



Executive Board Decision 2021-06

of 21 June 2021

adopting the opinion of the Executive Board on Eurojust Final Annual Accounts 2020

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 2020,

Having regard to the final annual accounts of Eurojust for the financial year 2020 signed off by the Accounting Officer on 1 June 2021 and by the Administrative Director on 2 June 2021 and sent to the Executive Board on 14 June 2021,

Whereas:

- (1) The final annual accounts of Eurojust for the financial year 2020 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 2020 are included in Annex II to this opinion;
- (3) Ernst & Young Independent Auditors Report on the provisional annual accounts 2020 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 2020;
 - The independent external auditor has made no reservation concerning the reliability of the Eurojust 2020 annual accounts.
2. The Executive Board gives a favourable opinion on and endorses the final annual accounts of Eurojust for the financial year 2020.



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 Administrative Director to send the final annual accounts of Eurojust for the financial year 2020, together with this opinion, to the European Parliament, the Council, the European Court of Auditors and the accounting officer of the Commission.

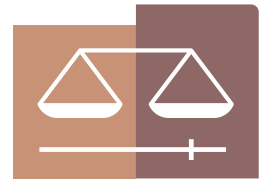
Done at The Hague on 21 June 2021

On behalf of the Executive Board of Eurojust,

A handwritten signature in blue ink, appearing to be "Ladislav Hamran".

Ladislav Hamran

President of Eurojust



EUROJUST

Final Annual Accounts of Eurojust

Financial Year 2020

June 2021

Criminal justice across borders



EUROJUST

European Union Agency for Criminal Justice Cooperation
P.O. Box 16183 – 2500 BD The Hague • The Netherlands

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

The opinion of the Executive Board on the final accounts will be given by 1 July 2021.

The final accounts together with the opinion of the Executive Board will be sent out to the European Parliament, the Council, the Accounting Officer of the European Commission, the European Court of Auditors and Ernst & Young Bedrijfsrevisoren BV by 1 July 2021.

The final annual accounts will be published on Eurojust website:

[Annual accounts | Eurojust | European Union Agency for Criminal Justice Cooperation \(europa.eu\)](#)

The Hague, 1 June 2021

Aleksandra Haydar
The Accounting Officer of Eurojust

The Hague, 2 June 2021

Nikolaos Panagiotopoulos
The Administrative Director of Eurojust



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EUROJUST

European Union Agency for Criminal Justice Cooperation
P.O. Box 16183 – 2500 BD The Hague • The Netherlands

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 2020 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.

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 includes a representative of the European Commission, who 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 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

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



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	31.12.2020	31.12.2019
NON-CURRENT ASSETS		13,903,253	16,589,359
Intangible Assets	2.1	1,180,826	1,265,412
Property, Plant and Equipment	2.2	12,719,427	15,320,947
Buildings		7,488,238	8,408,087
Plant and equipment		23,471	32,391
Computer hardware		1,364,436	2,314,118
Furniture and vehicles		1,885,370	2,150,891
Other fixtures and fittings		1,957,912	2,415,460
Non-Current Receivables and Recoverables		3,000	3,000
Deposits		3,000	3,000
CURRENT ASSETS		12,446,308	5,601,793
Exchange Receivables	2.3	973,631	833,972
Deferred charges		937,338	812,432
Sundry and current receivables		36,293	21,540
Non-Exchange Receivables	2.3	814,648	682,524
Current recoverable member states		606,022	682,524
Accrued income with consolidated EU entities		208,626	-
Cash and cash equivalents	2.4	10,658,029	4,085,297
TOTAL ASSETS		26,349,561	22,191,152
NON-CURRENT LIABILITIES		6,057,175	2,850,800
Provisions	2.5	2,850,800	2,850,800
Liabilities to consolidated EU entities	2.6	3,206,375	-
CURRENT LIABILITIES		6,260,558	5,685,798
Provisions	2.7	-	29,945
Payables		2,087,283	1,072,304
Sundry and current payables	2.8	103,606	118,707
Accounts payable to consolidated EU entities	2.9	1,983,677	953,597
Accrued charges and deferred income	2.10	4,173,275	4,583,549
Accrued charges		2,296,340	2,393,791
Deferred income		1,876,935	2,189,758
TOTAL LIABILITIES		12,317,733	8,536,598
NET ASSETS		14,031,828	13,654,554
Accumulated surplus/deficit		13,654,554	17,525,490
Economic result of the year		377,274	(3,870,936)

STATEMENT OF FINANCIAL PERFORMANCE

EUR

	Note	2020	2019
REVENUE		43,152,967	39,129,633
Non-Exchange Revenue	3.1	42,182,676	38,221,268
EU Contribution		41,575,359	37,820,544
Other non-exchange revenue		607,317	400,724
Exchange Revenue	3.2	970,291	908,365
Contribution from Denmark		787,659	-
Exchange revenue from EU consolidated entities		131,162	41,560
Other exchange revenue		51,470	866,805
EXPENSES		(42,775,693)	(43,000,569)
Operating costs	3.3	(8,049,916)	(9,578,576)
Staff costs	3.4	(21,092,842)	(19,602,653)
Property, plant and equipment related costs	3.5	(7,108,315)	(7,063,552)
Other expenses	3.6	(4,872,195)	(5,118,312)
Other expenses with EU consolidated entities	3.6	(1,651,085)	(1,636,922)
Financial expenses	3.6	(1,340)	(554)
SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES		377,274	(3,870,936)
ECONOMIC RESULT OF THE YEAR		377,274	(3,870,936)

CASH FLOW STATEMENT

EUR

	Note	2020	2019
Economic result of the year		377,274	(3,870,936)
Operating activities	4.1	7,666,532	5,303,405
Amortisation		439,321	308,518
Depreciation		3,717,859	3,777,218
(Increase)/decrease in receivables and recoverables		(271,782)	749,475
Increase/(decrease) in provisions		(29,945)	20,945
Increase/(decrease) in non-current liabilities		3,206,374	-
Increase/(decrease) in payables		(425,375)	(108,867)
Increase/(decrease) in payables to consolidated EU entities		1,030,080	594,093
(Gains)/Losses on sale of property, plant and equipment		-	(37,977)
Investing activities	4.2	(1,471,074)	(1,251,150)
(Purchase) of intangible assets and property, plant and equipment		(1,471,074)	(1,351,150)
Proceeds from sale of intangible assets and property, plant and equipment		-	100,000
Net Cash flow		6,572,732	181,319
Net increase/(decrease) in cash and cash equivalents		6,572,732	181,319
Cash and cash equivalents at the beginning of the year		4,085,297	3,903,978
Cash and cash equivalents at year-end		10,658,029	4,085,297

STATEMENT OF CHANGES IN NET ASSETS

EUR

	Note	Accumulated Surplus/(Deficit)	Economic result of the year	Net Assets (total)
Balance as at 31 December 2019		17,525,490	(3,870,936)	13,654,554
Changes in accounting policies		-	-	-
Balance as at 1 January 2020		17,525,490	(3,870,936)	13,654,554
Allocation of the prior year economic result		(3,870,936)	3,870,936	-
Economic result of the year			377,274	377,274
Balance as at 31 December 2020		13,654,554	377,274	14,031,828

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 or recovery of expenses stemming from initial purchase 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.

2020	Internally generated Computer Software	Other Computer Software	Total Computer Software	Intangible assets under construction	Total
Gross carrying amounts 01.01.2020	5,022,073	2,374,417	7,396,490	566,870	7,963,360
Additions	-	84,969	84,969	269,766	354,735
Disposals	-	-	-	-	-
Transfer between headings	836,636	-	836,636	(836,636)	-
Gross carrying amounts 31.12.2020	5,858,709	2,459,386	8,318,095	-	8,318,095
Accumulated amortization and impairment 01.01.2020	(4,509,456)	(2,188,492)	(6,697,948)	n/a	(6,697,948)
Amortization	(300,862)	(138,459)	(439,321)	n/a	(439,321)
Disposals	-	-	-	n/a	-
Accumulated amortization and impairment 31.12.2020	(4,810,318)	(2,326,951)	(7,137,269)	n/a	(7,137,269)
Net carrying amounts 31.12.2020	1,048,391	132,435	1,180,826	-	1,180,826

Not capitalised cost	Research cost	Not capitalised development cost
Cost of the year (excl. amortisation)	25,174	-

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.

