related to Title 3 budget line 3205 (Cooperation with other EU agencies) that as of 2020 merged with Title 1 budget line 1500 (Consultancy on staffing and institutional matters).

¹³ The Title 2 carry-overs include EUR 65 572 of C5 fund source. As this was not paid or cancelled in 2020, the percentage does not add to 100%. This has been carried-over as C8 fund source to 2021, as explained in section 1.2.3.2.

¹⁴ C2 fund source

¹⁵ C4 fund source

- Under Title 2, an amount of EUR 44 075 arising mainly from a rebate of energy and water taxes and overpaid advances for 2018-2019 utilities; and
- Under Title 3, an amount of EUR 21 264 arising mainly from recovery of overpaid advances for missions, Seconded National Expert allowances and ICT operational project liquidated damages.

Of the above listed appropriations totalling to EUR 189 097, EUR 137 422 (72,67%) was committed and paid in 2020 and the rest was carried-over to be used as C5 fund source in 2021 (see section 1.2.5.1).

1.2.3.2. Carried-over from 2019 to 2020¹⁶

An amount of EUR 227 631 of CA stemming from 2019 internal assigned revenue was carried-over to 2020. These CA were fully executed (99,98%) and for the same expense types for which the revenue was initially assigned. An amount of EUR 65 572 was carried-over to be used for vehicle services as C8 fund source in 2021, while EUR 37 was cancelled.

1.2.4. External assigned revenue

1.2.4.1. From 2020¹⁷

In accordance with Article 20 of the Eurojust FR, Eurojust used the following items of external assigned revenue to finance specific items of expenditure:

- Under Title 1, an amount of EUR 851 499, received as Denmark's financial contribution for 2019 (EUR 41 028) and 2020 (EUR 810 471), in accordance with the cooperation agreement between Eurojust and the Kingdom of Denmark, and allocated to staff salaries and allowances; and
- Under Title 4, an amount of EUR 5 000 000, received under EuroMed Justice programme, in line with the pre-financing provisions of the respective contribution agreement.

Regarding Denmark's contribution, EUR 787 659 (92,5%) was committed and paid in 2020 and the rest was carried-over to 2021.

Regarding the EuroMed Justice programme, EUR 853 204 (17,1%) was committed, EUR 208 626 was paid and the rest was carried-over to 2021.



1.2.4.2. Carried-over from 2019 to 2020¹⁸

No external assigned revenue was carried-over from 2019 to 2020.

1.2.5. Carry-overs to following financial year

1.2.5.1. Automatic carry-overs¹⁹

The carry-overs of commitments from 2020 to 2021 equalled EUR 7 452 843, of which EUR 6 129 948 stemmed from non-differentiated appropriations and EUR 1 322 895 from differentiated appropriations that were outstanding JIT grant claims.

The automatic carry-overs of payment appropriations amounted to EUR 6 181 623. These were considerably higher than those carried-over from 2019 to 2020 (EUR 3 714 964) and mainly concerned outstanding orders/payments related to:

- ICT project and infrastructure investments to further reinforce remote working arrangements and strengthen business continuity (EUR 4,2 M);

¹⁶ C5 fund source

¹⁷ R0 fund source

¹⁸ R0 fund source

¹⁹ C5 and C8 fund sources



- Building services (utilities, maintenance, security etc.) and related investments (EUR 718 K);
- Corporate communications, including translations, e-books and subscriptions (EUR 358 K);
- European Judicial Network (EJN) projects, particularly for the EJN website (EUR 304 K);
- Staff trainings and development (EUR 161 K);
- Coordination and other Eurojust meetings, mainly concerning interpretation and audio/visual support (EUR 81 K); and
- 2020 internal assigned revenue (C4), mainly for building maintenance and utilities (EUR 52 K).

Table 7 –Automatic carry-overs from 2020 to 2021

Title	Carry-overs non-differentiated (EUR)			Carry-overs differentiated (EUR)	Total carry-overs (EUR)
	→ C8	→ C5	→ R0	→ C8	
Title 1	246 474	2 650	63 840	0	249 124
Title 2	2 419 558	40 166	0	0	2 459 724
Title 3	3 463 917	8 859	0	1 322 895	4 795 671
Title 4	0	0	4 791 374	0	4 791 374
Total	6 129 948	51 675	4 855 214	1 322 895	12 359 733

1.2.5.2. Non-automatic carry-overs²⁰

All C1 differentiated PA related to JIT grants were consumed in 2019. Thus, no related PA were carried-over to 2021 as C2 fund source.

1.2.6. Payments within legal time limits²¹

In 2020, Eurojust paid 81,9% of the invoices and claims within the legal time limits set in the FR.

For the non-differentiated PA that are subject to a 30 day time limit²², the average payment time was 20,1 days. As a result of late payment, one interest payment was made to the supplier *CGREA-Central Government Building Agency* for EUR 1 793,20.

For the differentiated PA related to JIT grants which are subject to 60 day time limit in view of the moderate complexity of financial and action reporting related to JIT grants, the average payment time was 35,3 days, with 86,74% of the claims reimbursed within the time limit. The average decreased by 14,9 days compared to 2019 and this is expected to be maintained in 2021.

