

Executive Board Decision 2022-02

of 13 June 2022

adopting the opinion of the Executive Board on the Eurojust Final Annual Accounts 2021

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 2021,

Having regard to the final annual accounts of Eurojust for the financial year 2021 signed off by the Accounting Officer on 2 June 2022 and by the Administrative Director on 3 June 2022 and sent to the Executive Board on 3 June 2022,

Whereas:

- (1) The final annual accounts of Eurojust for the financial year 2021 are attached as Annex 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 2021 have been presented to the Executive Board;
- (3) The Ernst & Young Independent Auditors Report on the provisional annual accounts 2021 has been presented to the Executive Board.

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 2021;
 - The independent external auditor has made no reservation concerning the reliability of the Eurojust 2021 annual accounts.
2. The Executive Board gives a favourable opinion on and endorses the final annual accounts of Eurojust for the financial year 2021.
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 2021, 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 13 June 2022,

On behalf of the Executive Board of Eurojust,

A handwritten signature in blue ink, consisting of a large, stylized 'L' followed by a series of loops and a final upward stroke.

Ladislav Hamran

President of Eurojust



Final Annual Accounts of Eurojust

Financial Year 2021

June 2022

Criminal justice across borders

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 2022.

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 2022.

The final annual accounts will be published on Eurojust website:

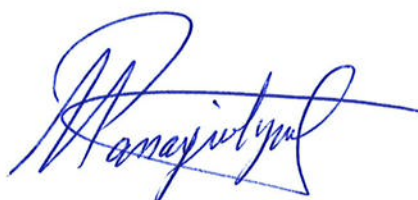
[Annual accounts | Eurojust | European Union Agency for Criminal Justice Cooperation \(europa.eu\)](#).

The Hague, 02/06/2022

A blue ink signature of Aleksandra Haydar, consisting of stylized, flowing letters.

Aleksandra Haydar
The Accounting Officer of Eurojust

The Hague, 03/06/2022

A blue ink signature of Nikolaos Panagiotopoulos, featuring a large, prominent initial 'P' followed by the name in a cursive script.

Nikolaos Panagiotopoulos
The Administrative Director of Eurojust

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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 2021 have been prepared in accordance with Title IX of the FFR and the accounting rules adopted by the Commission's Accounting Officer, as to be applied by all the institutions and Union bodies.

I have obtained from the Authorising Officer, who certified its reliability, all the information necessary for the production of the accounts that show Eurojust assets and liabilities and the budgetary implementation. Based on this information and on such checks, as I deemed necessary to sign off the accounts, I have a reasonable assurance that the accounts present fairly, in all material aspects, the financial position, the results of the operations and the cash flow of Eurojust.

A blue ink signature, appearing to read "Aleksandra Haydar", written in a cursive style.

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, and re-elected in 2021.

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	31.12.2021	31.12.2020
NON-CURRENT ASSETS		12 553 421	13 903 253
Intangible Assets	2.1	755 987	1 180 826
Property, Plant and Equipment	2.2	11 794 434	12 719 427
Buildings		6 679 910	7 488 238
Plant and equipment		16 118	23 471
Computer hardware		1 773 357	1 364 436
Furniture and vehicles		1 645 665	1 885 370
Vehicles under Finance Lease		164 778	-
Other fixtures and fittings		1 514 606	1 957 912
Non-Current Receivables and Recoverables		3 000	3 000
Deposits		3 000	3 000
CURRENT ASSETS		14 426 566	12 446 308
Exchange Receivables	2.3	1 590 717	973 631
Deferred charges		871 716	444 288
Deferred charges with consolidated entities		690 913	493 050
Sundry and current receivables		28 088	36 293
Non-Exchange Receivables	2.4	1 537 006	814 648
Current recoverable member states		331 320	606 022
Accrued income with consolidated entities		1 205 687	208 626
Cash and cash equivalents	2.5	11 298 842	10 658 029
TOTAL ASSETS		26 979 987	26 349 561
NON-CURRENT LIABILITIES		(4 889 613)	(6 057 175)
Provisions	2.6	(2 850 800)	(2 850 800)
Liabilities to consolidated entities	2.7	(1 896 439)	(3 206 375)
Lease liability vehicles	2.8	(142 374)	-
CURRENT LIABILITIES		(8 917 032)	(6 260 558)
Provisions	2.9	(117 000)	-
Payables	2.10	(3 716 978)	(2 087 283)
Sundry and current payables		(120 300)	(103 606)
Lease liability vehicles		(34 204)	
Accounts payable to consolidated EU entities		(3 562 474)	(1 983 677)
Accrued charges and deferred income	2.11	(5 083 055)	(4 173 275)
Accrued charges		(3 518 942)	(2 296 340)
Deferred income		(1 564 113)	(1 876 935)
TOTAL LIABILITIES		(13 806 646)	(12 317 733)
NET ASSETS			13 173 341
Accumulated surplus/deficit			14 031 829
Economic result of the year			(858 487)

STATEMENT OF FINANCIAL PERFORMANCE

EUR

	Note	2021	2020
REVENUE		46 461 968	43 152 967
Non-Exchange Revenue	3.1	45 436 462	42 182 676
EU Contribution		43 500 046	41 366 733
DG NEAR		1 110 848	208 626
Other consolidated entities		235 932	-
Other non-exchange revenue		589 636	607 317
Exchange Revenue	3.2	1 025 506	970 291
Contribution from Denmark		956 530	787 659
Consolidated entities		-	131 162
Other exchange revenue		68 976	51 470
EXPENSES		(47 320 456)	(42 775 693)
Operational	3.3	(10 226 502)	(8 049 916)
Staff costs	3.4	(22 429 094)	(21 092 842)
Property, plant and equipment related costs	3.5	(6 910 634)	(7 108 315)
Other expenses	3.6	(5 535 078)	(4 872 195)
Other expenses with consolidated entities	3.7	(2 212 184)	(1 651 085)
Finance costs	3.8	(6 965)	(1 340)
SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES		(858 487)	377 274
ECONOMIC RESULT OF THE YEAR		(858 487)	377 274

CASH FLOW STATEMENT

EUR

	Note	2021	2020
Economic result of the year		(858 487)	377 274
Operating activities	4.1	3 905 980	7 666 532
Amortisation		491 867	439 321
Depreciation		3 286 644	3 717 859
(Increase)/decrease in receivables and recoverables		(1 339 445)	(271 782)
Increase/(decrease) in provisions		117 000	(29 945)
Increase/(decrease) in non-current liabilities		(1 167 561)	3 206 374
Increase/(decrease) in payables		960 678	(425 375)
Increase/(decrease) in payables to consolidated entities		1 578 797	1 030 080
(Gains)/Losses on sale of property, plant and equipment		(22 000)	-
Investing activities	4.2	(2 406 679)	(1 471 074)
(Purchase) of intangible assets and property, plant and equipment		(2 428 679)	(1 471 074)
Proceeds from sale of intangible assets and property, plant and equipment		22 000	-
Net Cash flow		640 813	6 572 732
Net increase/(decrease) in cash and cash equivalents		640 813	6 572 732
Cash and cash equivalents at the beginning of the year		10 658 029	4 085 297
Cash and cash equivalents at year-end		11 298 842	10 658 029

STATEMENT OF CHANGES IN NET ASSETS

EUR

	Note	Accumulated Surplus/(Deficit)	Economic result of the year	Net Assets (total)
Balance as at 31 December 2020		13 654 554	377 274	14 031 829
Changes in accounting policies		-	-	-
Balance as at 1 January 2021		13 654 554	377 274	14 031 829
Allocation of prior year economic result		377 274	(377 274)	-
Economic result of the year			(858 487)	(858 487)
Balance as at 31 December 2021		14 031 829	(858 487)	13 173 341

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 of tangible assets, where Eurojust has substantially all the risks and rewards incidental to ownership, are classified as finance leases. Title may or may not eventually be transferred. Finance leases are capitalised at the inception of the lease's commencement at the lower of the fair value of the leased asset and the present value of the minimum lease payments. The interest element of the finance lease payment is charged to expenditure over the period of the lease at a constant periodic rate in relation to the balance outstanding. The rental obligations, net of finance charges, are included in financial liabilities, non-current and current. The interest element of the finance cost is charged to the statement of financial performance over the lease period to produce a constant periodic interest rate on the remaining balance of the liability for each period. The assets held under finance lease are depreciated over the shorter of the assets' useful life and the lease term.

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.

2021	Internally generated Computer Software	Other Computer Software	Total Computer Software	Intangible assets under construction	Total
Gross carrying amounts 01.01.2021	5 858 709	2 459 386	8 318 095	-	8 318 095
Additions	25 732	41 296	67 028	-	67 028
Disposals	-	(1 543 978)	(1 543 978)	-	(1 543 978)
Transfer between headings	-	-	-	-	-
Gross carrying amounts 31.12.2021	5 884 441	956 703	6 841 144	-	6 841 144
Accumulated amortization and impairment 01.01.2021	(4 810 318)	(2 326 951)	(7 137 269)	n/a	(7 137 269)
Amortization	(398 904)	(92 963)	(491 867)	-	(491 867)
Disposals	-	1 543 978	1 543 978	-	1 543 978
Accumulated amortization and impairment 31.12.2021	(5 209 222)	(875 935)	(6 085 157)	-	(6 085 157)
Net carrying amounts 31.12.2021	675 219	80.768	755 987	-	755 987

Not capitalised cost	Research cost	Not capitalised development cost
Cost of the year (excl. amortisation)	49 734	-

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%

Leasehold improvement/Buidlings

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.