2020	Buildings	Plant and Equipment	Computer Hardware	Furniture and Vehicles	Other Fixtures and Fittings	Total
Gross carrying amounts 01.01.2020	10,735,277	145,635	10,372,728	3,339,699	5,587,044	30,180,383
Additions	12,384	-	413,676	55,593	634,686	1,116,339
Disposals	-	-	(499,582)	(44,073)	(8,605)	(552,260)
Other changes	-	-	-	-	-	-
Gross carrying amounts 31.12.2020	10,747,661	145,635	10,286,822	3,351,219	6,213,125	30,744,462
Accumulated amortization & impairment 01.01.2020	(2,327,190)	(113,244)	(8,058,610)	(1,188,808)	(3,171,584)	(14,859,436)
Depreciation	(932,233)	(8,920)	(1,363,358)	(321,114)	(1,092,234)	(3,717,859)
Disposals	-	-	499,582	44,073	8,605	552,260
Other changes	-	-	-	-	-	-
Accumulated amortization & impairment 31.12.2020	(3,259,423)	(122,164)	(8,922,386)	(1,465,849)	(4,255,213)	(18,025,035)
Net carrying amounts 31.12.2020	7,488,238	23,471	1,364,436	1,885,370	1,957,912	12,719,427

CURRENT ASSETS

2.3. Receivables

	2020	2019
Deferred charges	444,288	261,671
Deferred charges with consolidated EU entities	493,050	550,761
Sundry receivables	32,916	20,940
Current receivables	3,377	600
Current recoverable Member States	606,022	682,524
Accrued income with consolidated EU entities	208,626	-
Total	1,788,279	1,516,496

The deferred charges (pre-payments) consist of prepaid subscriptions, maintenance fees, and European School fee for the second part of the school year in 2021.

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 Q1, Q2, Q3 and Q4 of 2020 and outstanding Dutch Insurance Premium Tax refund for 2020. 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.

Accrued income with consolidated entities – the impact on the Statement of Financial Performance for 2020 is recognised as accrued income and not as decrease of the pre-financing received to show separately the gross pre-financing from the related cut off amounts, see note 2.6.

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

2.4. Cash and cash equivalents

	2020	2019
Bank accounts	10,634,065	4,064,392
Imprest accounts	23,964	20,905
Total	10,658,029	4,085,297

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, when and if leaving the building Eurojust has the obligation to remove all user elements installed before and after the commencement date of the lease agreement unless otherwise agreed between the parties in writing or unless a new lessee agrees to take over these elements. Eurojust has also the obligation to cover the costs of repair for any damages to the building, its installations and facilities depending on the state of repair of the premises at that time. The estimated amount to cover this obligation (redelivery costs) is EUR 2,850,800 capitalised in 2017 for a period of 20 years corresponding to the lease term.

2.6. Non-current liabilities with consolidated EU entities

In 2020, Eurojust concluded a contribution agreement with the European Commission, DG NEAR, to host and support the activities of the EuroMed Justice Programme which runs from 2020 to 2023. This programme aims to promote criminal justice cooperation between the EU Member States and the participating Southern Mediterranean countries, including Algeria, Egypt, Israel, Jordan, Lebanon, Libya, Morocco, Palestine, Syria and Tunisia.

In 2020, Eurojust received a 100% pre-financing for EuroMed in the amount of EUR 5,000,000. Since the programme runs for more than one year, the corresponding contribution part of the gross pre-financing has been recognised as a long-term liability.

	2020	2019
EuroMed Justice – DG NEAR	3,206,374	-
Total	3,206,374	-

Project	Partner	Gross Pre-financing	SoFP Impact 2020	Net Pre-Financing	Gross PF LT part	Gross PF ST part
EuroMed, contract no 415034	DG NEAR	5,000,000	208,626	4,791,374	3,206,374	1,793,626
Total		5,000,000	208,626	4,791,374	3,206,374	1,793,626

CURRENT LIABILITIES

2.7. Provisions

	2020	2019
Provision for legal cases	-	29,945
Total	-	29,945

2.8. Payables

	2020	2019
Current payables	-	48,640
Sundry payables	39,766	29,039
Pre-financing < 1 year	63,840	41,028
Total	103,606	118,707

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 yet paid.

Short-term pre-financing represents the not yet expensed part of the annual contribution received from Denmark based on a cooperation agreement.

2.9. Accounts payable to consolidated EU entities

	2020	2019
Repayable positive budgetary result – DG Justice	179,945	952,693
Pre-financing < 1 year – DG NEAR	1,793,626	-
Current payables	10,106	904
Total	1,983,677	953,597

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 positive budgetary result from the annual contribution.

Pre-financing < 1 year represents the short-term part of the gross pre-financing received from DG NEAR for the EuroMed Justice Programme, see note 2.6.

2.10. Accrued charges and deferred income

	2020	2019
Accrued charges	2,296,340	2,393,791
Our of which accrued charges for annual leave carried over to the following year	573,797	406,920
Deferred income	1,876,935	2,189,758
	4,173,275	4,583,549

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.

	2020	2019
Union contribution – annual subsidy	41,366,733	37,820,544
Union contribution - EuroMed	208,626	-
Income from donation	607,052	312,823
Miscellaneous recoveries	-	87,901
Reversal of unused provision	265	-
Total	42,182,676	38,221,268

The Union contribution consist of the annual subsidy paid by DG Justice and the recognised accrued revenue from a contribution received from DG NEAR for EuroMed Justice Programme, see note 2.6.

Income from donation stems from assets donated to Eurojust, see also note 2.10.

3.2. Exchange revenue

	2020	2019
Contribution from Denmark	787,659	-
Miscellaneous recoveries	51,378	766,049
Sale of fixed assets	-	100,000
Administrative revenues with other consolidated entities	131,162	41,560
Bank interest and exchange rate gains	92	443
Write back of amounts written off fixed assets	-	313
	970,291	908,365

Denmark pay annually a financial contribution to Eurojust in accordance with a cooperation agreement between Eurojust and the Kingdom of Denmark.

Miscellaneous recoveries comprise various refunds of overpaid expenditure prior years.

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, coordination centres, 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 Genocide Network, EuroMed project 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

	2020	2019
Temporary agents	205	206
Contract agents	17	18
Total	222	224

3.5. Property, plant and equipment related costs

	2020	2019
Maintenance and security of buildings	2,918,702	2,885,946
Insurance	32,433	37,534
Depreciation of tangible fixed assets	3,717,858	3,769,531
Amounts written off	-	62,023
Amortization of intangible fixed assets	439,322	308,518
Total	7,108,315	7,063,552

3.6. Other expenses

	2020	2019
Rent of buildings	2,769,331	2,695,335
Office supplies and maintenance	1,466,485	1,246,858
Communications and publications	56,183	81,775
Recruitment costs	70,010	59,590
Training costs	241,371	278,407
Missions	11,518	55,263
Experts and related expenditure	63,812	114,102
External IT services	25,174	373,278
External non-IT services	139,625	147,486
Expenses with consolidated EU entities	1,651,085	1,636,922
Foreign exchange losses	229	1,300
Bank charges	1,340	554
Other	28,457	64,918
	6,524,620	6,755,788

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

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

4. NOTES TO THE CASH FLOW STATEMENT

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

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

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

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

4.1. Operating activities

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

4.2. Investing activities

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

5. CONTINGENT ASSETS AND LIABILITIES

5.1. Contingent assets

Eurojust has identified no contingent assets in 2020.

5.2. Contingent liabilities

Eurojust has identified no contingent liabilities in 2020.

6. OTHER SIGNIFICANT DISCLOSURES

6.1. Operating leases

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

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

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

Description	Charges to be paid next year	Charges to be paid between 1 and 5 years	Charges to be paid later than 5 years	Total charges to be paid
Rent	3,461,063	13,844,254	35,495,270	52,800,587
Total	3,461,063	13,844,254	35,495,270	52,800,587

6.2. Services in-kind

Based on the lease agreement between Eurojust and the Host State that entered into force on 24 March 2017, the Netherlands covers part of the rental fees of the headquarters building in The Hague. The contract is valid for 20 years. The annual rental amount is to be reviewed on 1 January each year and adjusted on the basis of the alteration of the monthly index of the Consumer Price Index (CPI) as published by the Netherlands Statistics Bureau. The adjusted 2020 total rental amount is EUR 6,061,117. Therefore, an amount of EUR 3,290,461 is considered as services in-kind for 2020.

6.3. Outstanding commitments not yet expensed

	2020	2019
Outstanding commitments (budgetary RAL)	8,097,421	4,740,230
Accrued expenses (excl. annual leave carried over)	(1,722,542)	(1,986,871)
Deferred expenses	(962,546)	(812,432)
Invoices posted in expenses but not yet paid	(10,106)	(50,897)
Outstanding commitments not yet expensed	5,402,227	1,890,030

The total amount disclosed above is the accounting RAL which is composed of the budgetary RAL (Reste à Liquider) reduced by the amounts that have already been expensed in the 2020 statement of financial performance and that are part of the liabilities at year-end. The budgetary RAL is an amount representing the open commitments (carry-forwards) for which payments and/or de-commitments have not yet been made. They are more than the payment appropriations carried over due to the use of differentiated appropriations for the JITs activities.

6.4. Significant legal commitments

	2020	2019
Multi-annual contractual commitments	-	-

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

6.5. Changes in accounting policies

There have been no changes in accounting policies for financial year 2020.



6.6. Related parties

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

6.7. Key management entitlements

Highest grade description	Grade
Administrative Director	AD14

The remuneration equivalent to the grades of the key management personnel in the table can be found in Official Journal C 428 of 11 December 2020. The Administrative Director is remunerated in accordance with the Staff Regulations of the European Union which is the official document describing the rights and obligations of all officials of the EU. The Administrative Director has not received any preferential loans from Eurojust.