**Table 8 – Time to pay for JIT grants²³**

Year	Number of claims reimbursed	Average of net payment days	Average of suspension days	Average of absolute days
2019	328	50,2	21,2	73,9
2020	249	35,3	14,3	49,6
Difference	-79	-14,9	-6,9	-24,3

²⁰ C2 fund source

²¹ All fund sources

²² This deadline does not apply for reimbursement of mission claims.

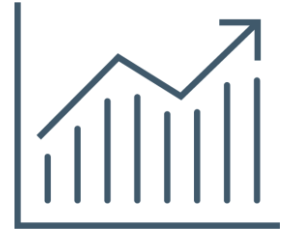
²³ Based on a comparison of executed payments in the period 1 January to 31 December

2. Multi-annual overview

2.1. Operational workload

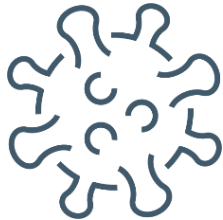
The entry into force of the EJR in December 2019 strengthened and broadened Eurojust's operational competencies to also provide support on its own initiative or at the request of the EPPO. However, by the end of 2020, these new competencies had not affected the agency's workload.

In 2020, Eurojust's operational workload remained driven by the demand of the Member States' competent authorities and its registered cases continued to increase in excess of all projections. Between 2014 and 2020, this increased by 159% with an annual average growth of 17% and was accompanied with a correlated rise in the demand for Eurojust's judicial cooperation tools, primarily coordination meeting/centres and JIT grants.



The European Parliament and Council agreement on the new Multi-annual Financial Framework (MFF) 2021-2027 reflected an appreciation for Eurojust's added-value and ever-increasing financial resource needs, supporting an average annual budget growth well above the initially proposed 2% deflator. Eurojust continues to liaise with the Commission to review and address the human resource needs associated with the EJR and other legislative developments in JHA area.

In 2020, the unforeseeable COVID-19 crisis had a crosscutting impact on the agency's operations and thus a twofold effect to the agency's resource constraints.



On the one hand, its impact on certain operational workload drivers temporarily alleviated the resource constraints in the initial budget 2020, leading to unforeseen surpluses and enabling Eurojust to invest in other areas as explained in section 1.1.3.

On the other hand, it led to service adjustments that opened further efficiency gain opportunities that will be retained to the extent possible in the future in order to alleviate other budgetary developments.

2.2. Key operational expenditure areas

2.2.1. Coordination meetings²⁴

Eurojust managed to deliver an effective response to the COVID-19 crisis and ensure business continuity in its operational work, by quickly switching to videoconferencing as the default modality for its coordination meetings. This led to substantial savings with a 49,4% reduction of the average meeting cost, from EUR 6 179 in 2019 to EUR 3 054 in 2020.



The reduction in average costs predominantly reflected a significant drop in travel, accommodation and catering costs, which offset an increase in the monthly rate for audio-visual support in line with the respective contractual provisions. Despite savings in the travel and accommodation expenses of interpreters, the interpretation costs were the least impacted from COVID-19.

As in previous years, during the first quarter of 2020 and before the COVID-19 crisis, coordination meeting expenditures showed a high variance, up to EUR 18 K, depending on the complexity of the

²⁴ Taking into account only the payments executed by 31 January 2021



case(s), the number of countries involved and the subsequent interpretation needs. The move to online meetings has led to less variable and thus more predictable costs.