Vehicles

In 2021 Eurojust acquired service vehicles under finance lease. Both the useful life and the duration of the lease are determined at 4 years.

2021	Buildings	Plant and Equipment	Computer Hardware	Furniture and Vehicles	Vehicles under Finance Lease	Other Fixtures and Fittings	Total
Gross carrying amounts 01.01.2021	10 747 661	145 635	10 286 822	3 351 219	-	6 213 125	30 744 462
Additions	129 913	1 980	1 633 937	83 436	195 353	317 033	2 361 651
Disposals	-	(17 333)	(1 437 066)	(333 105)	-	(632 326)	(2 419 831)
Other changes	-	-	-	-	-	135 000	135 000
Gross carrying amounts 31.12.2021	10 877 575	130 282	10 483 693	3 101 548	195 353	6 032 832	30 821 283
Accumulated amortization & impairment 01.01.2021	(3 259 423)	(122 164)	(8 922 386)	(1 465 849)	-	(4 255 213)	(18 025 035)
Depreciation	(938 241)	(9 333)	(1 225 016)	(323 141)	(30 575)	(760 339)	(3 286 644)
Disposals	-	17 333	1 437 066	333 105	-	514 197	2 301 702
Other changes	-	-	-	-	-	(16 871)	(16 871)
Accumulated amortization & impairment 31.12.2021	(4 197 665)	(114 164)	(8 710 336)	(1 455 883)	(30 575)	(4 518 226)	(19 026 849)
Net carrying amounts 31.12.2021	6 679 910	16 118	1 773 357	1 645 665	164 778	1 514 606	11 794 434

CURRENT ASSETS

2.3. Exchange Receivables

	2021	2020
Deferred charges	871 716	444 288
Deferred charges with consolidated EU entities	690 913	493 050
Sundry receivables	27 588	32 916
Current receivables	500	3 377
Total	1 590 717	973 631

The deferred charges (pre-payments) consist of prepaid subscriptions, maintenance fees, and European School fee for the second part of the school year in 2022.

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

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

2.4. Non-Exchange Receivables

	2021	2020
Current recoverable Member States	331 320	606 022
Accrued income with consolidated EU entities	1 205 687	208 626
Total	1 537 006	814 648

Current recoverable Member States represent outstanding VAT refund for Q3 and Q4 of 2021 and outstanding Dutch Insurance Premium Tax refund for 2021. 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 2021 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.

2.5. Cash and cash equivalents

	2021	2020
Bank accounts	11 271 088	10 634 065
Imprest accounts	27 754	23 964
Total	11 298 842	10 658 029

The bank accounts are held with ING Belgium and BNP Paribas Fortis Belgium.

NON-CURRENT LIABILITIES

2.6. Non-current 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.

2.7. 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 open pre-financing has been recognised as a long-term liability.

	2021	2020
EuroMed Justice – DG NEAR	1 896 439	3 206 374
Total	1 896 439	3 206 374

Project	Partner	Gross Pre-financing	SoFP Impact 2020	SoFP Impact 2021	Net Pre-Financing	Cleared in 2021	Open Pre-Financing
EuroMed Justice, contract 415034	DG NEAR	5 000 000	208,626	1 110 848	3 680 526	349 719	4 650 281
Total		5 000 000	208 626	1 110 848	3 680 526	349 719	4 650 281

2.8. Non-current lease liability vehicles

	2021	2020
Finance lease liability vehicles	142 374	-
Total	142 374	-

In 2021 Eurojust acquired 5 service vehicles under finance lease. The non-current lease liability comprise the long term part of the rental obligation, net of finance charges.

CURRENT LIABILITIES

2.9. Current provisions

	2021	2020
Provision for legal cases	117 000	-
Total	117 000	-

2.10. Current payables

	2021	2020
Current payables	-	-
Sundry payables	2 259	39 766
Open pre-financing < 1 year - Denmark	118 042	63 840
Finance lease liability vehicles	34 204	-
Repayable positive budgetary result – DG Justice	297 652	179 945
Open pre-financing < 1 year – DG NEAR	2 753 842	1 793 626
Open pre-financing < 1 year – Europol	323 679	-
Open pre-financing < 1 year – EUIPO	187 300	-
Current payables to consolidated entities	-	10 106
Total	3 716 978	2 087 283

Sundry payables represent returned payments.

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

The finance lease liability comprise the short term part of the rental obligation, net of finance charges.

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.

Open pre-financing < 1 year to DG NEAR, Europol and EUIPO represent the short term part of the open pre-financing received for the EuroMed Justice Programme, see note 2.7, the SIRIUS project and the cooperation agreement with EUIPO, respectively.

2.11. Accrued charges and deferred income

	2021	2020
Accrued charges	3 518 942	2 296 340
Out of which accrued charges for annual leave carried over to the following year	595 879	573 797
Deferred income	1 564 113	1 876 935
	5 083 055	4 173 275

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 was not required to pay 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.

	2021	2020
Union contribution – annual subsidy	43 500 046	41 366 733
Union contribution – EuroMed Justice	1 110 848	208 626
Other consolidated entities	235 932	-
Income from donation	312 822	607 052
Miscellaneous recoveries	276 813	-
Reversal of unused provision	-	265
Total	45 436 462	42 182 676

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 2.7.

Revenue from other consolidated entities represent the recognised accrued revenue from funds received from Europol and EUIPO.

Income from donation stems from assets donated to Eurojust in 2017, revenue spread over the useful life of the related assets, see also note 2.11.

Miscellaneous recoveries consist primarily of energy tax refunds by the Host State.

3.2. Exchange revenue

	2021	2020
Contribution from Denmark	956 530	787 659
Administrative revenues with other consolidated entities	-	131 162
Miscellaneous recoveries	43 105	51 378
Sale of fixed assets	22 000	-
Exchange rate gains	3 871	92
	1 025 506	970 291

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.

Foreign exchange gains include both amounts related to realised and unrealised exchange gains. The corresponding exchange losses are included under other expenses (see note 3.8).

3.3. Operational costs

Operational 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 Justice programme, SIRIUS 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

	2021	2020
Temporary agents	206	205
Contract agents	25	17
Total	231	222

3.5. Property, plant and equipment related costs

	2021	2020
Maintenance and security of buildings	3 138 455	2 918 702
Insurance	(6 333)	32 433
Depreciation of tangible fixed assets	3 286 644	3 717 858
Amortization of intangible fixed assets	491 867	439 322
Total	6 910 634	7 108 315

3.6. Other expenses

	2021	2020
Rent of buildings	2 790 267	2 769 331
Office supplies and maintenance	1 767 513	1 466 485
Communications and publications	51 963	56 183
Insurance others	76 120	16 605
Car and transport expenses	21 071	8 070
Recruitment costs	47 213	70 010
Training costs	421 014	241 371
Missions	1 670	11 518
Experts and related expenditure	189 631	63 812
External IT services	49 734	25 174
External non-IT services	114 935	139 625
Foreign exchange losses	3 946	229
	5 535 078	4 872 195

3.7. Other expenses with consolidated entities

	2021	2020
Expenses with consolidated EU entities	2 212 184	1 651 085

3.8. Financial expenses

	2021	2020
Interest expense on finance lease	5 279	-
Bank charges	1 686	1,340
	6 965	1 340

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).

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 2021.

5.2. Contingent liabilities

Eurojust has identified no contingent liabilities in 2021.

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 and services	3 549 736	14 198 943	32 830 370	50 579 049

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 2021 total rental amount is EUR 6 139 912, out of which Eurojust has paid EUR 2 790 267 and an amount of EUR 3 349 644 is considered as services in-kind for 2021.

6.3. Outstanding commitments not yet expensed

	2021	2020
Outstanding commitments (budgetary RAL)	19 506 821	8 097 421
Accrued expenses (excl. annual leave carried over)	(2 923 063)	(1 722 542)
Deferred expenses	(1 562 629)	(962 546)
Invoices posted in expenses but not yet paid	-	(10 106)
Outstanding commitments not yet expensed	15 021 129	5 402 227

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 2021 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 and the Digital Criminal Justice programme.

6.4. Significant legal commitments

	2021	2020
Multi-annual contractual commitments	3 355 137	-

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 2021.

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 from December 2021. 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 2021 and during the first months of 2022, 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.

As in 2020, the pandemic continued to have an effect on the 2021 operational activities of Eurojust, despite a temporary relaxation of the measures in Q2 and Q3. This reflected particularly the non-essential travel restrictions imposed by the Member States and a drop in the national authorities' demand for Eurojust's operational services. At the same time, teleworking remained the default way of working for the agency's post-holders throughout 2021.

Eurojust's state-of-the-art ICT infrastructure and video-conferencing facilities enabled the agency to continue its operations, with virtual or hybrid meetings becoming the default option, and facilitated the remote working arrangements.

With normal operations not recommenced in the course of the year, there was under-implementation in the operational budget. With a large proportion of it concerning coordination meetings, other strategic meetings and operational missions, the COVID-19 travel restrictions led to surpluses in coordination and other Eurojust meetings (EUR 1 506 K) and operational missions (EUR 380 K).