6.8. COVID-19

In 2020 and during the first months of 2021, 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 in the future 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 2020 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 yet recommenced, there has been under-implementation in respect of the operational budget for coordination and other Eurojust meetings by EUR 1,812 K, operational missions by EUR 425 K and grants provided to Joint Investigation Teams (JITs) by EUR 478 K. In respect of JITs, operations in the Member States have been delayed, which has impacted the implementation of the grants in the action periods. This has increased the level of payment appropriations carried over to 202

Notwithstanding the above, lower operational expenditures have been 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 for ICT projects and computer infrastructure have been increased by EUR 656 K and EUR 3,989 K respectively.



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.

6.9. Events after the balance sheet date

BREXIT

On 1 February 2020 the United Kingdom ceased to be a Member State of the European Union. Following the conclusion of the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community (the 'Withdrawal Agreement') between the two parties, the United Kingdom committed to pay all its obligations under the current MFF and previous financial perspectives following from its membership of the Union. The United Kingdom has paid into the 2020 EU Budget during the year, and received payments, as if it were a Member State.

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 followed up on the evolution of the negotiations and the concrete terms of the exit itself as well as assessed 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. At the date of transmission of these accounts, and based on the Withdrawal Agreement concluded and already in operation, there is no financial impact to be reported in these accounts. For further information on the impact of the Withdrawal Agreement on the EU, please see the 2020 consolidated EU annual accounts.

7. PROTECTION OF THE BUDGET OF EUROJUST

7.1. Recoveries

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

7.2. Preventive mechanisms

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

8. FINANCIAL INSTRUMENTS

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

	2020	2019
Financial assets		
Deposits, non-current	3,000	3,000
Deferred charges	937,338	812,432
Sundry receivables	32,916	20,940
Current receivables	3,377	600
Current recoverable Member States	606,022	682,524
Cash and cash equivalents	10,658,029	4,085,297
Total financial assets	12,240,682	5,604,793
Financial liabilities		
Current payables	-	48,640
Sundry payables	103,606	70,067
Accounts payable to consolidated EU entities	1,983,677	953,597
Total financial liabilities	2,087,283	1,072,304
Total net financial instruments	10,153,399	4,532,489

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 2020	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 with external credit rating	606,022			10,657,902
Prime and high grade	606,022			10,657,902
Counterparties without external credit rating		1,185,257	-	127
Debtors who never defaulted		1,185,257	-	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 2020	< 1 year	Total
Payables with third parties	103,606	103,606
Payables with consolidated entities	1,983,677	1,983,677
Total liabilities	2,087,283	2,087,283

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 may, 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 2020		
Monetary assets	12,449,308	12,449,308
Receivables with Member States	606,022	606,022
All receivables with third parties including accruals & deferrals (excl. receivables with MS and receivables with consol. entities)	1,185,257	1,185,257
Cash and cash equivalents (incl. ST deposits <3months)	10,658,029	10,658,029
Monetary liabilities	2,087,283	2,087,283
Payables with third parties	103,606	103,606
Payables with consolidated entities	1,983,677	1,983,677
Net Position	10,362,025	10,362,025

Fair value

The estimated fair values of all financial instruments of Eurojust are equal or approximate to their book values as at 31 Dec 2020 and 31 Dec 2019. 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"> • 100% collected (2019: 99.9%) • 100% Final Budget (2019: 100%) • 100% Contribution from Denmark (2019: 0%) • 98.50% Other revenue (2019: 96.0%) 	<ul style="list-style-type: none"> • 99.7% committed (2019: 99.3%) • 99.7% on administrative costs (2019: 99.3%) • 99.9% on operational budget (2019: 99.3%) • 0.3% carryovers (2019: 0.6%) • 0.01% cancelled (2019: 0.1%) 	<ul style="list-style-type: none"> • 86.1% paid (2019: 90.9%) • 91.5% on administrative costs (2019: 94.5%) • 72.7% on operational budget (2019: 82.0%) • 13.5% carryovers (2019: 8.5%) • 0.4% cancelled (2019: 0.6%)

(1) Funds cashed, including assigned revenues, apart from long term projects

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

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

Long Term Projects

Revenue (1)	Commitment Appropriations (2)	Payment Appropriations (3)
<ul style="list-style-type: none"> • EuroMed Justice • Total value: EUR 5 million • PF received: 100% 	<ul style="list-style-type: none"> • EuroMed Justice • 17.1% committed • 82.9% carryovers • 0.0% cancelled 	<ul style="list-style-type: none"> • EuroMed Justice • 4.2% paid • 95.8% carryovers • 0.0% cancelled



Main events of the year influencing the budget and its implementation

Eurojust's 2020 budget was voted in the amount of EUR 41.7 M in commitment appropriations. This is EUR 2.8 M more than the 2019 final adopted budget but EUR 2 M less than Eurojust's request. Consequently, Eurojust assigned negative priorities to a number of activities of the 2020 Annual Work Programme.

The emergence of COVID-19 began to have an effect on the 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. The ICT infrastructure facilitated the swift introduction of teleworking for all post holders.

A large proportion of Eurojust's operational budget concerns meetings covering the costs of external participants travelling from both Member States and Third States. Where possible, Eurojust stepped over to supported virtual meetings and coordination centres. Overall there was a small decrease of 13% in the number of coordination meetings compared to 2019. Similarly, missions related to both operational and administrative nature were reduced to essential missions only.

Consequently, there was a considerable under-implementation in respect of the operational budget. Similarly, in respect of grants provided to Joint Investigation Teams, where operations in the Member States were delayed, the number and amounts of awards decreased as well as the budget implementation of the grants in the action periods.

On the other hand, significant ICT, security and safety investments became necessary to support the reinforcement of teleworking and videoconferencing arrangements in response to the extended Covid-19 measures (as outlined under transfers).

In 2020, Eurojust concluded a contribution agreement with the European Commission, DG NEAR, to host and support the activities of the EuroMed Justice Programme which runs from 2020 to 2023. This programme aims to promote criminal justice cooperation between the EU Member States and the participating Southern Mediterranean countries, including Algeria, Egypt, Israel, Jordan, Lebanon, Libya, Morocco, Palestine, Syria and Tunisia. Eurojust received a 100% pre-financing for EuroMed in the amount of EUR 5 M.

In addition, 2020 was the first year in which Eurojust received the annual financial contribution from Denmark in accordance with a cooperation agreement between Eurojust and the Kingdom of Denmark.

Overall, Eurojust achieved the majority of its key budgetary performance indicators and thus reductions will not be applicable for the 2022 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 and additional contributions from the Commission (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
- EJ MAP - 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

1.1.2020 – 31.12.2020

EUR

	2020	2019
REVENUE		
Subsidy from the EU general budget	41,546,678	38,773,237
Danish Contribution	851,499	-
Others	189,097	1,000,602
EuroMed Justice programme	5,000,000	-
TOTAL REVENUE (a)	47,587,274	39,773,839
EXPENDITURE		
Budget Title 1: Staff		
Payments current year	22,073,057	21,546,807
Appropriations carried over to next year	312,964	278,967
Budget Title 2: Administrative		
Payments current year	6,857,039	6,301,069
Appropriations carried over to next year	2,459,724	1,351,897
Budget Title 3: Operational		
Payments current year	7,632,474	7,512,659
Appropriations carried over to next year	3,472,776	2,084,100
Budget Title 4: Operational		
Payments current year	208,626	-
Appropriations carried over to next year	4,791,374	-
TOTAL EXPENDITURE (b)	47,808,034	39,075,499
RESULT FOR THE FINANCIAL YEAR BEFORE SPECIAL ITEMS (a-b)	(220,760)	698,340
Cancellation of unused payment appropriations carried over from the previous year	173,209	225,810
Adjustment for carry-over 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

RECONCILIATION OF THE BUDGET RESULT WITH THE ECONOMIC RESULT

EUR

	2020	2019
Statement of Financial Performance (economic result)	377,274	(3,870,936)
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)	(2,393,791)	(2,240,830)
Adjustments for accrual cut-off (cut-off current year)	2,296,340	2,393,791
Unpaid invoices at year-end but booked in charges	10,106	50,898
Depreciation of intangible and tangible assets and amounts written-off	4,157,180	4,147,759
Provisions	(29,945)	20,945
Recovery Orders issued in the year on revenue accounts and not yet cashed	(2,791)	(600)
Payments made from carryovers of payment appropriations	3,314,123	4,562,536
Adjustments for deferred charges (cut-off)	(937,338)	(812,432)
Adjustments for deferred charges previous year (reversal)	812,432	899,508
Income from donation	(607,053)	(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)	(1,165,434)	(1,322,795)
New pre-financing received in the year and remaining open as at 31.12	5,035,159	952,693
Budgetary recovery orders issued before the year and cashed in the year	600	403
Payment appropriations carried over to next year	(11,036,838)	(3,714,964)
Cancellation of unused carried over payment appropriations from previous year	173,209	225,810
Adjustment for carryover from the previous year of appropriations available at 31.12 arising from assigned revenue	227,631	29,401
Payments on open invoices from previous year booked in charges	(50,897)	(55,671)
Other	(22)	-
Total	179,945	952,693
Budgetary result (+ for surplus)	179,945	952,693