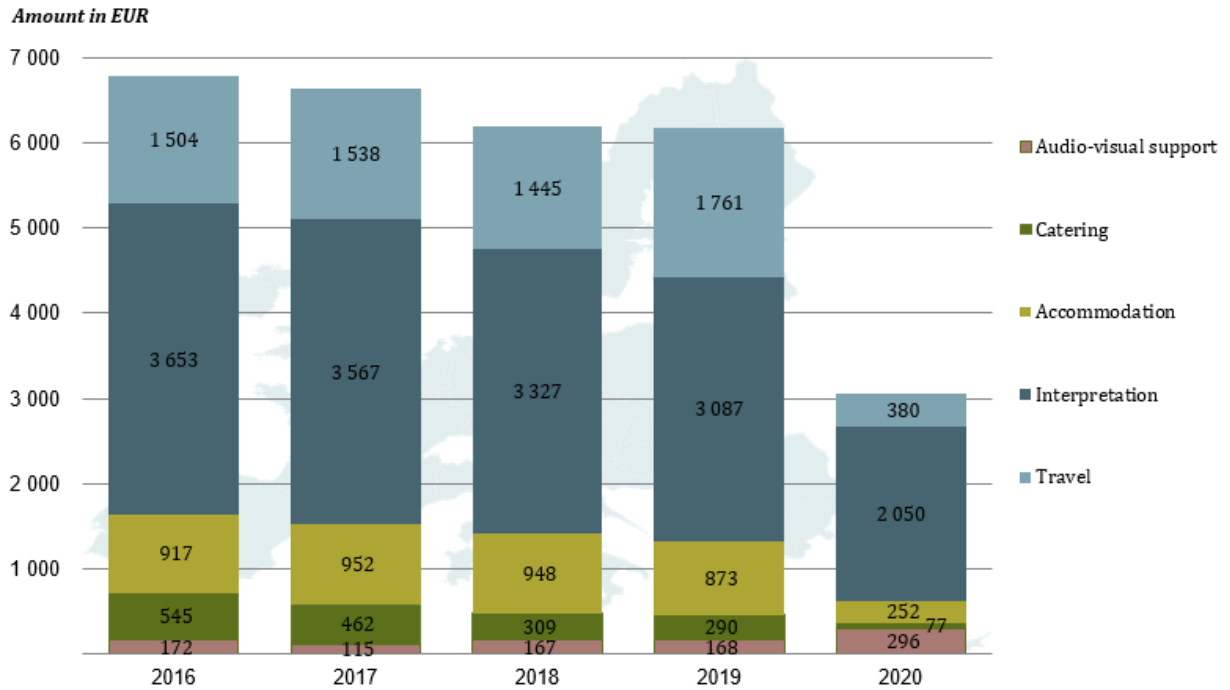


Figure 2 – Average coordination meeting expenditures per category

The pandemic is obviously the main reason for the significant decline in the actual expenditures and number of meetings during the first two quarters of 2020, as compared to 2019. However there was a sharp recovery in the number of meetings in the latter part of the year as law enforcement and judicial cooperation activities adjusted to the new reality.

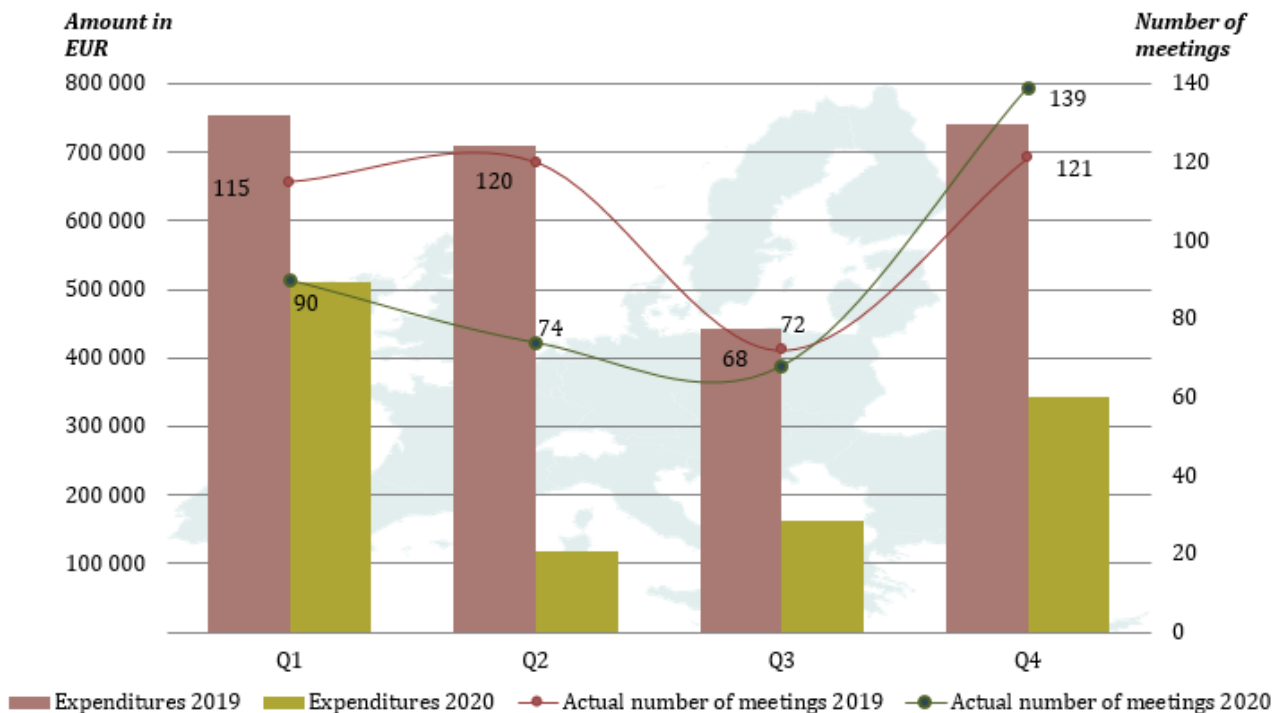


Figure 3 – Quarterly evolution of coordination meeting expenditures

A higher number of meetings in the last quarter of 2020, the majority of which through video-conferencing, explains the expenditure peak in this period and the carry-over of EUR 80 K of outstanding commitments related to meetings that took place late in the year.

2.2.2. Financial assistance to Joint Investigation Teams

In 2020, the budget allocated to grants pertaining to financial assistance to JITs was EUR 1 942 000 in CA and EUR 1 788 678 in PA, including EUR 896 678 from 2020, EUR 700 000 from 2019 and EUR 192 000 from 2018. Whilst the budget allocation for JIT grants increased by EUR 500 K, the number of received and awarded applications decreased by 63%.