Further surpluses were identified for operational translations (EUR 435 K) and Joint Investigation Teams (JITs) grants (EUR 786 K). Specifically for JITs, COVID-19 related delays in the Member State operations

directly affected the implementation of the grants in the action periods, thus increasing the level of commitments carried over to 2022.

Notwithstanding the above, lower operational expenditures were 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 ICT and physical infrastructure budgets have been reinforced with 3 164 K and EUR 310 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

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 2021 consolidated EU annual accounts.

The War in Ukraine

In accordance with EU accounting rule 19, Events after Reporting Date, the war in Ukraine, that began in February 2022 is a non-adjusting event, thus not requiring any adjustments to the figures reported in these financial statements at 31 December 2021. For subsequent reporting periods, the war may affect the recognition and measurement of some assets and liabilities on the balance sheet and also of some revenue and expenses recognised in the statement of financial performance. Based on the facts and circumstances at the time of preparation of these financial statements, in particular the evolving situation, the financial effect of the war in Ukraine on the accounts cannot be reliably estimated and is not expected to raise any concerns on the going concern basis for preparation of these accounts.

Eurojust engaged in several activities such as coordination meetings, support to Joint Investigation Teams, participation in Freeze & Seize Task Force. Eurojust's support to an operational and strategic actions has required – in the short term – the reassignment of human resources from other areas and the deprioritisation of other activities, thus increasing the resource gaps of the Annual Work Programme 2022. In April 2022, the Commission proposed the revision of the Eurojust Regulation to reinforce the agency's resources and mandate as regards the collection, preservation and analysis of evidence relating to genocide, crimes against humanity and war crimes.

Latest developments can be followed on [Eurojust website](#).

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

Revised EU Accounting Rule (EAR) which is effective for annual periods beginning on or after 1 January 2021

In 2020, the Accounting Officer of the Commission adopted the revised EAR 11 'Financial Instruments', which is mandatorily effective as of 1 January 2021. The revised EAR 11 is based on the new IPSAS 41 'Financial Instruments', the amended IPSAS 28 'Financial Instruments: Presentation' and the amended IPSAS 30 'Financial Instruments: Disclosures' which were issued in August 2018. It establishes the financial reporting principles for financial assets and financial liabilities. In accordance with the transition provisions of the revised EAR 11, the entity accounts for any changes from the initial application, on 1 January 2021. The revised EAR 11 does not require the restatement of prior periods.

Changes from the application of the revised EAR 11

At Eurojust, the impact of the revised EUR 11 mainly concerns the new impairment model for exchange receivables. In accordance with the revised EAR 11 requirements, the entity has classified its receivables from exchange transactions as 'financial assets at amortised cost' ('loans and receivables' in prior periods). There are no overdue receivables at 31 December 2021. In case of overdue receivables at year-end, the entity has to apply the impairment requirements of the revised EAR 11 to the receivables and has to recognise the required adjustment of the loss allowance in the accumulated surplus or deficit on 1 January 2021.

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.

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 2021	Bank accounts
Counterparties with external credit rating	11 298 842
Prime and high grade	11 298 842

31 December 2021	Not past due	Total
Receivables gross carrying amount	28 088	28 088
Impairment	-	-
Net receivables	28 088	28 088

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 2021	< 1 year	Total
Payables with third parties	120 300	120 300
Payables with consolidated entities	3 562 474	3 562 474
Total liabilities	3 682 774	3 682 774

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 2021		
Financial assets	11 326 930	11 326 930
All receivables with third parties (excl. receivables with MS and receivables with consol. entities)	28 088	28 088
Cash and cash equivalents	11 298 842	11 298 842
Financial liabilities	3 682 774	3 682 774
Payables with third parties	120 300	120 300
Payables with consolidated entities	3 562 474	3 562 474
Net Position	7 644 156	7 644 156

Fair value

The estimated fair values of all financial instruments of Eurojust are equal or approximate to their book values as at 31 Dec 2021 and 31 Dec 2020. All financial assets and liabilities are receivable or repayable on demand or within one year.



EUROJUST

European Union Agency for Criminal Justice Cooperation

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REPORTS ON IMPLEMENTATION OF THE BUDGET

BUDGET IMPLEMENTATION AT A GLANCE

Revenue (1)	Commitment Appropriations (2)	Payment Appropriations (3)
<ul style="list-style-type: none"> • 100% collected (2020: 100%) • 100% Final Budget (2020: 100%) • 100% Contribution from Denmark (2020: 100%) • 100% Other revenue (2020: 98.5%) 	<ul style="list-style-type: none"> • 99.2% committed (2020: 99.7%) • 98.7% on administrative costs (2020: 99.7%) • 99.9% on operational budget (2020: 99.9%) • 0.8% carryovers (2020: 0.3%) • 0.03% cancelled (2020: 0.01%) 	<ul style="list-style-type: none"> • 85.6% paid (2020: 86.1%) • 91.5% on administrative costs (2020: 91.5%) • 71.7% on operational budget (2020: 72.7%) • 19.3% carryovers (2020: 13.5%) • 0.6% cancelled (2020: 0.4%)

(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	Commitment Appropriations	Payment Appropriations
<ul style="list-style-type: none"> • EuroMed Justice • <i>Total value: EUR 5 000 000</i> • <i>Duration: 3 years</i> • <i>PF received in 2020: 5 000 000</i> • SIRIUS Project • <i>Total value: EUR 1 265 436</i> • <i>Duration: 3.5 years</i> • <i>PF recieved in 2021: EUR 323 679</i> • EUIPO Actions • <i>Total value: EUR 750 000</i> • <i>Duration: 4 years</i> • <i>PF received in 2021: 187 300</i> 	<ul style="list-style-type: none"> • EuroMed Justice • <i>52.4% committed</i> • <i>(2020: 17.1%)</i> • <i>47.6% carryovers</i> • <i>(2020: 82.9%)</i> • <i>0.0% cancelled</i> • <i>(2020: 0.0%)</i> • SIRIUS Project • <i>95.6% committed</i> • <i>4.4% carryovers</i> • <i>0.0% cancelled</i> • EUIPO Actions • <i>16.7% committed</i> • <i>83.3% Carryovers</i> • <i>0.0% cancelled</i> 	<ul style="list-style-type: none"> • EuroMed Justice • <i>18.4% paid</i> • <i>(2020:4.2%)</i> • <i>81.6% carryovers</i> • <i>(2020:95.8%)</i> • <i>0.0% cancelled</i> • <i>(2020:0.0%)</i> • SIRIUS Project • <i>59.1% paid</i> • <i>40.9% carryovers</i> • <i>0.0% cancelled</i> • EUIPO Actions • <i>16.7% committed</i> • <i>83.3% Carryovers</i> • <i>0.0% cancelled</i>

Commitment execution is calculated as % of total commitment appropriations available for the year

Payment execution is calculated as % of total payment appropriations available for the year

Main events of the year influencing the budget and its implementation

Eurojust's 2021 budget was voted in the amount of EUR 53.3 M in commitment appropriations, comprised of EUR 43.8 M initial budget and EUR 9.5 M amending budget. This is EUR 11.6 M more than the 2020 final adopted budget.

COVID-19 continued to have an effect on the operational activities of Eurojust due to non-essential travel restrictions imposed by the Member States, lower demand for Eurojust operational services (JIT grants, coordination and Eurojust meetings, translations and missions) and the continuing use of new service modalities (e.g. virtual meetings).

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 supported virtual meetings and coordination centres.

At the same time, teleworking remained the default way of working for the agency's post-holders throughout 2021. Eurojust's state-of-the-art ICT infrastructure and video-conferencing facilities enabled the agency to continue its operations, with virtual or hybrid meetings becoming the default option, and facilitated the remote working arrangements.

With normal operations not recommenced in the course of the year, there was under-implementation in the operational budget. With a large proportion of it concerning coordination meetings, other strategic meetings and operational missions, the COVID-19 travel restrictions led to surpluses in coordination and other Eurojust meetings (EUR 1,506 K) and operational missions (EUR 380 K).

Further surpluses were identified for operational translations (EUR 435 K) and Joint Investigation Team (JIT) grants (EUR 786 K). The resulting surpluses allowed Eurojust to further invest in its ICT and physical infrastructure and prepare for the new CMS implementation, which Eurojust expects to finance with additional funding linked to a new Commission legislative proposal.

Notwithstanding the above, lower operational expenditures were 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 ICT and physical infrastructure budgets have been reinforced with 3,164 K and EUR 310 K respectively.

In 2021, Eurojust concluded a contribution agreement with Europol to participate in the SIRIUS project which runs from 2021 to 2024. This project aims to further improve cross-boarder access to e-evidence by providing knowledge and tools to EU authorities through covering service providers located in foreign jurisdictions.

In 2021, Eurojust concluded a Service-level agreement with EUIPO for actions aiming at improving the operational cooperation with EUIPO and at strengthening the fight against cross-boarder intellectual property crimes. The agreements runs from 2021 to 2024.

Overall, Eurojust achieved the majority of its key budgetary performance indicators and thus reductions will not be applicable for the 2023 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 two budget lines, 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, as well as for for budget line B03311, Digital Criminal Justice programme.