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)	13,322,025	-	(931,231)	12,390,794	12,390,794
A01101	Allowances TA	5,766,250	-	141,616	5,907,866	5,907,866
A01102	Insurances TA	795,344	-	(106,904)	688,440	688,440
A01110	Contract agents	1,060,552	-	(112,126)	948,426	948,426
A01171	European school subsidy	888,778	-	(162,826)	725,952	725,952
A01200	Expenditure related to recruitment	51,624	-	7,181	58,805	58,805
A01201	Expenses upon entry/exit	25,000	-	(3,878)	21,122	21,122
A01300	Mission expenses Eurojust staff	109,000	-	(95,492)	13,508	13,508
A01400	Running costs of kitchenettes and canteens	83,555	-	(39,600)	43,955	43,955
A01410	Medical services	62,000	-	10,928	72,928	72,629
A01500	Consultancy	127,000	-	(25,003)	101,997	101,997
A01503	Administrative translations legal	1,000	-	(1,000)	-	-
A01504	Administrative assistance HR	118,953	-	(21,202)	97,751	97,751
A01630	Staff Committee	26,250	-	(14,634)	11,616	11,616
A01800	Training and development for staff	355,000	-	(30,000)	325,000	324,904
Title 1	Expenditure relating to persons working with Eurojust	22,792,331	-	(1,384,170)	21,408,161	21,407,765
A02000	Building and ground rent	2,750,899	-	25,056	2,775,955	2,775,955
A02010	Corporate insurances	81,544	-	(34,834)	46,711	46,711
A02020	Maintenance, cleaning and utilities	1,746,112	-	169,643	1,915,755	1,915,755
A02050	Security management	1,539,914	-	(247,910)	1,292,004	1,292,004
A02091	Audio Video equipment	9,861	-	(9,861)	-	-
A02101	Computer infrastructure for the Administration	1,090,938	-	1,600,216	2,691,154	2,691,090
A02102	ICT organisational projects	139,500	-	93,204	232,704	232,704
A02210	Furniture and related costs	27,500	-	(8,417)	19,083	19,083
A02230	Maintenance, fuel, repair and registration for cars	40,720	-	(40,189)	531	531
A02250	Books and subscriptions for the Administration	11,953	-	2,172	14,125	14,125
A02300	Stationery, office and conference supplies	49,000	-	(16,064)	32,936	32,936
A02320	Bank charges	2,000	-	(300)	1,700	1,700



Budget Line	Description	Initial Adopted Budget	Amending Budget	Transfers	Final Adopted Budget	Actual Committed
A02330	Legal expenses	5,000	-	2,188	7,188	7,188
A02400	Postal charges	41,500	-	(22,323)	19,177	19,177
A02410	Telecommunication and internet charges for the Administration	46,400	-	(8,015)	38,385	38,360
Title 2	Investments in immovable property, rental of buildings and associated cost	7,582,841	-	1,504,567	9,087,408	9,087,319
B03000	Coordination meetings	2,791,056	-	(1,647,033)	1,144,023	1,144,023
B03005	Training for National Members (NM)	15,000	-	(8,225)	6,775	6,771
B03010	Other Eurojust meetings	170,000	-	(160,612)	9,388	9,388
B03020	Protocol office and representation expenses College	13,300	-	(4,048)	9,252	9,252
B03100	Operational missions and domestic work of NM	282,000	-	(194,944)	87,056	85,099
B03120	Common missions EU and Third countries	175,500	-	(150,029)	25,471	25,471
B03130	Other operational missions	94,275	-	(79,709)	14,566	14,566
B03140	Mission insurance expenses	14,888	-	99	14,987	14,987
B03150	Seconded National Experts (SNEs)	1,354,752	-	(185,193)	1,169,559	1,169,559
B03200	Public relation, publications and information material	548,452	-	29,164	577,616	577,613
B03300	Books and subscriptions for the College	132,000	-	60,875	192,875	192,874
B03310	ICT operational projects	930,900	-	562,514	1,493,414	1,493,414
B03320	Telecommunication and internet charges for ND	108,267	-	(14,704)	93,563	93,504
B03323	Computer infrastructure for National Desks (ND)	1,670,318	-	2,388,379	4,058,697	4,058,602
B03400	Translation of documents	536,627	-	(209,098)	327,529	325,972
B03500	EJN projects, meetings and other expenses	435,000	-		435,000	434,855
B03700	JITs meetings and other expenses	49,678	-	(20,277)	29,401	29,401
B03720	Grants related to JITs (differentiated appropriations)	1,942,000	-	(478,000)	1,464,000	1,464,000
B03800	Genocide secretariat meetings and other expenses	60,815	-	(9,555)	51,260	51,260
Title 3	Operational Expenditure	11,324,828	-	(120,397)	11,204,431	11,200,610
TOTAL		41,700,000	-	-	41,700,000	41,695,694

BUDGET IMPLEMENTATION

Long Term Projects

Budget Line	Description	Income Appropriations		Commitment Appropriations				Payment Appropriations				Commitments Outstanding at Year-End
		Initial Budget	Pre-Financing Received	Available	Commitments made	Carried Over	Rate	Available	Payments made	Carried Over	Rate	
		1	2	3	4	5=3-4	6=4/3	7	8	9=7-8	10=8/7	
9100	EuroMed Justice programme	5,000,000	5,000,000	5,000,000	853,204	4,146,796	17.1%	5,000,000	208,626	4,791,374	4.2%	644,578
Total Chapter 91		5,000,000	5,000,000	5,000,000	853,204	4,146,796	17.1%	5,000,000	208,626	4,791,374	4.2%	644,578
Total Title 9		5,000,000	5,000,000	5,000,000	853,204	4,146,796	17.1%	5,000,000	208,626	4,791,374	4.2%	644,578

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	
9010	Subsidy from the EU General Budget Danish	41,546,678	41,546,678	41,546,678		41,546,678	41,546,678		41,546,678	100.0%	
9020	Contribution			810,471	41,028	851,499	810,471	41,028	851,499	100.0%	
9029	Others*			191,288	600	191,888	188,497	600	189,097	98.5%	2,791
Total Chapter 90		41,546,678	41,546,678	42,548,436	41,628	42,590,064	42,545,646	41,628	42,587,274	100.0%	2,791
9100	EuroMed Justice programme			5,000,000		5,000,000	5,000,000		5,000,000	100.0%	
Total Chapter 91				5,000,000		5,000,000	5,000,000		5,000,000	100.0%	
Total Title 9		41,546,678	41,546,678	47,548,436	41,628	47,590,064	47,545,646	41,628	47,587,274	100.0%	2,791

* Others* 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	13,322,025		(931,231)	12,390,794		931,579	931,579	13,322,373
A01101	5,766,250		141,616	5,907,866				5,907,866
A01102	795,344		(106,904)	688,440				688,440
A01110	1,060,552		(112,126)	948,426		41,028	41,028	989,454
A01171	888,778		(162,826)	725,952				725,952
Total 11	21,832,949		(1,171,471)	20,661,478		972,607	972,607	21,634,085
A01200	51,624		7,181	58,805				58,805
A01201	25,000		(3,878)	21,122				21,122
Total 12	76,624		3,304	79,928				79,928
A01300	109,000		(95,492)	13,508				13,508
Total 13	109,000		(95,492)	13,508				13,508
A01400	83,555		(39,600)	43,955				43,955
A01410	62,000		10,928	72,928		400	400	73,328
Total 14	145,555		(28,672)	116,883		400	400	117,283
A01500	127,000		(25,003)	101,997				101,997
A01503	1,000		(1,000)					
A01504	118,953		(21,202)	97,751				97,751
Total 15	246,953		(47,205)	199,748				199,748
A01630	26,250		(14,634)	11,616				11,616
Total 16	26,250		(14,634)	11,616				11,616



EUROJUST

European Union Agency for Criminal Justice Cooperation
P.O. Box 16183 – 2500 BD The Hague • The Netherlands