This drop in the demand for JIT funding was a direct consequence of the COVID-19 crisis. There was a reduced number of cross border judicial and law enforcement activities jointly undertaken by Member States. Moreover, time was required to adapt to the new situation and overcome the procedural issues and difficulties that appeared in cross border cooperation.

Notwithstanding this, the re-use of unclaimed funds from awards in 2018-2019²⁵ still allowed Eurojust to award a higher amount to Member States' investigative operations compared to 2019..

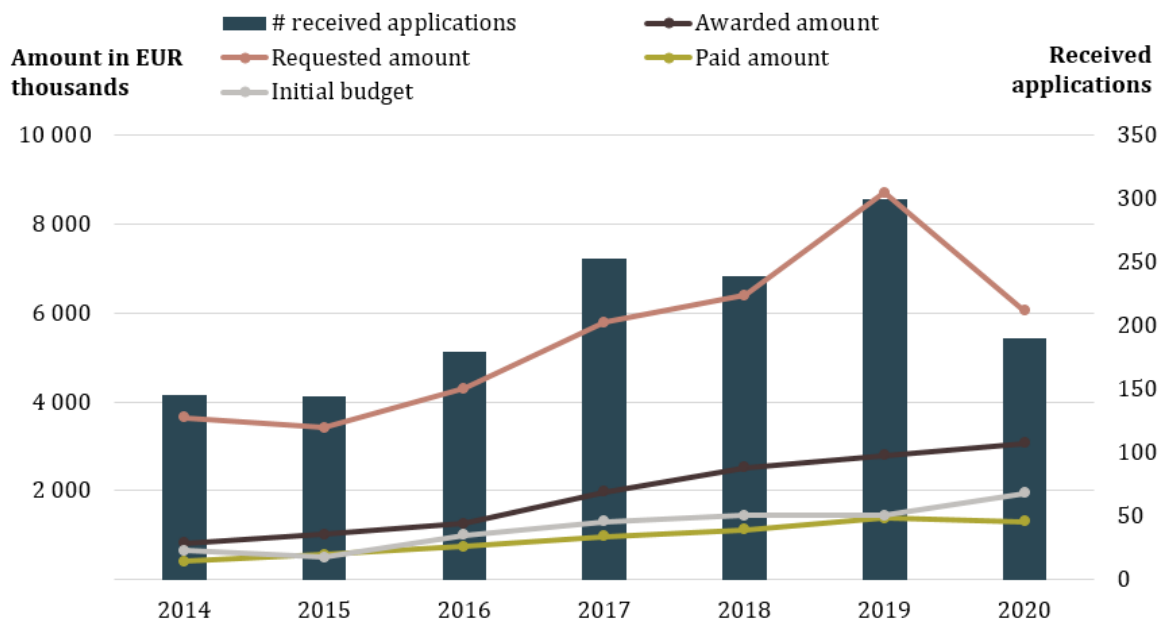


Figure 4 – Evolution of JIT grants adopted budget, requested, awarded and paid amounts²⁶

Regarding the time to grant²⁷, the operational nature of the JIT funding programme requires that practitioners can plan their activities. Hence, there are eight calls per year (one every 45 days), which are published in advance. In 2020, the number of days between the deadline for applications and the award decision ranged between 18 and 25 days, with an average of 18,9 days. As of 2021, Eurojust plans to award funds also outside these calls, in line with the possibility provided by the EJR.

Due to the unpredictable nature of the investigations and supported actions by the JIT funding scheme, the nature of Eurojust's JIT grants is significantly different to most EU grants that have a longer duration

²⁵ Amounts not implemented/claimed in full by beneficiaries due to various external and uncertain factors of investigative/judicial nature

²⁶ The paid amount for 2019 reflects Eurojust's projection as at 22 January 2021.

²⁷ Regulated by Art. 194(2) of the EU FR 2018



of the period time to grant. Implementation of the respective budget is influenced by many factors outside Eurojust's or beneficiaries' control, which may cause extensive cancellations of CA and PA. Given the framework FR provision to utilise C1 funds prior to C2 ones, Eurojust pays particular emphasis on improving the planning of CA and PA, in order to mitigate the risk of cancellations.

3. Revenue

3.1. Nature of revenue

In 2020 Eurojust received a budget of EUR 41 546 678 from the general budget of the European Union, including EUR 41 187 174 of fresh appropriations and EUR 359 504 of assigned revenue deriving from 2018 surpluses.

An amount of EUR 41 546 678 was cashed, including differentiated appropriations for JIT grants and non-differentiated appropriations for all other budget lines. Additionally, a revenue of EUR 189 097 concerned the recovery of overpaid expenses in the areas presented in section 1.2.3.1 and Denmark's contribution of EUR 851 499 for 2019 and 2020.