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
- SYSPER – 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

1.1.2021 – 31.12.2021

EUR

	2021	2020
REVENUE		
Subsidy from the EU general budget	43 797 699	41 546 678
Danish Contribution	1 010 733	851 499
Others	347 417	189 097
EuroMed Justice programme	-	5 000 000
SIRIUS project	323 679	-
EUIPO enhanced cooperation actions	187 300	-
TOTAL REVENUE (a)	45 666 828	47 587 274
EXPENDITURE		
Budget Title 1: Staff		
Payments current year	23 796 205	22 073 057
Appropriations carried over to next year	392 101	312 964
Budget Title 2: Administrative		
Payments current year	6 814 863	6 857 039
Appropriations carried over to next year	2 603 680	2 459 724
Budget Title 3: Operational		
Payments current year	7 441 605	7 632 474
Appropriations carried over to next year	4 083 565	3 472 776
Budget Title 4: Operational		
Payments current year	1 104 792	208 626
Appropriations carried over to next year	4 197 688	4 791 374
TOTAL EXPENDITURE (b)	50 434 498	47 808 034
RESULT FOR THE FINANCIAL YEAR BEFORE SPECIAL ITEMS (a-b)	(4 767 670)	(220 760)
Cancellation of unused payment appropriations carried over from the previous year	158 508	173 209
Adjustment for carry-over from the previous year – assigned revenue	4 906 889	227 631
Exchange rate differences	(75)	(135)
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR	297 653	179 945

RECONCILIATION OF THE BUDGET RESULT WITH THE ECONOMIC RESULT

EUR

	2021	2020
Statement of Financial Performance (economic result)	(858 487)	377 274
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)	(2 296 340)	(2 393 791)
Adjustments for accrual cut-off (cut-off current year)	3 518 942	2 296 340
Unpaid invoices at year-end but booked in charges	-	10 106
Depreciation of intangible and tangible assets and amounts written-off	3 913 511	4 157 180
Provisions	117 000	(29 945)
Recovery Orders issued in the year on revenue accounts and not yet cashed	(500)	(2 791)
Prefinancing received in previous year and cleared in the year	(1 174 688)	-
Payments made from carryovers of payment appropriations	5 971 440	3 314 123
Adjustments for deferred charges (cut-off)	(1 562 629)	(937 338)
Adjustments for deferred charges previous year (reversal)	937 338	812 432
Income from donation	(312 823)	(607 053)
Adjustments for budgetary items (items included in the Budgetary Outturn but not in the Statement of Financial Performance)		
Asset acquisitions (less unpaid amounts)	(2 468 445)	(1 165 434)
New pre-financing received in the year and remaining open as at 31.12	690 743	5 035 159
Budgetary recovery orders issued before the year and cashed in the year	2 791	600
Capital payments on financial leasing	18 775	-
Payment appropriations carried over to next year	(11 277 034)	(11 036 838)
Cancellation of unused carried over payment appropriations from previous year	158 508	173 209
Adjustment for carryover from the previous year of appropriations available at 31.12 arising from assigned revenue	4 906 889	227 631
Payments on open invoices from previous year booked in charges	(10 106)	(50 897)
Other	22 768	(22)
Total	297 653	179 945
Budgetary result (+ for surplus)	297 653	179 945

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)	13 817 407		(45 438)	13 771 969	13 771 969
A01101	Allowances TA	5 980 669		200 157	6 180 826	6 180 826
A01102	Insurances TA	824 920		(98 187)	726 733	726 733
A01110	Contract agents	1 054 832		(256 600)	798 232	798 232
A01160	Clerical and interim services	90 000		(90 000)		
A01171	European school subsidy	871 369		(95 433)	775 936	775 936
A01200	Expenditure related to recruitment	52 645		(15)	52 630	52 630
A01201	Expenses upon entry/exit	30 600		29 239	59 839	59 839
A01300	Mission expenses Eurojust staff	110 700		(108 500)	2 200	1 670
A01400	Running costs of kitchenettes and canteens	87 793		(35 420)	52 373	52 373
A01410	Medical services	62 992		5 255	68 247	68 247
A01500	Consultancy	127 000			127 000	126 883
A01503	Administrative translations legal	6 720		(6 720)		
A01504	Administrative assistance HR	155 000		(21 000)	134 000	134 000
A01620	Other welfare expenditure	2 468		(2 468)		
A01630	Staff Committee	35 000		(34 243)	757	746
A01800	Training and development for staff	355 000		(14 073)	340 927	340 914
Title 1	Expenditure relating to persons working with Eurojust	23 665 115		(573 448)	23 091 667	23 090 997
A02000	Building and ground rent	2 820 468		(24 916)	2 795 552	2 795 552
A02010	Corporate insurances	72 705		2 727	75 432	75 432
A02020	Maintenance, cleaning and utilities	1 643 159		309 669	1 952 828	1 952 828
A02050	Security management	1 515 947		(44 467)	1 471 480	1 471 480
A02091	Audio Video equipment	10 000		(10 000)		
A02101	Computer infrastructure for the Administration	1 591 033		961 560	2 552 593	2 551 727
A02102	ICT organisational projects	142 000		(49 694)	92 306	92 306
A02210	Furniture and related costs	27 946		(25 391)	2 555	2 555
A02230	Maintenance, fuel, repair and registration for cars	59 000		(47 769)	11 231	11 231

Budget Line	Description	Initial Adopted Budget	Amending Budget	Transfers	Final Adopted Budget	Actual Committed
A02250	Books and subscriptions for the Administration	12 144		(1 000)	11 144	11 143
A02300	Stationery, office and conference supplies	53 288		(27 552)	25 736	25 736
A02320	Bank charges	2 730		(380)	2 350	2 350
A02330	Legal expenses	5 000		(5 000)		
A02400	Postal charges	28 433		(10 385)	18 048	18 048
A02410	Telecommunication and internet charges for the Administration	47 000		(2 649)	44 351	44 351
Title 2	Investments in immovable property, rental of buildings and associated cost	8 030 853		1 024 753	9 055 606	9 054 739
B03000	Coordination meetings	3 004 935		(1 455 602)	1 549 333	1 549 333
B03005	Training for National Members (NM)	15 000		(10 886)	4 115	3 809
B03010	Other Eurojust meetings	110 480		(53 806)	56 674	56 674
B03020	Protocol office and representation expenses College	14 540		3 165	17 705	17 359
B03100	Operational missions and domestic work of NM	286 500		(182 000)	104 500	104 500
B03120	Common missions EU and Third countries	172 200		(126 200)	46 000	39 687
B03130	Other operational missions	86 950		(71 575)	15 375	11 591
B03140	Mission insurance expenses	15 860		(9 473)	6 387	6 387
B03150	Seconded National Experts (SNEs)	1 398 810		(306 504)	1 092 306	1 091 966
B03160	Member State compensation for the President of the College	188 602		(188 602)		
B03200	Public relation, publications and information material	724 642		90 200	814 842	814 842
B03300	Books and subscriptions for the College	130 600		45 978	176 578	176 576
B03310	ICT operational projects	931 000		870 861	1 801 861	1 801 861
B03311	Digital Criminal Justice programme/projects (differentiated appropriations)		9 500 000		9 500 000	9 500 000
B03320	Telecommunication and internet charges for ND	110 000		(6 514)	103 486	103 486
B03323	Computer infrastructure for National Desks (ND)	1 670 550		2 202 610	3 873 160	3 873 160
B03400	Translation of documents	744 192		(434 567)	309 625	309 625
B03500	EJN projects, meetings and other expenses	435 000			435 000	430 060
B03700	JITs meetings and other expenses	58 870		(35 059)	23 811	23 811



EUROJUST

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

Budget Line	Description	Initial Adopted Budget	Amending Budget	Transfers	Final Adopted Budget	Actual Committed
B03720	Grants related to JITs (differentiated appropriations)	1 942 000		(786 219)	1 155 781	1 155 781
B03800	Genocide secretariat meetings and other expenses	61 000		2 888	63 888	63 888
Title 3	Operational Expenditure	12 101 731	9 500 000	(451 305)	21 150 426	21 134 394
TOTAL		43 797 699	9 500 000		53 297 699	53 280 130

BUDGET IMPLEMENTATION

Implementation of Budget Revenue

EUR

Budget Line	Description	Income Appropriations		Entitlements Established			Revenue Received				Outstanding
		Initial Budget	Final Budget	Current Year	Carried Over	Total	On entitlements of current year	On entitlements carried over	Total	Rate	
		1	2	3	4	5=3+4	6	7	8=6+7	9=8/5	
9010	Subsidy from the EU General Budget	43 797 699	43 797 699	43 797 699		43 797 699	43 797 699		43 797 699	100 %	
Total Title 90-1		43 797 699	43 797 699	43 797 699		43 797 699	43 797 699		43 797 699	100 %	
9020	Danish Contribution			1 010 733		1 010 733	1 010 733		1 010 733	100 %	
9029	Others*			345 127	2 791	347 917	344 627	2 791	347 417	100 %	500
Total Title 90-2				1 355 859	2 791	1 358 650	1 355 359	2 791	1 358 150	100 %	500
9100	EuroMed Justice programme										
9101	SIRIUS Project			323 679		323 679	323 679		323 679	100 %	
9102	EU IPO Actions			187 300		187 300	187 300		187 300	100 %	
Total Title 91-0				510 979		510 979	510 979		510 979	100 %	
Total Title 9		43 797 699	43 797 699	45 664 538	2 791	45 667 328	45 664 038	2 791	45 666 828	100 %	500