Budget Line	Budget Appropriations				Additional Appropriations			Total Appropriations Available
	Initial Adopted Budget	Amending Budgets	Transfers	Final Adopted Budget	Carryovers	Assigned Revenue	Total	
	1	2	3	4=1+2+3	5	6	7=5+6	
A01800	355,000		(30,000)	325,000		5,250	5,250	330,250
Total 18	355,000		(30,000)	325,000		5,250	5,250	330,250
Total Title A-1	22,792,331		(1,384,170)	21,408,161		978,257	978,257	22,386,418
A02000	2,750,899		25,056	2,775,955				2,775,955
A02010	81,544		(34,834)	46,711		3,609	3,609	50,319
A02020	1,746,112		169,643	1,915,755		133,999	133,999	2,049,754
A02050	1,539,914		(247,910)	1,292,004				1,292,004
A02091	9,861		(9,861)					0
Total 20	6,128,330		(97,905)	6,030,425		137,608	137,608	6,168,033
A02101	1,090,938		1,600,216	2,691,154				2,691,154
A02102	139,500		93,204	232,704		18,333	18,333	251,037
Total 21	1,230,438		1,693,420	2,923,858		18,333	18,333	2,942,191
A02210	27,500		(8,417)	19,083				19,083
A02230	40,720		(40,189)	531		70,905	70,905	71,436
A02250	11,953		2,172	14,125				14,125
Total 22	80,173		(46,434)	33,739		70,905	70,905	104,644
A02300	49,000		(16,064)	32,936				32,936
A02320	2,000		(300)	1,700				1,700
A02330	5,000		2,188	7,188				7,188
Total 23	56,000		(14,176)	41,824				41,824
A02400	41,500		(22,323)	19,177		1,202	1,202	20,379
A02410	46,400		(8,015)	38,385		1,433	1,433	39,817



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Budget Line	Budget Appropriations				Additional Appropriations			Total Appropriations Available
	Initial Adopted Budget	Amending Budgets	Transfers	Final Adopted Budget	Carryovers	Assigned Revenue	Total	
	1	2	3	4=1+2+3	5	6	7=5+6	
Total 24	87,900		(30,338)	57,562		2,635	2,635	60,196
Total Title A-2	7,582,841		1,504,567	9,087,408		229,480	229,480	9,316,888
B03000	2,791,056		(1,647,033)	1,144,023				1,144,023
B03005	15,000		(8,225)	6,775				6,775
B03010	170,000		(160,612)	9,388				9,388
B03020	13,300		(4,048)	9,252				9,252
Total 30	2,989,356		(1,819,918)	1,169,438				1,169,438
B03100	282,000		(194,944)	87,056		476	476	87,533
B03120	175,500		(150,029)	25,471		1,780	1,780	27,251
B03130	94,275		(79,709)	14,566		7,804	7,804	22,370
B03140	14,888		99	14,987				14,987
B03150	1,354,752		(185,193)	1,169,559		5,113	5,113	1,174,672
Total 31	1,921,415		(609,776)	1,311,639		15,173	15,173	1,326,812
B03200	548,452		29,164	577,616				577,616
Total 32	548,452		29,164	577,616				577,616
B03300	132,000		60,875	192,875				192,875
B03310	930,900		562,514	1,493,414		42,775	42,775	1,536,189
B03320	108,267		(14,704)	93,563		2,541	2,541	96,105
B03323	1,670,318		2,388,379	4,058,697				4,058,697
Total 33	2,841,485		2,997,064	5,838,549		45,317	45,317	5,883,866
B03400	536,627		(209,098)	327,529				327,529
Total 34	536,627		(209,098)	327,529				327,529



EUROJUST

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Budget Line	Budget Appropriations				Additional Appropriations			Total Appropriations Available
	Initial Adopted Budget	Amending Budgets	Transfers	Final Adopted Budget	Carryovers	Assigned Revenue	Total	
	1	2	3	4=1+2+3	5	6	7=5+6	
B03500	435,000			435,000				435,000
Total 35	435,000			435,000				435,000
B03700	49,678		(20,277)	29,401				29,401
B03720	1,942,000		(478,000)	1,464,000				1,464,000
Total 37	1,991,678		(498,277)	1,493,401				1,493,401
B03800	60,815		(9,555)	51,260				51,260
Total 38	60,815		(9,555)	51,260				51,260
Total Title B-3	11,324,828		(120,397)	11,204,431		60,490	60,490	11,264,922
B04100						5,000,000	5,000,000	5,000,000
Total 41						5,000,000	5,000,000	5,000,000
Total Title B-4						5,000,000	5,000,000	5,000,000
GRAND TOTAL	41,700,000			41,700,000		6,268,227	6,268,227	47,968,227

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	13,322,025		(931,231)	12,390,794		931,579	931,579	13,322,373
A01101	5,766,250		141,616	5,907,866				5,907,866
A01102	795,344		(106,904)	688,440				688,440
A01110	1,060,552		(112,126)	948,426		41,028	41,028	989,454
A01171	888,778		(162,826)	725,952				725,952
Total 11	21,832,949		(1,171,471)	20,661,478		972,607	972,607	21,634,085
A01200	51,624		7,181	58,805	27,983		27,983	86,789
A01201	25,000		(3,878)	21,122				21,122
Total 12	76,624		3,304	79,928	27,983		27,983	107,911
A01300	109,000		(95,492)	13,508	500		500	14,008
Total 13	109,000		(95,492)	13,508	500		500	14,008
A01400	83,555		(39,600)	43,955	28,766		28,766	72,720
A01410	62,000		10,928	72,928	11,989	400	12,389	85,317
Total 14	145,555		(28,672)	116,883	40,754	400	41,154	158,037
A01500	127,000		(25,003)	101,997	57,897		57,897	159,894
A01503	1,000		(1,000)					
A01504	118,953		(21,202)	97,751	2,074		2,074	99,826
Total 15	246,953		(47,205)	199,748	59,972		59,972	259,720
A01630	26,250		(14,634)	11,616				11,616
Total 16	26,250		(14,634)	11,616				11,616



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Budget Line	Budget Appropriations				Additional Appropriations			Total Appropriations Available
	Initial Adopted Budget	Amending Budgets	Transfers	Final Adopted Budget	Carryovers	Assigned Revenue	Total	
	1	2	3	4=1+2+3	5	6	7=5+6	
A01800	355,000		(30,000)	325,000	159,667	5,250	164,917	489,917
Total 18	355,000		(30,000)	325,000	159,667	5,250	164,917	489,917
Total Title A-1	22,792,331		(1,384,170)	21,408,161	288,876	978,257	1,267,133	22,675,294
A02000	2,750,899		25,056	2,775,955	1,959		1,959	2,777,914
A02010	81,544		(34,834)	46,711	5,383	3,609	8,991	55,702
A02020	1,746,112		169,643	1,915,755	125,695	133,999	259,694	2,175,450
A02050	1,539,914		(247,910)	1,292,004	226,581		226,581	1,518,585
A02091	9,861		(9,861)					
Total 20	6,128,330		(97,905)	6,030,425	359,617	137,608	497,225	6,527,650
A02101	1,090,938		1,600,216	2,691,154	619,573		619,573	3,310,727
A02102	139,500		93,204	232,704	67,574	18,333	85,906	318,611
Total 21	1,230,438		1,693,420	2,923,858	687,147	18,333	705,479	3,629,337
A02210	27,500		(8,417)	19,083	78,850		78,850	97,933
A02230	40,720		(40,189)	531	4,358	70,905	75,263	75,794
A02250	11,953		2,172	14,125	7,586		7,586	21,711
Total 22	80,173		(46,434)	33,739	90,795	70,905	161,699	195,438
A02300	49,000		(16,064)	32,936	8,398		8,398	41,335
A02320	2,000		(300)	1,700	235		235	1,935
A02330	5,000		2,188	7,188				7,188
Total 23	56,000		(14,176)	41,824	8,633		8,633	50,457
A02400	41,500		(22,323)	19,177	6,161	1,202	7,363	26,539
A02410	46,400		(8,015)	38,385	14,140	1,433	15,572	53,957



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Budget Line	Budget Appropriations				Additional Appropriations			Total Appropriations Available
	Initial Adopted Budget	Amending Budgets	Transfers	Final Adopted Budget	Carryovers	Assigned Revenue	Total	
	1	2	3	4=1+2+3	5	6	7=5+6	
Total 24	87,900		(30,338)	57,562	20,300	2,635	22,935	80,496
Total Title A-2	7,582,841		1,504,567	9,087,408	1,166,492	229,480	1,395,972	10,483,380
B03000	2,791,056		(1,647,033)	1,144,023	209,455		209,455	1,353,477
B03005	15,000		(8,225)	6,775	1,772		1,772	8,547
B03010	170,000		(160,612)	9,388	3,783		3,783	13,171
B03020	13,300		(4,048)	9,252	2,207		2,207	11,459
Total 30	2,989,356		(1,819,918)	1,169,438	217,216		217,216	1,386,654
B03100	282,000		(194,944)	87,056	23,132	476	23,609	110,665
B03120	175,500		(150,029)	25,471	2,600	1,780	4,381	29,852
B03130	94,275		(79,709)	14,566	1,500	7,804	9,304	23,870
B03140	14,888		99	14,987				14,987
B03150	1,354,752		(185,193)	1,169,559		5,113	5,113	1,174,672
Total 31	1,921,415		(609,776)	1,311,639	27,233	15,173	42,406	1,354,045
B03200	548,452		29,164	577,616	197,606		197,606	775,222
Total 32	548,452		29,164	577,616	197,606		197,606	775,222
B03300	132,000		60,875	192,875	74,398		74,398	267,273
B03310	930,900		562,514	1,493,414	409,276	42,775	452,052	1,945,466
B03320	108,267		(14,704)	93,563	33,359	2,541	35,901	129,464
B03323	1,670,318		2,388,379	4,058,697	895,141		895,141	4,953,839
Total 33	2,841,485		2,997,064	5,838,549	1,412,175	45,317	1,457,492	7,296,041
B03400	536,627		(209,098)	327,529	22,325		22,325	349,854
Total 34	536,627		(209,098)	327,529	22,325		22,325	349,854



