



## **Executive Board Decision 2023-01**

**of 12 June 2023**

### **adopting the opinion of the Executive Board on the Eurojust final annual accounts 2022**

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 observations of the European Court of Auditors in their draft annual report on Eurojust for the 2022 financial year,

Having regard to the final annual accounts of Eurojust for the financial year 2022 signed off by the Accounting Officer on 31 May 2023 and by the Administrative Director on 1 June 2023 and sent to the Executive Board on 5 June 2023,

Whereas:

- (1) The final annual accounts of Eurojust for the financial year 2022 are attached as Annex I to this opinion;
- (2) The Court of Auditors’ draft annual report on EU agencies for the 2022 financial year, and which relates specifically to Eurojust has been presented to the Executive Board;
- (3) Ernst & Young Independent Auditors Report on the provisional annual accounts 2022 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 2022;
  - The independent external auditor has made no reservation concerning the reliability of the Eurojust 2022 annual accounts.
2. The Executive Board gives a favourable opinion on and endorses the final annual accounts of Eurojust for the financial year 2022.
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 2022, together with this opinion, to the European Parliament, the Council, the European Court of Auditors and the Accounting Officer of the Commission.

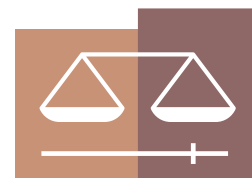
Done at The Hague on 12 June 2023

On behalf of the Executive Board of Eurojust,

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

Ladislav Hamran

President of Eurojust



**EUROJUST**

European Union Agency for  
Criminal Justice Cooperation

# Final Annual Accounts of Eurojust

## Financial Year 2022

June 2023

*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 2023.

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 2023.

The final annual accounts will be published on Eurojust website:

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

The Hague, 31 May 2023

A handwritten signature in blue ink, appearing to read "A. Haydar", with a long horizontal flourish extending to the right.

Aleksandra Haydar  
The Accounting Officer of Eurojust

The Hague, 1 June 2023

A handwritten signature in blue ink, appearing to read "E. van W.", with a horizontal line underneath.

Evert van Walsum  
The Administrative Director of Eurojust

## Table of Contents

CERTIFICATION OF THE ACCOUNTS.....	4
INTRODUCTION.....	5
FINANCIAL STATEMENTS.....	7
BALANCE SHEET.....	8
STATEMENT OF FINANCIAL PERFORMANCE.....	9
CASH FLOW STATEMENT.....	10
STATEMENT OF CHANGES IN NET ASSETS.....	10
NOTES TO THE FINANCIAL STATEMENTS.....	11
1. SIGNIFICANT ACCOUNTING POLICIES.....	11
2. NOTES TO THE BALANCE SHEET.....	16
3. NOTES TO THE STATEMENT OF FINANCIAL PERFORMANCE.....	22
4. NOTES TO THE CASH FLOW STATEMENT.....	25
5. CONTINGENT ASSETS AND LIABILITIES.....	25
6. OTHER SIGNIFICANT DISCLOSURES.....	25
7. PROTECTION OF THE BUDGET OF EUROJUST.....	28
8. FINANCIAL INSTRUMENTS.....	28
REPORTS ON IMPLEMENTATION OF THE BUDGET.....	32
BUDGET IMPLEMENTATION AT A GLANCE.....	33
BUDGETARY STRUCTURE AND PRINCIPLES.....	36
BUDGETARY OUTTURN ACCOUNT.....	39
RECONCILIATION OF THE BUDGET RESULT WITH THE ECONOMIC RESULT.....	40
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS.....	41
BUDGET IMPLEMENTATION.....	43
EXPLANATORY NOTES.....	59
ANNEX.....	63
ESTABLISHMENT PLAN.....	64
Glossary and Abbreviations.....	66

## CERTIFICATION OF THE ACCOUNTS

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)<sup>1</sup> and I hereby certify that the annual accounts of Eurojust for the year 2022 have been prepared in accordance with Title IX of the FFR and the accounting rules adopted by the Commission's Accounting Officer, as to be applied by all the institutions and Union bodies.

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

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

Aleksandra Haydar

The Accounting Officer of Eurojust

---

<sup>1</sup> 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.<sup>2</sup> 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 functions. They are

---

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

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, who is appointed by the College. 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. As of 1<sup>st</sup> March 2023, the Administrative Director is Mr Evert van Walsum, preceded by Mr Vincent Jamin as ad interim in January and February 2023 and Mr Nikolaos Panagiotopoulos until the end of 2022.

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.