* 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	13 817 407		(45 438)	13 771 969		63 840	63 840	13 835 809
A01101	5 980 669		200 157	6 180 826				6 180 826
A01102	824 920		(98 187)	726 733				726 733
A01110	1 054 832		(256 600)	798 232		1 010 733	1 010 733	1 808 965
A01160	90 000		(90 000)					
A01171	871 369		(95 433)	775 936				775 936
Total 11	22 639 197		(385 502)	22 253 695		1 074 573	1 074 573	23 328 268
A01200	52 645		(15)	52 630				52 630
A01201	30 600		29 239	59 839				59 839
Total 12	83 245		29 224	112 469				112 469
A01300	110 700		(108 500)	2 200		1 011	1 011	3 211
Total 13	110 700		(108 500)	2 200		1 011	1 011	3 211
A01400	87 793		(35 420)	52 373				52 373
A01410	62 992		5 255	68 247		400	400	68 647
Total 14	150 785		(30 165)	120 620		400	400	121 020
A01500	127 000			127 000		19 075	19 075	146 075
A01503	6 720		(6 720)					
A01504	155 000		(21 000)	134 000				134 000
Total 15	288 720		(27 720)	261 000		19 075	19 075	280 075

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	
A01620	2 468		(2 468)					
A01630	35 000		(34 243)	757				757
Total 16	37 468		(36 711)	757				757
A01800	355 000		(14 073)	340 927		2 250	2 250	343 177
Total 18	355 000		(14 073)	340 927		2 250	2 250	343 177
Total Title A-1	23 665 115		(573 448)	23 091 667		1 097 309	1 097 309	24 188 976
A02000	2 820 468		(24 916)	2 795 552				2 795 552
A02010	72 705		2 727	75 432		2 682	2 682	78 113
A02020	1 643 159		309 669	1 952 828		338 993	338 993	2 291 822
A02050	1 515 947		(44 467)	1 471 480				1 471 480
A02091	10 000		(10 000)					
Total 20	6 062 279		233 013	6 295 292		341 675	341 675	6 636 967
A02101	1 591 033		961 560	2 552 593		897	897	2 553 490
A02102	142 000		(49 694)	92 306				92 306
Total 21	1 733 033		911 867	2 644 900		897	897	2 645 796
A02210	27 946		(25 391)	2 555				2 555
A02230	59 000		(47 769)	11 231		22 000	22 000	33 231
A02250	12 144		(1 000)	11 144				11 144
Total 22	99 090		(74 160)	24 930		22 000	22 000	46 930
A02300	53 288		(27 552)	25 736				25 736
A02320	2 730		(380)	2 350				2 350

Budget Line	Budget Appropriations				Additional Appropriations			Total Appropriations Available
	Initial Adopted Budget	Amending Budgets	Transfers	Final Adopted Budget	Carryovers	Assigned Revenue	Total	
	1	2	3	4=1+2+3	5	6	7=5+6	
A02330	5 000		(5 000)					
Total 23	61 018		(32 932)	28 086				28 086
A02400	28 433		(10 385)	18 048				18 048
A02410	47 000		(2 649)	44 351				44 351
Total 24	75 433		(13 034)	62 399				62 399
Total Title A-2	8 030 853		1 024 753	9 055 606		364 572	364 572	9 420 178
B03000	3 004 935		(1 455 602)	1 549 333				1 549 333
B03005	15 000		(10 886)	4 115				4 115
B03010	110 480		(53 806)	56 674				56 674
B03020	14 540		3 165	17 705				17 705
Total 30	3 144 955		(1 517 128)	1 627 827				1 627 827
B03100	286 500		(182 000)	104 500		1 482	1 482	105 982
B03120	172 200		(126 200)	46 000		1 028	1 028	47 028
B03130	86 950		(71 575)	15 375		7 804	7 804	23 179
B03140	15 860		(9 473)	6 387				6 387
B03150	1 398 810		(306 504)	1 092 306				1 092 306
B03160	188 602		(188 602)					
Total 31	2 148 922		(884 355)	1 264 567		10 313	10 313	1 274 881
B03200	724 642		90 200	814 842				814 842
Total 32	724 642		90 200	814 842				814 842
B03300	130 600		45 978	176 578				176 578

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	
B03310	931 000		870 861	1 801 861				1 801 861
B03311	9 500 000			9 500 000				9 500 000
B03320	110 000		(6 514)	103 486				103 486
B03323	1 670 550		2 202 610	3 873 160		1 345	1 345	3 874 505
Total 33	12 342 150		3 112 935	15 455 085		1 345	1 345	15 456 430
B03400	744 192		(434 567)	309 625				309 625
Total 34	744 192		(434 567)	309 625				309 625
B03500	435 000			435 000				435 000
Total 35	435 000			435 000				435 000
B03700	58 870		(35 059)	23 811				23 811
B03720	1 942 000		(786 219)	1 155 781				1 155 781
Total 37	2 000 870		(821 278)	1 179 592				1 179 592
B03800	61 000		2 888	63 888				63 888
Total 38	61 000		2 888	63 888				63 888
Total Title B-3	21 601 731		(451 305)	21 150 426		11 658	11 658	21 162 084
B04100						4 273 277	4 273 277	4 273 277
B04101						323 679	323 679	323 679
B04102						187 300	187 300	187 300
Total 41						4 784 256	4 784 256	4 784 256
Total Title B-4						4 784 256	4 784 256	4 784 256
GRAND TOTAL	53 297 699			53 297 699		6 257 796	6 257 796	59 555 495

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	13 817 407		(45 438)	13 771 969		63 840	63 840	13 835 809
A01101	5 980 669		200 157	6 180 826				6 180 826
A01102	824 920		(98 187)	726 733				726 733
A01110	1 054 832		(256 600)	798 232		1 010 733	1 010 733	1 808 965
A01160	90 000		(90 000)					
A01171	871 369		(95 433)	775 936				775 936
Total 11	22 639 197		(385 502)	22 253 695		1 074 573	1 074 573	23 328 268
A01200	52 645		(15)	52 630	5 000		5 000	57 630
A01201	30 600		29 239	59 839				59 839
Total 12	83 245		29 224	112 469	5 000		5 000	117 469
A01300	110 700		(108 500)	2 200		1 011	1 011	3 211
Total 13	110 700		(108 500)	2 200		1 011	1 011	3 211
A01400	87 793		(35 420)	52 373	1 002		1 002	53 375
A01410	62 992		5 255	68 247	15 954	400	16 354	84 602
Total 14	150 785		(30 165)	120 620	16 957	400	17 357	137 977
A01500	127 000			127 000	58 715	19 075	77 790	204 790
A01503	6 720		(6 720)					
A01504	155 000		(21 000)	134 000	5 000		5 000	139 000
Total 15	288 720		(27 720)	261 000	63 715	19 075	82 790	343 790
A01620	2 468		(2 468)					

Budget Line	Budget Appropriations				Additional Appropriations			Total Appropriations Available
	Initial Adopted Budget	Amending Budgets	Transfers	Final Adopted Budget	Carryovers	Assigned Revenue	Total	
	1	2	3	4=1+2+3	5	6	7=5+6	
A01630	35 000		(34 243)	757				757
Total 16	37 468		(36 711)	757				757
A01800	355 000		(14 073)	340 927	160 802	2 250	163 052	503 979
Total 18	355 000		(14 073)	340 927	160 802	2 250	163 052	503 979
Total Title A-1	23 665 115		(573 448)	23 091 667	246 474	1 097 309	1 343 783	24 435 450
A02000	2 820 468		(24 916)	2 795 552				2 795 552
A02010	72 705		2 727	75 432	8 567	2 682	11 249	86 681
A02020	1 643 159		309 669	1 952 828	522 215	338 993	861 208	2 814 037
A02050	1 515 947		(44 467)	1 471 480	195 696		195 696	1 667 176
A02091	10 000		(10 000)					
Total 20	6 062 279		233 013	6 295 292	726 479	341 675	1 068 153	7 363 445
A02101	1 591 033		961 560	2 552 593	1 472 247	897	1 473 144	4 025 737
A02102	142 000		(49 694)	92 306	130 066		130 066	222 372
Total 21	1 733 033		911 867	2 644 900	1 602 313	897	1 603 210	4 248 109
A02210	27 946		(25 391)	2 555				2 555
A02230	59 000		(47 769)	11 231	65 722	22 000	87 722	98 952
A02250	12 144		(1 000)	11 144	8 019		8 019	19 163
Total 22	99 090		(74 160)	24 930	73 741	22 000	95 741	120 670
A02300	53 288		(27 552)	25 736	4 492		4 492	30 229
A02320	2 730		(380)	2 350	716		716	3 066
A02330	5 000		(5 000)		1 980		1 980	1 980