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Budget Line	Budget Appropriations				Additional Appropriations			Total Appropriations Available
	Initial Adopted Budget	Amending Budgets	Transfers	Final Adopted Budget	Carryovers	Assigned Revenue	Total	
	1	2	3	4=1+2+3	5	6	7=5+6	
B03500	435,000			435,000	143,324		143,324	578,324
Total 35	435,000			435,000	143,324		143,324	578,324
B03600					122		122	122
Total 36					122		122	122
B03700	49,678		(20,277)	29,401				29,401
B03720	1,788,678		(478,000)	1,310,678				1,310,678
Total 37	1,838,356		(498,277)	1,340,079				1,340,079
B03800	60,815		(9,555)	51,260	11,963		11,963	63,222
Total 38	60,815		(9,555)	51,260	11,963		11,963	63,222
Total Title B-3	11,171,506		(120,397)	11,051,109	2,031,964	60,490	2,092,455	13,143,564
B04100						5,000,000	5,000,000	5,000,000
Total 41						5,000,000	5,000,000	5,000,000
Total Title B-4						5,000,000	5,000,000	5,000,000
GRAND TOTAL	41,546,678			41,546,678	3,487,333	6,268,227	9,755,559	51,302,237

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
A01100	13,322,373	12,390,794		867,739	13,258,533	100%	63,840		63,840				
A01101	5,907,866	5,907,866			5,907,866	100%							
A01102	688,440	688,440			688,440	100%							
A01110	989,454	948,426		41,028	989,454	100%							
A01171	725,952	725,952			725,952	100%							
Total 11	21,634,085	20,661,478		908,767	21,570,245	100%	63,840		63,840				
A01200	58,805	58,805			58,805	100%							
A01201	21,122	21,122			21,122	100%							
Total 12	79,928	79,928			79,928	100%							
A01300	13,508	13,508			13,508	100%							
Total 13	13,508	13,508			13,508	100%							
A01400	43,955	43,955			43,955	100%							
A01410	73,328	72,629			72,629	99%	400		400	299			299
Total 14	117,283	116,584			116,584	99%	400		400	299			299
A01500	101,997	101,997			101,997	100%							
A01504	97,751	97,751			97,751	100%							
Total 15	199,748	199,748			199,748	100%							
A01630	11,616	11,616			11,616	100%							
Total 16	11,616	11,616			11,616	100%							
A01800	330,250	324,904		3,000	327,904	99%	2,250		2,250	96			96



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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
Total 18	330,250	324,904		3,000	327,904	99%	2,250	-	2,250	96	-	-	96
Total Title A-1	22,386,418	21,407,765		911,767	22,319,532	100%	66,490		66,490	395			395
A02000	2,775,955	2,775,955			2,775,955	100%							
A02010	50,319	46,711		3,609	50,319	100%							
A02020	2,049,754	1,915,755		93,833	2,009,588	98%	40,166		40,166				
A02050	1,292,004	1,292,004			1,292,004	100%							
Total 20	6,168,033	6,030,425		97,442	6,127,867	99%	40,166		40,166				
A02101	2,691,154	2,691,090			2,691,090	100%				63			63
A02102	251,037	232,704		18,333	251,037	100%							
Total 21	2,942,191	2,923,795		18,333	2,942,127	100%				63			63
A02210	19,083	19,083			19,083	100%							
A02230	71,436	531		70,868	71,399	100%						37	37
A02250	14,125	14,125			14,125	100%							
Total 22	104,644	33,739		70,868	104,607	100%						37	37
A02300	32,936	32,936			32,936	100%							
A02320	1,700	1,700			1,700	100%							
A02330	7,188	7,188			7,188	100%							
Total 23	41,824	41,824			41,824	100%							
A02400	20,379	19,177		1,202	20,379	100%							
A02410	39,817	38,360		1,433	39,792	100%				25			25
Total 24	60,196	57,536		2,635	60,171	100%				25			25



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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
Total Title A-2	9,316,888	9,087,319		189,277	9,276,596	100%	40,166	0	40,166	89		37	125
B03000	1,144,023	1,144,023			1,144,023	100%							
B03005	6,775	6,771			6,771	100%				4			4
B03010	9,388	9,388			9,388	100%							
B03020	9,252	9,252			9,252	100%							
Total 30	1,169,438	1,169,434			1,169,434	100%				4			4
B03100	87,533	85,099		168	85,267	97%	308		308	1,957			1,957
B03120	27,251	25,471		1,034	26,505	97%	747		747				
B03130	22,370	14,566			14,566	65%	7,804		7,804				
B03140	14,987	14,987			14,987	100%							
B03150	1,174,672	1,169,559		5,113	1,174,672	100%							
Total 31	1,326,812	1,309,682		6,314	1,315,996	99%	8,859		8,859	1,957			1,957
B03200	577,616	577,613			577,613	100%				3			3
Total 32	577,616	577,613			577,613	100%				3			3
B03300	192,875	192,874			192,874	100%				1			1
B03310	1,536,189	1,493,414		42,775	1,536,189	100%							
B03320	96,105	93,504		2,541	96,045	100%				59			59
B03323	4,058,697	4,058,602			4,058,602	100%				95			95
Total 33	5,883,866	5,838,394		45,317	5,883,711	100%				156			156
B03400	327,529	325,972			325,972	100%				1,557			1,557
Total 34	327,529	325,972			325,972	100%				1,557			1,557



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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
B03500	435,000	434,855			434,855	100%					145			145
Total 35	435,000	434,855			434,855	100%					145			145
B03700	29,401	29,401			29,401	100%								
B03720	1,464,000	1,464,000			1,464,000	100%								
Total 37	1,493,401	1,493,401			1,493,401	100%								
B03800	51,260	51,260			51,260	100%								
Total 38	51,260	51,260			51,260	100%								
Total Title B-3	11,264,922	11,200,610		51,631	11,252,241	100%	8,859		8,859	3,821				3,821
B04100	5,000,000			853,204	853,204	17%	4,146,796		4,146,796					
Total 41	5,000,000			853,204	853,204	17%	4,146,796		4,146,796					
Total Title B-4	5,000,000			853,204	853,204	17%	4,146,796		4,146,796					
GRAND TOTAL	47,968,227	41,695,694		2,005,879	43,701,573	91%	4,262,311		4,262,311	4,306		37		4,342



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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	13,322,373	12,390,794		867,739	13,258,533	100%			63,840	63,840				
A01101	5,907,866	5,907,866			5,907,866	100%								
A01102	688,440	688,440			688,440	100%								
A01110	989,454	948,426		41,028	989,454	100%								
A01171	725,952	725,952			725,952	100%								
Total 11	21,634,085	20,661,478		908,767	21,570,245	100%			63,840	63,840				
A01200	86,789	53,805	24,162		77,968	90%	5,000			5,000		3,821		3,821
A01201	21,122	21,122			21,122	100%								
Total 12	107,911	74,928	24,162		99,090	92%	5,000			5,000		3,821		3,821
A01300	14,008	13,508			13,508	96%						500		500
Total 13	14,008	13,508			13,508	96%						500		500
A01400	72,720	42,953	28,742		71,695	99%	1,002			1,002		23		23
A01410	85,317	56,675	11,956		68,631	80%	15,954		400	16,354	299	33		332
Total 14	158,037	99,628	40,698		140,325	89%	16,957		400	17,357	299	56		355
A01500	159,894	43,282	53,392		96,674	60%	58,715			58,715		4,505		4,505
A01504	99,826	92,751			92,751	93%	5,000			5,000		2,074		2,074
Total 15	259,720	136,033	53,392		189,426	73%	63,715			63,715		6,579		6,579
A01630	11,616	11,616			11,616	100%								
Total 16	11,616	11,616			11,616	100%								