# FINANCIAL STATEMENTS

## BALANCE SHEET

EUR

	Note	31.12.2022	31.12.2021
<b>NON-CURRENT ASSETS</b>		<b>11 890 387</b>	<b>12 553 421</b>
<b>Intangible Assets</b>	2.1	<b>562 955</b>	<b>755 987</b>
<b>Property, Plant and Equipment</b>	2.2	<b>11 324 432</b>	<b>11 794 434</b>
Buildings		5 959 007	6 679 910
Plant and equipment		6 703	16 118
Computer hardware		2 766 014	1 773 357
Furniture and vehicles		1 341 761	1 645 665
Vehicles under Finance Lease		115 940	164 778
Other fixtures and fittings		1 135 006	1 514 606
<b>Non-Current Receivables and Recoverables</b>		<b>3 000</b>	<b>3 000</b>
Deposits		3 000	3 000
<b>CURRENT ASSETS</b>		<b>15 554 994</b>	<b>13 220 879</b>
<b>Exchange Receivables</b>	2.3	<b>2 325 904</b>	<b>1 590 717</b>
Deferred charges		1 560 718	871 716
Deferred charges with consolidated entities		727 415	690 913
Sundry and current receivables		37 771	28 088
<b>Non-Exchange Receivables</b>	2.4	<b>417 082</b>	<b>331 320</b>
Current recoverable member states		394 333	331 320
Accrued income		22 749	-
<b>Cash and cash equivalents</b>	2.5	<b>12 812 008</b>	<b>11 298 842</b>
<b>TOTAL ASSETS</b>		<b>27 445 381</b>	<b>25 774 300</b>
<b>NON-CURRENT LIABILITIES</b>		<b>6 658 186</b>	<b>4 889 613</b>
<b>Provisions</b>	2.6	<b>2 850 800</b>	<b>2 850 800</b>
<b>Liabilities to consolidated entities</b>	2.7	<b>3 700 923</b>	<b>1 896 439</b>
<b>Lease liability vehicles</b>	2.8	<b>106 463</b>	<b>142 374</b>
<b>CURRENT LIABILITIES</b>		<b>8 690 226</b>	<b>7 711 346</b>
<b>Provisions</b>	2.9	<b>147 200</b>	<b>117 000</b>
<b>Payables</b>	2.10	<b>3 988 830</b>	<b>2 511 291</b>
Sundry and current payables		77 681	120 300
Lease liability vehicles		35 910	34 204
Accounts payable to consolidated EU entities		3 875 238	2 356 787
<b>Accrued charges and deferred income</b>	2.11	<b>4 554 196</b>	<b>5 083 055</b>
Accrued charges		3 302 770	3 518 942
Deferred income		1 251 426	1 564 113
<b>TOTAL LIABILITIES</b>		<b>15 348 412</b>	<b>12 600 959</b>
<b>NET ASSETS</b>		<b>12 096 970</b>	<b>13 173 341</b>
Accumulated surplus/deficit		13 173 341	14 031 829
Economic result of the year		(1 076 372)	(858 487)

## STATEMENT OF FINANCIAL PERFORMANCE

EUR

	Note	2022	2021
<b>REVENUE</b>		<b>52 965 384</b>	<b>46 461 968</b>
<b>Non-Exchange Revenue</b>	3.1	<b>51 636 155</b>	<b>45 436 462</b>
EU Contribution		48 909 403	43 500 046
DG NEAR		1 916 303	1 110 848
Other consolidated entities		491 267	235 932
Other non-exchange revenue		319 181	589 636
<b>Exchange Revenue</b>	3.2	<b>1 329 229</b>	<b>1 025 506</b>
Contribution from Denmark		1 299 271	956 530
Other exchange revenue		29 958	68 976
<b>EXPENSES</b>		<b>(54 041 756)</b>	<b>(47 320 456)</b>
Operational	3.3	<b>(9 955 389)</b>	<b>(10 226 502)</b>
Staff costs	3.4	(24 775 911)	(22 429 094)
Property, plant and equipment related costs	3.5	(6 301 880)	(6 910 634)
Other expenses	3.6	(10 713 712)	(5 535 078)
Other expenses with consolidated entities	3.7	(2 282 979)	(2 212 184)
Finance costs	3.8	(11 885)	(6 965)
<b>SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES</b>		<b>(1 076 372)</b>	<b>(858 487)</b>
<b>ECONOMIC RESULT OF THE YEAR</b>		<b>(1 076 372)</b>	<b>(858 487)</b>

## CASH FLOW STATEMENT

EUR

	Note	2022	2021
Economic result of the year		(1 076 372)	(858 487)
<b>Operating activities</b>	4.1	<b>5 121 291</b>	<b>3 905 980</b>
Amortisation		372 817	491 867
Depreciation		2 821 971	3 286 644
(Increase)/decrease in receivables and recoverables		(820 949)	(1 339 445)
Increase/(decrease) in provisions		30 200	117 000
Increase/(decrease) in non-current liabilities		1 768 573	(1 167 561)
Increase/(decrease) in payables		(569 770)	960 678
Increase/(decrease) in payables to consolidated entities		1 518 451	1 578 797
(Gains)/Losses on sale of property, plant and equipment		-	(22 000)
<b>Investing activities</b>	4.2	<b>(2 531 753)</b>	<b>(2 406 679)</b>
(Purchase) of intangible assets and property, plant and equipment		(2 531 753)	(2 428 679)
Proceeds from sale of intangible assets and property, plant and equipment		-	22 000
<b>Net Cash flow</b>		<b>1 513 166</b>	<b>640 813</b>
Net increase/(decrease) in cash and cash equivalents		1 513 166	640 813
Cash and cash equivalents at the beginning of the year		11 298 842	10 658 029
Cash and cash equivalents at year-end		12 812 008	11 298 842