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 23	61 018		(32 932)	28 086	7 188		7 188	35 274
A02400	28 433		(10 385)	18 048	3 542		3 542	21 589
A02410	47 000		(2 649)	44 351	6 296		6 296	50 647
Total 24	75 433		(13 034)	62 399	9 837		9 837	72 236
Total Title A-2	8 030 853		1 024 753	9 055 606	2 419 558	364 572	2 784 129	11 839 735
B03000	3 004 935		(1 455 602)	1 549 333	80 060		80 060	1 629 393
B03005	15 000		(10 886)	4 115	1 839		1 839	5 953
B03010	110 480		(53 806)	56 674				56 674
B03020	14 540		3 165	17 705	711		711	18 416
Total 30	3 144 955		(1 517 128)	1 627 827	82 610		82 610	1 710 437
B03100	286 500		(182 000)	104 500	5 710	1 482	7 192	111 692
B03120	172 200		(126 200)	46 000	51	1 028	1 079	47 079
B03130	86 950		(71 575)	15 375		7 804	7 804	23 179
B03140	15 860		(9 473)	6 387				6 387
B03150	1 398 810		(306 504)	1 092 306				1 092 306
B03160	188 602		(188 602)					
Total 31	2 148 922		(884 355)	1 264 567	5 761	10 313	16 075	1 280 642
B03200	724 642		90 200	814 842	207 075		207 075	1 021 917
Total 32	724 642		90 200	814 842	207 075		207 075	1 021 917
B03300	130 600		45 978	176 578	143 080		143 080	319 658
B03310	931 000		870 861	1 801 861	387 860		387 860	2 189 721

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	
B03320	110 000		(6 514)	103 486	15 410		15 410	118 896
B03323	1 670 550		2 202 610	3 873 160	2 208 371	1 345	2 209 716	6 082 875
Total 33	2 842 150		3 112 935	5 955 085	2 754 721	1 345	2 756 066	8 711 151
B03400	744 192		(434 567)	30 625	51 143		51 143	360 768
Total 34	744 192		(434 567)	309 625	51 143		51 143	360 768
B03500	435 000			435 000	303 808		303 808	738 808
Total 35	435 000			435 000	303 808		303 808	738 808
B03700	58 870		(35 059)	23 811	18 810		18 810	42 621
B03720	1 942 000		(786 219)	1 155 781				1 155 781
Total 37	2 000 870		(821 278)	1 179 592	18 810		18 810	1 198 402
B03800	61 000		2 888	63 888	39 988		39 988	103 876
Total 38	61 000		2 888	63 888	39 988		39 988	103 876
Total Title B-3	12 101 731		(451 305)	11 650 426	3 463 917	11 658	3 475 575	15 126 001
B04100						4 791 500	4 791 500	4 791 500
B04101						323 679	323 679	323 679
B04102						187 300	187 300	187 300
Total 41						5 302 480	5 302 480	5 302 480
Total Title B-4						5 302 480	5 302 480	5 302 480
GRAND TOTAL	43 797 699			43 797 699	6 129 948	6 776 019	12 905 967	56 703 666

Implementation in Commitment Appropriations

EUR

Budget Line	Total CA Available	Commitments Made					Appropriations Carried Over to next year			Appropriations Lapsing			
		From Final Adopted Budget	From Carry overs	From Assigned Revenue	Total	Rate	Assigned Revenue	By Decision	Total	From Final Adopted Budget	From Carry overs	From Assigned Revenue	Total
	1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
A01100	13 835 809	13 771 969		63 840	13 835 809	100 %							
A01101	6 180 826	6 180 826			6 180 826	100 %							
A01102	726 733	726 733			726 733	100 %							
A01110	1 808 965	798 232		892 690	1 690 922	93 %	118 042		118 042				
A01171	775 936	775 936			775 936	100 %							
Total 11	23 328 268	22 253 695		956 530	23 210 225	99 %	118 042		118 042				
A01200	52 630	52 630			52 630	100 %							
A01201	59 839	59 839			59 839	100 %							
Total 12	112 469	112 469			112 469	100 %							
A01300	3 211	1 670			1 670	52 %	1 011		1 011	530			530
Total 13	3 211	1 670			1 670	52 %	1 011		1 011	530			530
A01400	52 373	52 373			52 373	100 %							
A01410	68 647	68 247		400	68 647	100 %							
Total 14	121 020	120 620		400	121 020	100 %							
A01500	146 075	126 883		15 094	141 977	97 %	3 981		3 981	117			117
A01504	134 000	134 000			134 000	100 %							
Total 15	280 075	260 883		15 094	275 977	99 %	3 981		3 981	117			117
A01630	757	746			746	99 %				11			11
Total 16	757	746			746	99 %				11			11

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
A01800	343 177	340 914		2 250	343 164	100 %				12			12
Total 18	343 177	340 914		2 250	343 164	100 %				12			12
Total Title A-1	24 188 976	23 090 997		974 275	24 065 271	99 %	123 035		123 035	670			670
A02000	2 795 552	2 795 552			2 795 552	100 %							
A02010	78 113	75 432			75 432	97 %	2 682		2 682				
A02020	2 291 822	1 952 828		42 051	1 994 880	87 %	296 175		296 175			767	767
A02050	1 471 480	1 471 480			1 471 480	100 %							
Total 20	6 636 967	6 295 292		42 051	6 337 343	95 %	298 856		298 856			767	767
A02101	2 553 490	2 551 727			2 551 727	100 %	897		897	867			867
A02102	92 306	92 306			92 306	100 %							
Total 21	2 645 796	2 644 033			2 644 033	100 %	897		897	867			867
A02210	2 555	2 555			2 555	100 %							
A02230	33 231	11 231			11 231	34 %	22 000		22 000				
A02250	11 144	11 143			11 143	100 %				1			1
Total 22	46 930	24 929			24 929	53 %	22 000		22 000	1			1
A02300	25 736	25 736			25 736	100 %							
A02320	2 350	2 350			2 350	100 %							
Total 23	28 086	28 086			28 086	100 %							
A02400	18 048	18 048			18 048	100 %							
A02410	44 351	44 351			44 351	100 %							
Total 24	62 399	62 399			62 399	100 %							

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
		2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
Total Title A-2	9 420 178	9 054 739		42 051	9 096 790	97 %	321 753		321 753	868		767	1 635
B03000	1 549 333	1 549 333			1 549 333	100 %							
B03005	4 115	3 809			3 809	93 %				306			306
B03010	56 674	56 674			56 674	100 %							0
B03020	17 705	17 359			17 359	98 %				346			346
Total 30	1 627 827	1 627 175			1 627 175	100 %				652			652
B03100	105 982	104 500		1 482	105 982	100 %							
B03120	47 028	39 687		1 028	40 715	87 %				6 313			6 313
B03130	23 179	11 591		7 772	19 363	84 %				3 784		32	3 816
B03140	6 387	6 387			6 387	100 %							
B03150	1 092 306	1 091 966			1 091 966	100 %				340			340
Total 31	1 274 881	1 254 131		10 281	1 264 412	99 %				10 437		32	10 469
B03200	814 842	814 842			814 842	100 %							
Total 32	814 842	814 842			814 842	100 %							
B03300	176 578	176 576			176 576	100 %				2			2
B03310	1 801 861	1 801 861			1 801 861	100 %							
B03311	9 500 000	9 500 000			9 500 000	100 %							
B03320	103 486	103 486			103 486	100 %							
B03323	3 874 505	3 873 160			3 873 160	100 %	1 345	0	1 345				
Total 33	15 456 430	15 455 082			15 455 082	100 %	1 345	0	1 345	2			2
B03400	309 625	309 625			309 625	100 %							

Budget Line	Total CA Available	Commitments Made			Total	Rate	Appropriations Carried Over to next year			Appropriations Lapsing			
		From Final Adopted Budget	From Carry overs	From Assigned Revenue			Assigned Revenue	By Decision	Total	From Final Adopted Budget	From Carry overs	From Assigned Revenue	Total
	1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12	13=10+11+12
Total 34	309 625	309 625			309 625	100 %							
B03500	435 000	430 060			430 060	99 %				4 940			4 940
Total 35	435 000	430 060			430 060	99 %				4 940			4 940
B03700	23 811	23 811			23 811	100 %							
B03720	1 155 781	1 155 781			1 155 781	100 %							
Total 37	1 179 592	1 179 592			1 179 592	100 %							
B03800	63 888	63 888			63 888	100 %							
Total 38	63 888	63 888			63 888	100 %							
Total Title B-3	21 162 084	21 134 394		10 281	21 144 676	100 %	1 345		1 345	16 031		32	16 063
B04100	4 273 277			2 240 661	2 240 661	52 %	2 032 616		2 032 616				
B04101	323 679			309 581	309 581	96 %	14 098		14 098				
B04102	187 300			31 250	31 250	17 %	156 050		156 050				
Total 41	4 784 256			2 581 493	2 581 493	54 %	2 202 764		2 202 764				
Total Title B-4	4 784 256			2 581 493	2 581 493	54 %	2 202 764		2 202 764				
GRAND TOTAL	59 555 495	53 280 130		3 608 100	56 888 230	96 %	2 648 896		2 648 896	17 569		799	18 368