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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
A01800	489,917	164,101	128,825	3,000	295,926	60%	160,802		2,250	163,052	96	30,842		30,938	
Total 18	489,917	164,101	128,825	3,000	295,926	60%	160,802		2,250	163,052	96	30,842		30,938	
Total Title A-1	22,675,294	21,161,291	247,077	911,767	22,320,136	98%	246,474		66,490	312,964	395	41,799		42,194	
A02000	2,777,914	2,775,955	1,325		2,777,280	100%						634		634	
A02010	55,702	38,143	3,255	3,609	45,007	81%	8,567			8,567		2,127		2,127	
A02020	2,175,450	1,393,540	125,166	93,833	1,612,539	74%	522,215		40,166	562,381		529		529	
A02050	1,518,585	1,096,308	224,309		1,320,617	87%	195,696			195,696		2,272		2,272	
Total 20	6,527,650	5,303,947	354,055	97,442	5,755,443	88%	726,479		40,166	766,645		5,562		5,562	
A02101	3,310,727	1,218,843	617,193		1,836,036	55%	1,472,247			1,472,247	63	2,380		2,443	
A02102	318,611	102,638	65,819	18,333	186,790	59%	130,066			130,066		1,754		1,754	
Total 21	3,629,337	1,321,482	683,012	18,333	2,022,827	56%	1,602,313			1,602,313	63	4,134		4,198	
A02210	97,933	19,083	78,850		97,933	100%									
A02230	75,794	381	4,041	5,297	9,719	13%	150		65,572	65,722		317	37	353	
A02250	21,711	6,105	7,352		13,457	62%	8,019			8,019		235		235	
Total 22	195,438	25,570	90,243	5,297	121,109	62%	8,169		65,572	73,741		552	37	588	
A02300	41,335	28,444	8,290		36,734	89%	4,492			4,492		108		108	
A02320	1,935	984	190		1,175	61%	716			716		44		44	
A02330	7,188	5,208			5,208	72%	1,980			1,980				0	
Total 23	50,457	34,636	8,481		43,117	85%	7,188			7,188		152		152	
A02400	26,539	15,635	4,325	1,202	21,163	80%	3,542			3,542		1,835		1,835	
A02410	53,957	32,064	10,187	1,433	43,683	81%	6,296			6,296	25	3,953		3,978	



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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
Total 24	80,496	47,699	14,512	2,635	64,846	81%	9,837			9,837	25	5,788		5,813
Total Title A-2	10,483,380	6,733,333	1,150,303	123,706	8,007,342	76%	2,353,986		105,738	2,459,724	89	16,189	37	16,314
B03000	1,353,477	1,063,962	162,135		1,226,098	91%	80,060			80,060		47,320		47,320
B03005	8,547	4,932	1,541		6,473	76%	1,839			1,839	4	231		235
B03010	13,171	9,388	2,144		11,532	88%	0					1,639		1,639
B03020	11,459	8,541	110		8,651	75%	711			711		2,097		2,097
Total 30	1,386,654	1,086,823	165,930		1,252,754	90%	82,610			82,610	4	51,286		51,290
B03100	110,665	79,389	13,317	168	92,874	84%	5,710		308	6,018	1,957	9,816		11,773
B03120	29,852	25,420	1,268	1,034	27,721	93%	51		747	798		1,333		1,333
B03130	23,870	14,566	966		15,532	65%			7,804	7,804		534		534
B03140	14,987	14,987			14,987	100%								
B03150	1,174,672	1,169,559		5,113	1,174,672	100%								
Total 31	1,354,045	1,303,921	15,550	6,314	1,325,785	98%	5,761		8,859	14,620	1,957	11,682		13,640
B03200	775,222	370,538	190,605		561,143	72%	207,075			207,075	3	7,001		7,003
Total 32	775,222	370,538	190,605		561,143	72%	207,075			207,075	3	7,001		7,003
B03300	267,273	49,794	73,978		123,771	46%	143,080			143,080	1	421		422
B03310	1,945,466	1,105,554	390,067	42,775	1,538,396	79%	387,860			387,860		19,209		19,209
B03320	129,464	78,094	24,477	2,541	105,112	81%	15,410			15,410	59	8,882		8,942
B03323	4,953,839	1,850,231	891,572		2,741,803	55%	2,208,371			2,208,371	95	3,569		3,665
Total 33	7,296,041	3,083,673	1,380,094	45,317	4,509,083	62%	2,754,721			2,754,721	156	32,082		32,237
B03400	349,854	274,829	17,560		292,389	84%	51,143			51,143	1,557	4,765		6,322



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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 34	349,854	274,829	17,560		292,389	84%	51,143			51,143	1,557	4,765		6,322
B03500	578,324	131,047	134,918		265,965	46%	303,808			303,808	145	8,407		8,551
Total 35	578,324	131,047	134,918		265,965	46%	303,808			303,808	145	8,407		8,551
B03600	122		122		122	100%								
Total 36	122		122		122	100%								
B03700	29,401	10,591			10,591	36%	18,810			18,810				-
B03720	1,310,678	1,308,149			1,308,149	100%					2,529			2,529
Total 37	1,340,079	1,318,740			1,318,740	98%	18,810			18,810	2,529			2,529
B03800	63,222	11,272	11,963		23,234	37%	39,988			39,988				
Total 38	63,222	11,272	11,963		23,234	37%	39,988			39,988				
Total Title B-3	13,143,564	7,580,843	1,916,742	51,631	9,549,216	73%	3,463,917		8,859	3,472,776	6,350	115,222		121,572
B04100	5,000,000			208,626	208,626	4%			4,791,374	4,791,374				
Total 41	5,000,000			208,626	208,626	4%			4,791,374	4,791,374				
Total Title B-4	5,000,000			208,626	208,626	4%			4,791,374	4,791,374				
GRAND TOTAL	51,302,237	35,475,467	3,314,123	1,295,729	40,085,320	78%	6,064,377		4,972,461	11,036,838	6,834	173,209	37	180,080



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					13,258,533	13,258,533			
A01101					5,907,866	5,907,866			
A01102					688,440	688,440			
A01110					989,454	989,454			
A01171					725,952	725,952			
Total 11					21,570,245	21,570,245			
A01200	27,983	(3,821)	24,162		58,805	53,805		5,000	5,000
A01201					21,122	21,122			
Total 12	27,983	(3,821)	24,162		79,928	74,928		5,000	5,000
A01300	500	(500)			13,508	13,508			
Total 13	500	(500)			13,508	13,508			
A01400	28,766	(23)	28,742		43,955	42,953		1,002	1,002
A01410	11,989	(33)	11,956		72,629	56,675		15,954	15,954
Total 14	40,754	(56)	40,698		116,584	99,628		16,957	16,957
A01500	57,897	(4,505)	53,392		101,997	43,282		58,715	58,715
A01504	2,074	(2,074)			97,751	92,751		5,000	5,000
Total 15	59,972	(6,579)	53,392		199,748	136,033		63,715	63,715
A01630					11,616	11,616			
Total 16					11,616	11,616			
A01800	159,667	(30,842)	128,825		327,904	167,101		160,802	160,802



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Budget Line	Commitments outstanding at the end of the previous year				Commitments of the year				Total commitments outstanding at year-end
	Commitments carried forward from previous year	Decommitments & Cancellations	Payments	Total	Commitments made during the year	Payments	Cancellation of commitments which cannot be carried forward	Commitments outstanding at year-end	
	1	2	3	4=1+2-3	5	6	7	8=5-6-7	
Total 18	159,667	(30,842)	128,825		327,904	167,101		160,802	160,802
Total Title A-1	288,876	(41,799)	247,077		22,319,532	22,073,058		246,474	246,474
A02000	1,959	(634)	1,325		2,775,955	2,775,955			
A02010	5,383	(2,127)	3,255		50,319	41,752		8,567	8,567
A02020	125,695	(529)	125,166		2,009,588	1,487,373		522,215	522,215
A02050	226,581	(2,272)	224,309		1,292,004	1,096,308		195,696	195,696
Total 20	359,617	(5,562)	354,055		6,127,867	5,401,388		726,479	726,479
A02101	619,573	(2,380)	617,193		2,691,090	1,218,843		1,472,247	1,472,247
A02102	67,574	(1,754)	65,819		251,037	120,971		130,066	130,066
Total 21	687,147	(4,134)	683,012		2,942,127	1,339,814		1,602,313	1,602,313
A02210	78,850		78,850		19,083	19,083			
A02230	4,358	(317)	4,041		71,399	5,678		65,722	65,722
A02250	7,586	(235)	7,352		14,125	6,105		8,019	8,019
Total 22	90,795	(552)	90,243		104,607	30,866		73,741	73,741
A02300	8,398	(108)	8,290		32,936	28,444		4,492	4,492
A02320	235	(44)	190		1,700	984		716	716
A02330					7,188	5,208		1,980	1,980
Total 23	8,633	(152)	8,481		41,824	34,636		7,188	7,188
A02400	6,161	(1,835)	4,325		20,379	16,837		3,542	3,542
A02410	14,140	(3,953)	10,187		39,792	33,496		6,296	6,296
Total 24	20,300	(5,788)	14,512		60,171	50,333		9,837	9,837