Table 9 – General revenue

General revenue	Received (EUR)
1. Revenue from fees and charges	0
2. EU contribution	41 546 678
- <i>Of which assigned revenue deriving from previous years' surpluses</i>	359 504
3. Third countries' contribution (incl. EEA/EFTA and candidate countries)	0
- <i>Of which EEA/EFTA (excl. Switzerland)</i>	0
- <i>Of which candidate countries</i>	0
4. Other contributions	851 499
5. Administrative operations	189 097
- <i>Of which interest generated by funds paid by the Commission by way of the EU contribution (FFR Art. 61)</i>	0
6. Revenue from services rendered against payment	0
7. Correction of budgetary imbalances	0
Total	42 587 274

In addition, the total amount of EUR 5 000 000 for the EuroMed Justice programme was cashed in 2020, in accordance with the pre-financing provisions of the respective contribution agreement.

Table 9 – Additional EU funding based on grant, contribution or service level agreements

Additional EU funding	Received (EUR)
Additional EU funding based on grant agreements (FFR Art. 7)	0
Additional EU funding based on contribution agreements (FFR Art. 7)	5 000 000
Additional EU funding based on service level agreements (FFR Art. 43.2)	0
Total	5 000 000

3.2. Overview per contributor

The graph below presents the breakdown of Eurojust's 2020 revenues per contributor.

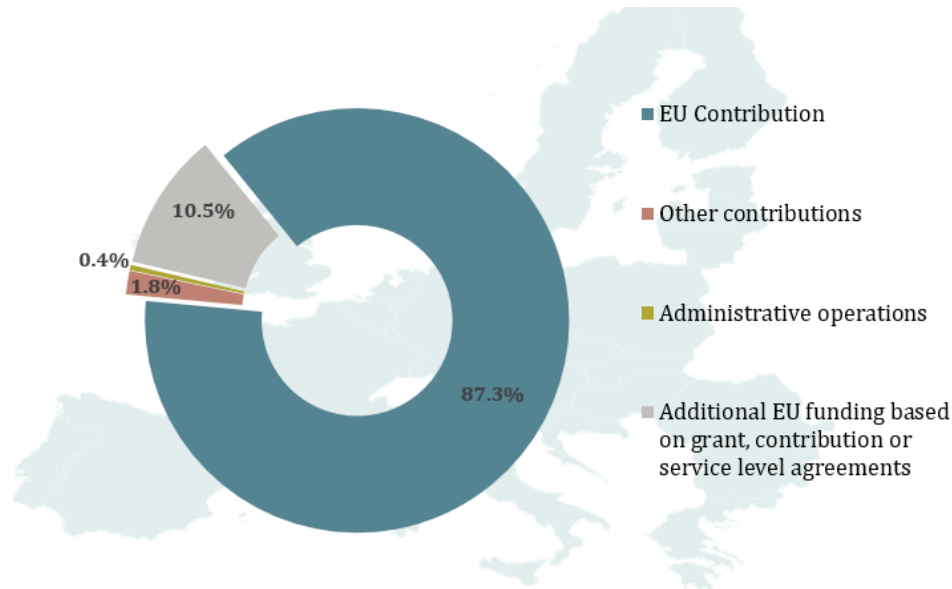


Figure 5 – Overview per contributor

4. Glossary

The following terms, abbreviations and acronyms are used in the present report:

Abbreviation	Description
C1	Reference year appropriations
C2	Appropriations not automatically carried-over (carried-over upon College decision)
C4	Appropriations from internal assigned revenue
C5	Appropriations from internal assigned revenue automatically carried-over
C8	Reference year appropriations automatically carried-over
CA	Commitment Appropriations
EJN	European Judicial Network
EJR	Eurojust Regulation
FR	Financial Regulation
ICT	Information and Communication Technology
JIT	Joint Investigation Team
MFF	Multi-annual Financial Framework
PA	Payment Appropriations
R0	Appropriations from external assigned revenue
SNE	Seconded National Expert



Annexes

I. Budget developments per title

Title	Initial budget		Amendments/ transfers		Description	Final budget	
	CA	PA	CA	PA		CA	PA
Title 1	22 792 331	22 792 331	-1 384 170	-1 384 170	<p>At EUR 22,8 M, the Title 1 initial budget was 4,9% higher than in 2019. This increase reflected primarily annual remuneration adjustments for temporary and contract staff and secondly reinstatements of prior years' reductions,</p> <p>During 2020, a surplus of EUR 1 009 K was identified in staff salaries and allowances, due to the use of internal and external assigned revenue (C4 and R0 funds) for covering part of these costs, as shown in sections 1.2.3.1 and 1.2.4.1. Eurojust identified another significant surplus in the European School subsidy (EUR 163 K), when recalculating this at the end of 2020 based on the actual costs. Furthermore, the COVID-19 crisis led to unforeseen surpluses in other areas, mainly staff missions (EUR 95 K), canteen services (EUR 40 K) and staff trainings (EUR 30 K).</p> <p>These Title 1 surpluses enabled Eurojust to cover, through transfers, other emerging needs particularly in the areas of ICT infrastructure and projects.</p>	21 408 161	21 408 161
Title 2	7 582 841	7 582 841	1 504 567	1 504 567	<p>At EUR 7,6 M, the Title 2 initial budget was only 0,6% higher than in 2019, with indexation increases and prior years' reinstatements largely offset by efficiency gains in other areas.</p> <p>Further to these efficiency gains, in 2020 funds were not needed in a number of areas due to the COVID-19 crisis, mainly security management (EUR 248 K) and corporate insurances (EUR 35 K).</p>	9 087 408	9 087 408