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	14=11+12+13
A01100	13 835 809	13 771 969		63 840	13 835 809	100 %								
A01101	6 180 826	6 180 826			6 180 826	100 %								
A01102	726 733	726 733			726 733	100 %								
A01110	1 808 965	798 232		892 690	1 690 922	93 %			118 042	118 042				
A01171	775 936	775 936			775 936	100 %								
Total 11	23 328 268	22 253 695		956 530	23 210 225	99 %			118 042	118 042				
A01200	57 630	47 630	5 000		52 630	91 %	5 000			5 000				
A01201	59 839	59 839			59 839	100 %								
Total 12	117 469	107 469	5 000		112 469	96 %	5 000			5 000				
A01300	3 211	1 670			1 670	52 %			1 011	1 011	530			530
Total 13	3 211	1 670			1 670	52 %			1 011	1 011	530			530
A01400	53 375	16 100	1 002		17 102	32 %	36 273			36 273				
A01410	84 602	58 354	14 762	400	73 516	87 %	9 893			9 893		1 192		1 192
Total 14	137 977	74 454	15 765	400	90 618	66 %	46 166			46 166		1 192		1 192
A01500	204 790	81 547	47 850		129 397	63 %	45 336		19 075	64 411	117	10 865		10 982
A01504	139 000	120 889	5 000		125 889	91 %	13 111			13 111				
Total 15	343 790	202 436	52 850		255 286	74 %	58 447		19 075	77 522	117	10 865		10 982
A01630	757	746			746	99 %					11	0		11
Total 16	757	746			746	99 %					11			11

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
A01800	503 979	198 805	147 099		345 904	69 %	142 109		2 250	144 359	12	13 704		13 716
Total 18	503 979	198 805	147 099		345 904	69 %	142 109		2 250	144 359	12	13 704		13 716
Total Title A-1	24 435 450	22 839 274	220 713	956 930	24 016 918	98 %	251 722		140 379	392 101	670	25 761		26 431
A02000	2 795 552	2 795 552			2 795 552	100 %								
A02010	86 681	72 068	8 201		80 269	93 %	3 363		2 682	6 045		367		367
A02020	2 814 037	1 324 390	499 848	39 399	1 863 637	66 %	628 438		298 827	927 265		22 367	767	23 134
A02050	1 667 176	1 236 837	194 865		1 431 702	86 %	234 643			234 643		831		831
Total 20	7 363 445	5 428 848	702 914	39 399	6 171 160	84 %	866 444		301 509	1 167 953		23 565	767	24 332
A02101	4 025 737	1 187 112	1 467 741		2 654 853	66 %	1 364 614		897	1 365 511	867	4 506		5 373
A02102	222 372	86 866	123 827		210 693	95 %	5 441			5 441		6 239		6 239
Total 21	4 248 109	1 273 978	1 591 568		2 865 546	67 %	1 370 055		897	1 370 952	867	10 746		11 612
A02210	2 555					0 %	2 555			2 555				
A02230	98 952	11 007	36 604		47 611	48 %	223		22 000	22 223		29 117		29 117
A02250	19 163	3 088	7 750		10 838	57 %	8 055			8 055	1	269		270
Total 22	120 670	14 095	44 354		58 449	48 %	10 833		22 000	32 833	1	29 387		29 388
A02300	30 229	17 313	4 492		21 806	72 %	8 423			8 423				
A02320	3 066	1 898	188		2 086	68 %	452			452		528		528
A02330	1 980					0 %						1 980		1 980
Total 23	35 274	19 212	4 680		23 892	68 %	8 875			8 875		2 508		2 508
A02400	21 589	10 314	880		11 193	52 %	7 734			7 734		2 662		2 662

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
A02410	50 647	29 018	3 803		32 821	65 %	15 333			15 333		2 493		2 493
Total 24	72 236	39 332	4 682		44 014	61 %	23 067			23 067		5 155		5 155
Total Title A-2	11 839 735	6 775 464	2 348 198	39 399	9 163 061	77 %	2 279 274		324 406	2 603 680	868	71 360	767	72 995
B03000	1 629 393	1 101 452	71 960		1 173 412	72 %	447 881			447 881		8 100		8 100
B03005	5 953	2 264	1 064		3 327	56 %	1 545			1 545	306	775		1 081
B03010	56 674	48 967			48 967	86 %	7 707			7 707				
B03020	18 416	17 350	543		17 892	97 %	10			10	346	169		514
Total 30	1 710 437	1 170 031	73 567		1 243 598	73 %	457 143			457 143	652	9 043		9 695
B03100	111 692	89 660	2 924	1 482	94 067	84 %	14 840			14 840		2 786		2 786
B03120	47 079	37 047	51	1 028	38 126	81 %	2 640			2 640	6 313			6 313
B03130	23 179	9 756		7 772	17 528	76 %	1 835			1 835	3 784		32	3 816
B03140	6 387	6 387			6 387	100 %								
B03150	1 092 306	1 091 966			1 091 966	100 %					340			340
Total 31	1 280 642	1 234 816	2 975	10 281	1 248 073	97 %	19 315			19 315	10 437	2 786	32	13 254
B03200	1 021 917	447 816	206 686		654 502	64 %	367 026			367 026		389		390
Total 32	1 021 917	447 816	206 686		654 502	64 %	367 026			367 026		389		390
B03300	319 658	58 283	142 953		201 236	63 %	118 292			118 292	2	128		130
B03310	2 189 721	1 157 991	353 053		1 511 044	69 %	643 870			643 870		34 807		34 807
B03320	118 896	68 036	9 528		77 564	65 %	35 450			35 450		5 882		5 882
B03323	6 082 875	1 823 330	2 201 612		4 024 942	66 %	2 049 829		1 345	2 051 174		6 759		6 759

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 33	8 711 151	3 107 641	2 707 145		5 814 786	67 %	2 847 442		1 345	2 848 787	2	47 576		47 578
B03400	360 768	273 793	51 143		324 935	90 %	35 833			35 833				
Total 34	360 768	273 793	51 143		324 935	90 %	35 833			35 833				
B03500	738 808	113 297	302 465		415 761	56 %	316 763			316 763	4 940	1 344		6 284
Total 35	738 808	113 297	302 465		415 761	56 %	316 763			316 763	4 940	1 344		6 284
B03700	42 621	18 339	18 560		36 899	87 %	5 472			5 472		250		250
B03720	1 155 781	1 034 930			1 034 930	90 %					120 851			120 851
Total 37	1 198 402	1 053 269	18 560		1 071 829	89 %	5 472			5 472	120 851	250		121 101
B03800	103 876	30 661	39 988		70 649	68 %	33 227			33 227				
Total 38	103 876	30 661	39 988		70 649	68 %	33 227			33 227				
Total Title B-3	15 126 001	7 431 323	3 402 529	10 281	10 844 133	72 %	4 082 220		1 345	4 083 565	136 882	61 388	32	198 302
B04100	4 791 500			882 250	882 250	18 %			3 909 250	3 909 250				
B04101	323 679			191 291	191 291	59 %			132 388	132 388				
B04102	187 300			31 250	31 250	17 %			156 050	156 050				
Total 41	5 302 480			1 104 792	1 104 792	21 %			4 197 688	4 197 688				
Total Title B-4	5 302 480			1 104 792	1 104 792	21 %			4 197 688	4 197 688				
GRAND TOTAL	56 703 666	37 046 062	5 971 440	2 111 402	45 128 904	80 %	6 613 217		4 663 817	11 277 034	138 420	158 508	799	297 728

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					13 835 809	13 835 809			
A01101					6 180 826	6 180 826			
A01102					726 733	726 733			
A01110					1 690 922	1 690 922			
A01171					775 936	775 936			
Total 11					23 210 225	23 210 225			
A01200	5 000		5 000		52 630	47 630		5 000	5 000
A01201					59 839	59 839			
Total 12	5 000		5 000		112 469	107 469		5 000	5 000
A01300					1 670	1 670			
Total 13					1 670	1 670			
A01400	1 002		1 002		52 373	16 100		36 273	36 273
A01410	15 954	(1 192)	14 762		68 647	58 754		9 893	9 893
Total 14	16 957	(1 192)	15 765		121 020	74 854		46 166	46 166
A01500	58 715	(10 865)	47 850		141 977	81 547		60 430	60 430
A01504	5 000		5 000		134 000	120 889		13 111	13 111
Total 15	63 715	(10 865)	52 850		275 977	202 436		73 541	73 541
A01630					746	746			
Total 16					746	746			

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	
A01800	160 802	(13 704)	147 099		343 164	198 805		144 359	144 359
Total 18	160 802	(13 704)	147 099		343 164	198 805		144 359	144 359
Total Title A-1	246 474	(25 761)	220 713		24 065 271	23 796 205		269 067	269 067
A02000					2 795 552	2 795 552			
A02010	8 567	(367)	8 201		75 432	72 068		3 363	3 363
A02020	522 215	(22 367)	499 848		1 994 880	1 363 789		631 091	631 091
A02050	195 696	(831)	194 865		1 471 480	1 236 837		234 643	234 643
Total 20	726 479	(23 565)	702 914		6 337 343	5 468 246		869 097	869 097
A02101	1 472 247	(4 506)	1 467 741		2 551 727	1 187 112		1 364 614	1 364 614
A02102	130 066	(6 239)	123 827		92 306	86 866		5 441	5 441
Total 21	1 602 313	(10 746)	1 591 568		2 644 033	1 273 978		1 370 055	1 370 055
A02210					2 555			2 555	2 555
A02230	65 722	(29 117)	36 604		11 231	11 007		223	223
A02250	8 019	(269)	7 750		11 143	3 088		8 055	8 055
Total 22	73 741	(29 387)	44 354		24 929	14 095		10 833	10 833
A02300	4 492		4 492		25 736	17 313		8 423	8 423
A02320	716	(528)	188		2 350	1 898		452	452
A02330	1 980	(1 980)							
Total 23	7 188	(2 508)	4 680		28 086	19 212		8 875	8 875
A02400	3 542	(2 662)	880		18 048	10 314		7 734	7 734