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	Commitments carried forward from previous year	Decommitments & Cancellations	Payments	Total	Commitments made during the year	Payments	Cancellation of commitments which cannot be carried forward	Commitments outstanding at year-end	
	1	2	3	4=1+2-3	5	6	7	8=5-6-7	
Total Title A-2	1,166,492	(16,189)	1,150,303		9,276,596	6,857,039		2,419,558	2,419,558
B03000	209,455	(47,320)	162,135		1,144,023	1,063,962		80,060	80,060
B03005	1,772	(231)	1,541		6,771	4,932		1,839	1,839
B03010	3,783	(1,639)	2,144		9,388	9,388			
B03020	2,207	(2,097)	110		9,252	8,541		711	711
Total 30	217,216	(51,286)	165,930		1,169,434	1,086,823		82,610	82,610
B03100	23,132	(9,816)	13,317		85,267	79,557		5,710	5,710
B03120	2,600	(1,333)	1,268		26,505	26,454		51	51
B03130	1,500	(534)	966		14,566	14,566			
B03140					14,987	14,987			
B03150					1,174,672	1,174,672			
Total 31	27,233	(11,682)	15,550		1,315,996	1,310,235		5,761	5,761
B03200	197,606	(7,001)	190,605		577,613	370,538		207,075	207,075
Total 32	197,606	(7,001)	190,605		577,613	370,538		207,075	207,075
B03300	74,398	(421)	73,978		192,874	49,794		143,080	143,080
B03310	409,276	(19,209)	390,067		1,536,189	1,148,329		387,860	387,860
B03320	33,359	(8,882)	24,477		96,045	80,635		15,410	15,410
B03323	895,141	(3,569)	891,572		4,058,602	1,850,231		2,208,371	2,208,371
Total 33	1,412,175	(32,082)	1,380,094		5,883,711	3,128,990		2,754,721	2,754,721
B03400	22,325	(4,765)	17,560		325,972	274,829		51,143	51,143
Total 34	22,325	(4,765)	17,560		325,972	274,829		51,143	51,143



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Budget Line	Commitments outstanding at the end of the previous year				Commitments of the year				Total commitments outstanding at year-end
	Commitments carried forward from previous year	Decommitments & Cancellations	Payments	Total	Commitments made during the year	Payments	Cancellation of commitments which cannot be carried forward	Commitments outstanding at year-end	
	1	2	3	4=1+2-3	5	6	7	8=5-6-7	
B03500	143,324	(8,407)	134,918		434,855	131,047		303,808	303,808
Total 35	143,324	(8,407)	134,918		434,855	131,047		303,808	303,808
B03600	122		122						
Total 36	122		122						
B03700					29,401	10,591		18,810	18,810
B03720	1,348,882	(181,838)	945,322	221,722	1,464,000	362,827		1,101,173	1,322,895
Total 37	1,348,882	(181,838)	945,322	221,722	1,493,401	373,418		1,119,983	1,341,705
B03800	11,963		11,963		51,260	11,272		39,988	39,988
Total 38	11,963		11,963		51,260	11,272		39,988	39,988
Total Title B-3	3,380,846	(297,060)	2,862,065	221,722	11,252,241	6,687,152		4,565,090	4,786,812
B04100					853,204	208,626		644,578	644,578
Total 41					853,204	208,626		644,578	644,578
Total Title B-4					853,204	208,626		644,578	644,578
GRAND TOTAL	4,836,215	(355,047)	4,259,445	221,722	43,701,573	35,825,874		7,875,699	8,097,421

EXPLANATORY NOTES

Budgetary Result

The budgetary result for 2020, amounting to EUR 179,945, represents a surplus to be returned back to the Commission and is comprised of:

- EUR 173,246 – not used payment appropriations carried over from 2019 (C8 and C5),
- EUR 6,834 – not used payment appropriations current year (B 2020 not paid nor carried over),
- EUR (135) – foreign exchange rate differences.

Revenue

In 2020 Eurojust received a contribution of EUR 41,546,678 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 41,546,678 initial budget, of which EUR 359,504 surplus for year 2018 returned back to the Commission in 2019

Other revenue received, amounting to EUR 189,097, consists of internal assigned revenue and non-assigned revenue for:

- EUR 137,731 – miscellaneous recoveries for missions, trainings, secondment of staff, insurance claims (assigned)
- EUR 10,417 – recovery of liquidated damages (assigned)
- EUR 40,949 – overpaid utilities office premises (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. The total revenue stemming from the Danish Contribution agreement in 2020 is EUR 851,499, including the entitlement of EUR 41,028, carried over from 2019.

In addition, Eurojust received in 2020 100% prefinancing in the amount of EUR 5,000,000, according to European Union contribution agreement to fund the EuroMed Justice Programme.

Budget Implementation

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

The implementation of commitment appropriations represents 99.99% (2019: 99.88%) of final adopted budget in commitment appropriations.

The implementation of payment appropriations represents 85.4% (2019: 90.9%) 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 91.1% (2019: 99.3%) of total commitment appropriations available in 2020, including long term projects such as EuroMed.

The implementation of payment appropriations represents 78.1% (2019: 90.9%) of total payment appropriations available in 2020, including long term projects such as EuroMed.

The carryover of commitment appropriations is at a level of 8.9% of total available commitment appropriations, consisting solely of appropriations stemming from assigned revenue, including long term projects such as EuroMed.

The lower rates in 2020 as compared to 2019 are due to the EuroMed funding which covers a period of three years. Looking at the figures apart from EuroMed, the execution rates are higher in 2020 than in 2019, see BUDGET IMPLEMENTATION AT A GLANCE.

The carryover of payment appropriations is at a level of 21.5% of total payment appropriations available including long term projects such as EuroMed, and includes the following main items:

- Outstanding payment appropriations for EuroMed (4.8 M);
- Outstanding orders related to ICT projects and computer infrastructure (EUR 4.4 M);
- Building related costs - maintenance, utilities, security (EUR 767 K);
- Outstanding payments related to coordination meetings and related missions which took place in 2020 (EUR 97 K);
- Outstanding payments related to Corporate communications and publications (EUR 207 K);
- Outstanding payments related to EJM projects (EUR 304 K).

The cancellation of commitment appropriations totalled EUR 4,342, which represents only 0.1% of the total available budget in commitments.

The cancellation of payment appropriations amounts to EUR 180,080, which represents 0.4% of the total available budget in payments.

Budget Implementation of assigned revenue and expenditure

- **Appropriations arising from internal assigned revenue cashed in 2020 (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 a secondment, the repayment of overpaid medical costs and recovery of shared training costs with Europol - EUR 123,758, Title 1 (Staff)
- Revenue arising from the refund of overpaid utility costs and liquidated damages - EUR 44,075, Title 2 (Administrative)

- Revenue arising from the repayment of overpaid mission costs, liquidated damages, and allowances to Seconded National Experts - EUR 21.264, Title 3 (Operational).

Commitment appropriations – 72.67% committed, remaining 27.33% carried over to 2021; Payment appropriations – 72.67% paid, remaining 27.33% carried over to 2021.

- **Appropriations arising from internal assigned revenue cashed in 2019 and carried over to 2020 (fund source C5)**

The commitment appropriations are carried over to fund source C5 if not committed by the end of the year. Total commitment appropriations of internal assigned revenue carried over from 2019 to 2020 equal to EUR 227,631, 99.98% of which were committed. The appropriations were utilised for the expenses, for which the revenue was initially assigned, i.e. training and development, maintenance and utilities, vehicle services, ICT Projects, telecommunications, operational missions.

The payment appropriations of existing commitments are carried over to 2021 in fund source C8.

The cancellation of carryovers to C5 amounts to EUR 37.

Budget Implementation of payment appropriations carried over from 2019 to 2020 (fund source C2 and C8)

The total amount of payment appropriations carried over from 2019 to 2020 amounts to EUR 3,487,333, consisting only of payment appropriations carried over automatically from C1 to C8 fund source to cover for existing commitments on non-differentiated budget lines. There were no payment appropriations carried over on decision from C1 to C2 for differentiated appropriations for JITs.

95.0% of the payment appropriations carried over from 2019 to 2020 was implemented in 2020.

The cancellation of carryovers amounts to EUR 173,209 and relates mainly to coordination and other meetings, ICT projects and infrastructure, administrative and operational missions, and telecommunications.

Budget Transfers

There were five budget transfer occasions during the year, which is one less as compared to 2019. As a result of Covid-19 restrictions, emerging surpluses from various operational areas, including coordination meetings, Eurojust meetings, missions and JITs Grants, were diverted predominantly to investments in Eurojust's IT and physical infrastructure to further reinforce the remote working arrangements and strengthen business continuity. In addition, these gains presented the opportunity to undertake other important investments that had been deprioritised due to successive years of budget constraints.



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ANNEX

ESTABLISHMENT PLAN

Temporary agents

Function group and grade	2020			
	Authorised under the EU Budget		Filled as at 31/12/2020	
	Permanent posts	Temporary Posts	Permanent posts	Temporary Posts
AD 16		-		-
AD 15		-		-
AD 14		1		1
AD 13		1		-
AD 12		1		-
AD 11		5		3
AD 10		12		4
AD 9		22		21
AD 8		21		15
AD 7		29		13
AD 6		2		16
AD 5		6		13
AD total		100		86
AST 11		-		-
AST 10		-		-
AST 9		1		1
AST 8		-		-
AST 7		-		1
AST 6		1		8
AST 5		5		27
AST 4		52		35
AST 3		48		31
AST 2		-		15
AST 1		-		1
AST total		107		119
GRAND TOTAL		207		205

Contract agents

Contract Agents	2020	
	Authorised	Headcount on 31.12.2020
Function Group IV	4	4
Function Group III	8	10
Function Group II	4	4
Function Group I	-	-
Total	15	18

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.



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