					Moreover, the use of carried-over internal assigned revenue (C5 funds) led to a significant surplus in vehicle services (EUR 40 K). These surpluses, together with other identified in Titles 1 and 3, enabled Eurojust to invest an additional amount of EUR 1,6 M in its ICT infrastructure for the administration. These investments facilitated remote working arrangements and ICT upgrades. A major part of these upgrades related the new VCF project to replace the aging storage system with a future-proof solution, and in parallel evaluate the resource savings and other benefits of a hyper-converged infrastructure. In addition, an amount of EUR 170 K was transferred to building maintenance projects.		
Title 3	11 324 828	11 171 506	-120 397	-120 397	At EUR 11,3 M, the Title 3 initial budget was 17,4% higher than in 2019. The increases reflected operational growth projections, part of the new EJR costs and prior years' reinstatements. However, the COVID-19 crisis led to unforeseen surpluses in a number of areas, primarily coordination meetings and centres (EUR 1,6 M), JIT grants (EUR 478 K), operational missions (EUR 425 K), operational translations (EUR 209 K) and other Eurojust meetings (EUR 161 K). Since some SNEs were zero cost for Eurojust, a surplus of EUR 185 K was also identified in this area. These surpluses enabled Eurojust to invest a further EUR 2,4 M in its ICT infrastructure under Title 3, complementing the abovementioned Title 2 investments, as well as EUR 563 K in ICT operational projects. Finally, teleworking necessitated the transfer of EUR 50 K to expand access to online databases and legal publications for supporting operational and strategic work.	11 204 431	11 051 109
Title 4	0	0	0	0	<i>N/A (No C1 funds have been allocated to Title 4)</i>	0	0
Total	41 700 000	41 546 678	0	0		41 700 000	41 546 678



II. Budget implementation per chapter and line²⁸

Code	Budget line / chapter description	Initial budget (EUR)	Amendments / transfers (EUR)	Final budget (EUR)	Committed (EUR)	Committed / initial budget (%)	Committed / final budget (%)	Paid (EUR)	Paid / committed (%)	Paid / final budget (%)
1100	Basic salaries for temporary staff	13 322 025	-931 231	12 390 794	12 390 794	93,01%	100,00%	12 390 794	100,00%	100,00%
1101	Allowances for temporary staff	5 766 250	141 616	5 907 866	5 907 866	102,46%	100,00%	5 907 866	100,00%	100,00%
1102	Insurances for temporary staff	795 344	-106 904	688 440	688 440	86,56%	100,00%	688 440	100,00%	100,00%
1110	Salaries and allowances for contract staff	1 060 552	-112 126	948 426	948 426	89,43%	100,00%	948 426	100,00%	100,00%
1171	European School subsidy	888 778	-162 826	725 952	725 952	81,68%	100,00%	725 952	100,00%	100,00%
11	Salaries and allowances Total	21 832 949	-1 171 471	20 661 478	20 661 478	94,63%	100,00%	20 661 478	100,00%	100,00%
1200	Expenditure related to recruitment	51 624	7 181	58 805	58 805	113,91%	100,00%	53 805	91,50%	91,50%
1201	Expenses upon entry/exit	25 000	-3 878	21 122	21 122	84,49%	100,00%	21 122	100,00%	100,00%
12	Expenditure related to staff recruitment Total	76 624	3 304	79 928	79 928	104,31%	100,00%	74 928	93,74%	93,74%
1300	Mission expenses for staff	109 000	-95 492	13 508	13 508	12,39%	100,00%	13 508	100,00%	100,00%
13	Administrative missions Total	109 000	-95 492	13 508	13 508	12,39%	100,00%	13 508	100,00%	100,00%
1400	Running costs of canteens and kitchenettes	83 555	-39 600	43 955	43 955	52,61%	100,00%	42,953	97,72%	97,72%
1410	Medical services	62 000	10 928	72 928	72 629	117,14%	99,59%	56,675	78,03%	77,71%
14	Socio-medical infrastructure Total	145 555	-28 672	116 883	116 584	80,10%	99,74%	99 628	85,46%	85,24%
1500	Consultancy on staffing and institutional matters	127 000	-25 003	101 997	101 997	80,31%	100,00%	43 282	42,43%	42,43%

²⁸ For appropriations of reference year's budget (C1 fund source)