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	
A02410	6 296	(2 493)	3 803		44 351	29 018		15 333	15 333
Total 24	9 837	(5 155)	4 682		62 399	39 332		23 067	23 067
Total Title A-2	2 419 558	(71 360)	2 348 198		9 096 790	6 814 863		2 281 927	2 281 927
B03000	80 060	(8 100)	71 960		1 549 333	1 101 452		447 881	447 881
B03005	1 839	(775)	1 064		3 809	2 264		1 545	1 545
B03010					56 674	48 967		7 707	7 707
B03020	711	(169)	543		17 359	17 350		10	10
Total 30	82 610	(9 043)	73 567		1 627 175	1 170 031		457 143	457 143
B03100	5 710	(2 786)	2 924		105 982	91 142		14 840	14 840
B03120	51		51		40 715	38 075		2 640	2 640
B03130					19 363	17 528		1 835	1 835
B03140					6 387	6 387			
B03150					1 091 966	1 091 966			
Total 31	5 761	(2 786)	2 975		1 264 412	1 245 097		19 315	19 315
B03200	207 075	(389)	206 686		814 842	447 816		367 026	367 026
Total 32	207 075	(389)	206 686		814 842	447 816		367 026	367 026
B03300	143 080	(128)	142 953		176 576	58 283		118 292	118 292
B03310	387 860	(34 807)	353 053		1 801 861	1 157 991		643 870	643 870
B03311					9 500 000			9 500 000	9 500 000
B03320	15 410	(5 882)	9 528		103 486	68 036		35 450	35 450

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	
B03323	2 208 371	(6 759)	2 201 612		3 873 160	1 823 330		2 049 829	2 049 829
Total 33	2 754 721	(47 576)	2 707 145		15 455 082	3 107 641		12 347 442	12 347 442
B03400	51 143		51 143		309 625	273 793		35 833	35 833
Total 34	51 143		51 143		309 625	273 793		35 833	35 833
B03500	303 808	(1 344)	302 465		430 060	113 297		316 763	316 763
Total 35	303 808	(1 344)	302 465		430 060	113 297		316 763	316 763
B03700	18 810	(250)	18 560		23 811	18 339		5 472	5 472
B03720	1 322 895	(65 063)	762 623	495 209	1 155 781	272 307		883 474	1 378 683
Total 37	1 341 705	(65 313)	781 183	495 209	1 179 592	290 646		888 946	1 384 155
B03800	39 988		39 988		63 888	30 661		33 227	33 227
Total 38	39 988		39 988		63 888	30 661		33 227	33 227
Total Title B-3	4 786 812	(126 451)	4 165 152	495 209	21 144 676	6 678 982		14 465 694	14 960 903
B04100	644 578	(126 355)	509 670	8 553	2 240 661	372 580		1 868 081	1 876 634
B04101					309 581	191 291		118 290	118 290
B04102					31 250	31 250			
Total 41	644 578	(126 355)	509 670	8 553	2 581 493	595 122		1 986 371	1 994 924
Total Title B-4	644 578	(126 355)	509 670	8 553	2 581 493	595 122		1 986 371	1 994 924
GRAND TOTAL	8 097 421	(349 926)	7 243 733	503 762	56 888 230	37 885 171		19 003 059	19 506 821

EXPLANATORY NOTES

Budgetary Result

The budgetary result for 2021, amounting to EUR 297 653, represents a surplus to be returned back to the Commission and is comprised of:

- EUR 159 308 – not used payment appropriations carried over from 2020 (C8 and C5),
- EUR 138 420 – not used payment appropriations current year (B 2021 not paid nor carried over),
- EUR (75) – foreign exchange rate differences.

Revenue

In 2021 Eurojust received a contribution of EUR 43 797 699 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 43 797 699 initial budget, of which EUR 952 693 surplus for year 2019 returned back to the Commission in 2020.

Other revenue received, amounting to EUR 347 417, consists of internal assigned revenue and non-assigned revenue for:

- EUR 26 997 – miscellaneous recoveries for missions, trainings, secondment of staff, insurance claims (assigned)
- EUR 276 406 – Energy tax refund 2018-2020 (assigned)
- EUR 22 014 – overpaid utilities office premises (assigned)
- EUR 22 000 – sale of three vehicles (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 revenue stemming from the Danish Contribution agreement in 2021 is EUR 1 010 733.

In addition, Eurojust received in 2021 prefinancing in the amount of EUR 323 679 from Europol to fund the SIRIUS Project and EUR 187 300 to finance the EUIPO Actions.

Budget Implementation

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

The implementation of commitment appropriations represents 99.97% (2020: 99.99%) of final adopted budget in commitment appropriations.

The implementation of payment appropriations represents 84.6% (2020: 85.4%) of final adopted budget in payment appropriations.

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

The implementation of commitment appropriations represents 95.5% (2020: 91.1%) of total commitment appropriations available in 2021, including long term projects such as EuroMed, SIRIUS and EUIPO.

The implementation of payment appropriations represents 79.6% (2020: 78.1%) of total payment appropriations available in 2021, including long term projects such as EuroMed, SIRIUS and EUIPO.

The carryover of commitment appropriations is at a level of 4.4% of total available commitment appropriations, consisting solely of appropriations stemming from assigned revenue, including long term projects such as EuroMed, SIRIUS and EUIPO.

The carryover of payment appropriations is at a level of 19.9% of total payment appropriations available including long term projects such as EuroMed, SIRIUS and EUIPO and contains the following main items:

- Outstanding payment appropriations for EuroMed (EUR 3.9 M)
- Outstanding payment appropriations for SIRUS (EUR 132 K)
- Outstanding payment appropriations for EUIPO (EUR 156 K)
- Outstanding orders related to ICT projects and computer infrastructure (EUR 4.1 M)
- Building related costs - maintenance, utilities, security (EUR 1.2 M)
- Outstanding payments related to coordination meetings and related missions which took place in 2021 (EUR 476 K)
- Outstanding payments related to Corporate communications and publications (EUR 367 K)
- Outstanding payments related to EJM projects (EUR 317 K).

The cancellation of commitment appropriations totalled EUR 18 368, which represents only 0.03% of the total available budget in commitments.

The cancellation of payment appropriations amounts to EUR 297 728, which represents 0.5% of the total available budget in payments.

Budget Implementation of assigned revenue and expenditure

- **Appropriations arising from internal assigned revenue cashed in 2021 (fund source C4)**

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

- Revenue arising from the repayment of overpaid mission expenses - EUR 20 086, Title 1 (Staff)
- Revenue arising from the refund of overpaid utility costs, Energy Tax refund for 2018-2020 and sales of vehicles - EUR 324 405, Title 2 (Administrative)

- Revenue arising from the repayment of overpaid operational mission costs, and computer infrastructure for National Desks - EUR 2 799, Title 3 (Operational).

Commitment appropriations – 5.53% committed, remaining 94.47% carried over to 2022; Payment appropriations – 7.57% paid, remaining 92.43% carried over to 2022.

- **Appropriations arising from internal assigned revenue cashed in 2020 and carried over to 2021 (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 51 675, 98.45% of which were committed. The appropriations were utilised for the expenses, for which the revenue was initially assigned, i.e. medical services, training and development, maintenance and operational missions.

The payment appropriations of existing commitments are carried over to 2022 in fund source C8.

The cancellation of carryovers to C5 amounts to EUR 799.

Budget Implementation of payment appropriations carried over from 2020 to 2021 (fund source C2 and C8)

The total amount of payment appropriations carried over from 2020 to 2021 amounts to EUR 6 129 948, 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.

97.4% of the payment appropriations carried over from 2020 to 2021 was implemented in 2021.

The cancellation of carryovers amounts to EUR 158 508 and relates mainly to coordination and other meetings, ICT projects and infrastructure, administrative and operational missions, telecommunications and vehicle services.

Budget Transfers

There were five budget transfer occasions during the year, the same amount as in 2020. 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, strengthen business continuity and fund preparatory activities for the new CMS. In addition, these gains presented the opportunity to undertake other important investments that had been deprioritised due to successive years of budget constraints.



EUROJUST

European Union Agency for Criminal Justice Cooperation
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ANNEX

ESTABLISHMENT PLAN

Temporary agents

Function group and grade	2021			
	Authorised under the EU Budget		Filled as at 31/12/2021	
	Permanent posts	Temporary Posts	Permanent posts	Temporary Posts
AD 16		-		-
AD 15		-		-
AD 14		1		1
AD 13		1		-
AD 12		1		1
AD 11		5		3
AD 10		12		6
AD 9		22		17
AD 8		21		18
AD 7		29		13
AD 6		2		13
AD 5		6		20
AD total		100		92
AST 11		-		-
AST 10		-		-
AST 9		1		1
AST 8		-		-
AST 7		1		2
AST 6		5		9
AST 5		52		28
AST 4		48		39
AST 3		-		27
AST 2		-		9
AST 1		-		-
AST total		107		115
GRAND TOTAL		207		207

Contract agents

Contract Agents	2021	
	Authorised	Headcount on 31.12.2021
Function Group IV	12	10
Function Group III	11	14.5
Function Group II	7	6
Function Group I	-	-
Total	30	30.5

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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