Code	Budget line / chapter description	Initial budget (EUR)	Amendments / transfers (EUR)	Final budget (EUR)	Committed (EUR)	Committed / initial budget (%)	Committed / final budget (%)	Paid (EUR)	Paid / committed (%)	Paid / final budget (%)
1503	Administrative translations	1 000	-1 000	0	0	0,00%	0,00%	0	0,00%	0,00%
1504	Administrative assistance for HR	118 953	-21 202	97 751	97 751	82,18%	100,00%	92 751	94,88%	94,88%
15	External services Total	246 953	-47 205	199 748	199 748	80,89%	100,00%	136 033	68,10%	68,10%
1630	Staff Committee	26 250	-14 634	11 616	11 616	44,25%	100,00%	11 616	100,00%	100,00%
16	Social welfare Total	26 250	-14 634	11 616	11 616	44,25%	100,00%	11 616	100,00%	100,00%
1800	Training and development for staff	355 000	-30 000	325 000	324 904	91,52%	99,97%	164 101	50,51%	50,49%
18	Training and development for staff Total	355 000	-30 000	325 000	324 904	92,52%	99,97%	164 101	50,51%	50,49%
2000	Building and ground rent	2 750 899	25 056	2 775 955	2 775 955	100,91%	100,00%	2 775 955	100,00%	100,00%
2010	Corporate insurances	81 544	-34 834	46 711	46 711	57,28%	100,00%	38 143	81,66%	81,66%
2020	Maintenance, cleaning and utilities	1 746 112	169 643	1 915 755	1 915 755	109,72%	100,00%	1 393 540	72,74%	72,74%
2050	Security management	1 539 914	-247 910	1 292 004	1 292 004	83,90%	100,00%	1 096 308	84,85%	84,85%
2091	Audio video equipment	9 861	-9 861	0	0	0,00%	0,00%	0	0,00%	0,00%
20	Rental of building and associated costs Total	6 128 330	-97 905	6 030 425	6 030 425	98,40%	100,00%	5 303 947	87,95%	87,95%
2101	Computer infrastructure for the Administration	1 090 938	1 600 216	2 691 154	2 691 090	246,68%	100,00%	1 218 843	45,29%	45,29%
2102	ICT organisational projects	139 500	93 204	232 704	232 704	166,81%	100,00%	102 638	44,11%	44,11%
21	Information management and data processing expenditure Total	1 230 438	1 693 420	2 923 858	2 923 795	237,62%	100%	1 321 482	45,20%	45,20%
2210	Furniture and related costs	27 500	-8 417	19 083	19 083	69,39%	100,00%	19 083	100,00%	100,00%
2230	Vehicle services	40 720	-40 189	531	531	1,30%	100,00%	381	71,75%	71,75%



Code	Budget line / chapter description	Initial budget (EUR)	Amendments / transfers (EUR)	Final budget (EUR)	Committed (EUR)	Committed / initial budget (%)	Committed / final budget (%)	Paid (EUR)	Paid / committed (%)	Paid / final budget (%)
2250	Books and subscriptions for the Administration	11 953	2 172	14 125	14 125	118,17%	100,00%	6 105	43,22%	43,22%
22	Movable property and associated costs Total	80 173	-46 434	33 739	33 739	42,08%	100,00%	25 570	75,79%	75,79%
2300	Stationery, office and conference supplies	49 000	-16 064	32 936	32 936	67,22%	100,00%	28 444	86,36%	86,36%
2320	Bank charges	2 000	-300	1 700	1 700	85,00%	100,00%	984	57,91%	57,91%
2330	Legal expenses	5 000	2 188	7 188	7 188	143,76%	100,00%	5 208	72,45%	72,45%
23	Current administrative expenditure Total	56 000	-14 176	41 824	41 824	74,69%	100,00%	34 636	82,81%	82,81%
2400	Postal charges	41 500	-22 323	19 177	19 177	46,21%	100,00%	15 635	81,53%	81,53%
2410	Telecommunications and internet charges for the Administration	46 400	-8 015	38 385	38 360	82,67%	99,93%	32 064	83,59%	83,53%
24	Postage and telecommunications Total	87 900	-30 338	57 562	57 536	65,46%	99,96%	47 699	82,90%	82,87%
3000	Coordination meetings and centres	2 791 056	-1 647 033	1 144 023	1 144 023	40,99%	100,00%	1 063 962	93,00%	93,00%
3005	Training for National Members	15 000	-8 225	6 775	6 771	45,14%	99,94%	4 932	72,84%	72,80%
3010	Other Eurojust meetings	170 000	-160 612	9 388	9 388	5,52%	100,00%	9 388	100,00%	100,00%
3020	Protocol office and representation expenses for the College	13 000	-4 048	9 252	9 252	71,17%	100,00%	8 541	92,31%	92,31%
30	Meetings, trainings and representation expenses Total	2 989 356	-1 819 918	1 169 438	1 169 434	39,12%	100,00%	1 086 823	92,94%	92,94%
3100	Operational missions and domestic work of National Members	282 000	-194 944	87 056	85 099	30,18%	97,75%	79 389	93,29%	91,19%



Code	Budget line / chapter description	Initial budget (EUR)	Amendments / transfers (EUR)	Final budget (EUR)	Committed (EUR)	Committed / initial budget (%)	Committed / final budget (%)	Paid (EUR)	Paid / committed (%)	Paid / final budget (%)
3120	Common missions to EU and Third Countries	175 500	-150 029	25 471	25 471	14,51%	100,00%	25 420	99,80%	99,80%
3130	Other operational missions	94 275	-79 709	14 566	14 566	15,45%	100,00%	14 566	100,00%	100,00%
3140	Mission insurance expenses	14 888	99	14 987	14 987	100,66%	100,00%	14 987	100,00%	100,00%
3150	Seconded National Experts (SNE)	1 354 752	-185 193	1 169 559	1 169 559	86,33%	100,00%	1 169 559	100,00%	100,00%
31	Operational and experts missions Total	1 921 415	-609 776	1 311 639	1 309 682	68,16%	99,85%	1 303 921	99,56%	99,41%
3200	Corporate communications and publications	548 452	29 164	577 616	577 613	105,32%	100,00%	370,538	64,15%	64,15%
32	Public relations and publications Total	548 452	29 164	577 616	577 613	105,32%	100,00%	370,538	64,15%	64,15%
3300	Books and subscriptions for the College	132 000	60 875	192 875	192 874	146,12%	100,00%	49 794	25,82%	25,82%
3310	ICT operational projects	930 900	562 514	1 493 414	1 493 414	160,43%	100,00%	1 105 554	74,03%	74,03%
3320	Telecommunications and internet charges for National Desks	108 267	-14 704	93 563	93 504	86,36%	99,94%	78 094	83,52%	83,47%
3323	Computer infrastructure for National Desks	1 670 318	2 388 379	4 058 697	4 058 602	242,98%	100,00%	1 850 231	45,59%	45,59%
33	Data processing and documentation expenditure Total	2 841 485	2 997 064	5 838 549	5 838 394	205,47%	100,00%	3 083 673	52,82%	52,82%
3400	Operational translations	536 627	-209 098	327 529	325 972	60,74%	99,52%	274 829	84,31%	83,91%
34	Translation of documents Total	536 627	-209 098	327 529	325 972	60,74%	99,52%	274 829	84,31%	84,31%
3500	EJN projects, meetings and other expenses	435 000	0	435 000	434 855	99,97%	99,97%	131 047	30,14%	30,13%



Code	Budget line / chapter description	Initial budget (EUR)	Amendments / transfers (EUR)	Final budget (EUR)	Committed (EUR)	Committed / initial budget (%)	Committed / final budget (%)	Paid (EUR)	Paid / committed (%)	Paid / final budget (%)
35	EJN projects, meetings and other expenses Total	435 000	0	435 000	434 855	99,97%	99,97%	131 047	30,14%	83,91%
3700	JITs meetings and other expenses	49 678	-20 277	29 401	29 401	59,18%	100,00%	10 591	36,02%	36,02%
3720	Grants related to JITs (differentiated appropriations)	1 942 000	-478 000	1 464 000	1 464 000	75,39%	100,00%	1 308 149	89,35%	89,35%
37	Joint Investigation Team (JIT) meetings and other expenses Total	1 991 678	-498 277	1 493 401	1 493 401	74,98%	100,00%	1 318 740	88,30%	88,30%
3800	Genocide secretariat meetings and other expenses	60 815	-9 555	51 260	51 260	84,29%	100,00%	11 272	21,99%	21,99%
38	Meetings on genocide and other expenses Total	60 815	-9 555	51 260	51 260	84,29%	100,00%	11 272	21,99%	21,99%
4100	EuroMed Justice programme ²⁹	0	0	0	0	0,00%	0,00%	0	0,00%	0,00%
41	Expenditures related to operational projects based on agreements	0	0	0	0	0,00%	0,00%	0	0,00%	0,00%
	Total	41 700 00	0	41 700 000	41 695 694	99,99%	99,99%	35 475 467	85,08%	85,07%

²⁹ No C1 funds have been allocated to Title 4.



III. Budgetary outturn account³⁰

Budgetary outturn account	2020 (EUR)	2019 (EUR)
Revenue		
Subsidy from the EU general budget	41 546 678	38 773 237
Danish Contribution	851 499	0
Others	189 097	1 000 602
EuroMed Justice programme ³¹	5 000 000	0
Total revenue (a)	47 587 274	39 773 839
Expenditure		
Title 1 - Staff expenditure		
Payments current year	22 073 058	21 546 806
PA carried-over to next year	312 964	278 967
Title 2 - Infrastructure and operating expenditure		
Payments current year	6 857 039	6 301 069
PA carried-over to next year	2 459 724	1 351 897
Title 3 - Operational expenditure		
Payments current year	7 632 474	7 512 659
PA carried-over to next year	3 472 776	2 084 100
Title 4 - Operational projects based on agreements		
Payments current year	208 626	0
PA carried-over to next year ³²	4 791 374	0
Total expenditure (b)	47 808 034	39 075 498
Result for the financial year before special items (= a - b)	-220 760	698 340
Cancellation of unused PA carried-over from the previous year	173 209	225 810
Adjustment for carry-overs from the previous year – assigned revenue	227 631	29 401
Exchange rate differences	-135	-858
Balance of the outturn account for the financial year	179 945	952 693

³⁰ All figures are based on Eurojust's provisional annual accounts for 2020 which are subject to change

³¹ Although the 2020 budget outturn calculations take into account the external assigned revenue, the later has a neutral effect on the budgetary result

³² Since the total amount of EUR 5 000 000 received in 2020 for the EuroMed Justice programme was treated as external assigned revenue, the remaining PA (EUR 4 791 374) were carried-over to 2021.



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