## STATEMENT OF CHANGES IN NET ASSETS

EUR

	Note	Accumulated Surplus/(Deficit)	Economic result of the year	Net Assets (total)
<b>Balance as at 31 December 2021</b>		<b>14 031 829</b>	<b>(858 487)</b>	<b>13 173 341</b>
Changes in accounting policies		-	-	-
<b>Balance as at 1 January 2022</b>		<b>14 031 829</b>	<b>(858 487)</b>	<b>13 173 341</b>
Allocation of prior year economic result		(858 487)	858 487	0
Economic result of the year			(1 076 372)	<b>(1 076 372)</b>
<b>Balance as at 31 December 2022</b>		<b>13 173 341</b>	<b>(1 076 372)</b>	<b>12 096 970</b>

# 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.<sup>3</sup> The general accounts allow for the preparation of the financial statements as they show all charges and income for the financial year and are designed to establish the financial position in the form of a balance sheet as at 31 December.

### 1.2. Accounting principles

The objectives of the financial statements are to provide information about the financial position, performance and cash flows of an entity that is useful to a wide range of users. For a public sector entity such as Eurojust, the objectives are more specifically to provide information useful for decision-making, and to demonstrate the accountability of the entity for the resources entrusted to it.

Article 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

---

<sup>3</sup> 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**

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.

2022	Internally generated Computer Software	Other Computer Software	Total Computer Software	Intangible assets under construction	Total
Gross carrying amounts 01.01.2022	5 884 441	956 703	6 841 144	-	6 841 144
<b>Additions</b>	-	179 785	-	-	179 785
<b>Disposals</b>	-	-	-	-	-
<b>Transfer between headings</b>	-	-	-	-	-
Gross carrying amounts 31.12.2022	5 884 441	1 136 488	7 020 929	-	7 020 929
Accumulated amortization and impairment 01.01.2022	(5 209 222)	(875 935)	(6 085 157)	n/a	(6 085 157)
<b>Amortization</b>	(323 866)	(48 950)	(372 817)	n/a	
<b>Disposals</b>				n/a	
Accumulated amortization and impairment 31.12.2022	(5 533 088)	(924 885)	(6 457 974)	n/a	(6 457 974)
Net carrying amounts 31.12.2022	(351 353)	(211 602)	(562 955)	-	(562 955)

Not capitalised cost	Research cost	Not capitalised development cost
<b>Cost of the year (excl. amortisation)</b>	959 394	-

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.

2022	Buildings	Plant and Equipment	Computer Hardware	Furniture and Vehicles	Vehicles under Finance Lease	Other Fixtures and Fittings	Total
Gross carrying amounts 01.01.2022	10 877 575	130 282	10 483 693	3 101 548	195 353	6 032 832	30 821 283
<b>Additions</b>	226 214	-	2 122 783	2 972	-	-	2 351 969
<b>Disposals</b>	-	-	-	-	-	(21 589)	(21 589)
<b>Other changes</b>	-	-	-	-	-	-	-
Gross carrying amounts 31.12.2022	11 103 789	130 282	12 606 476	3 104 520	195 353	6 011 243	33 151 663
Accumulated amortization & impairment 01.01.2022	(4 197 665)	(114 164)	(8 710 336)	(1 455 883)	(30 575)	(4 518 226)	(19 026 849)
<b>Depreciation</b>	(947 117)	(9 415)	(1 130 126)	(306 875)	(48 838)	(379 600)	(2 821 971)
<b>Disposals</b>	-	-	-	-	-	21 589	21 589
<b>Other changes</b>	-	-	-	-	-	-	-
Accumulated amortization & impairment 31.12.2022	(5 144 781)	(123 579)	(9 840 462)	(1 762 759)	(79 413)	(4 876 237)	(21 827 231)
<b>Net carrying amounts 31.12.2022</b>	5 959 007	6 703	2 766 014	1 341 761	115 940	1 135 006	11 324 432

**CURRENT ASSETS**
**2.3. Exchange Receivables**

	2022	2021
Deferred charges	1 560 718	871 716
Deferred charges with consolidated EU entities	727 415	690 913
Sundry receivables	37 771	27 588
Current receivables	-	500
<b>Total</b>	<b>2 325 904</b>	<b>1 590 717</b>

The deferred charges (pre-payments) consist of prepaid subscriptions, maintenance fees, and European School fee for the second part of the school year in 2023.

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**

	2022	2021
Current recoverable Member States	394 333	331 320
Accrued income	22 749	-
<b>Total</b>	<b>417 082</b>	<b>331 320</b>

Current recoverable Member States represent outstanding VAT refund for Q3 and Q4 of 2022 and outstanding Dutch Insurance Premium Tax refund for 2022. 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 represents the bank interest accrued for 2022 and cashed in the beginning of 2023.

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

**2.5. Cash and cash equivalents**

	2022	2021
Bank accounts	12 797 654	11 271 088
Imprest accounts	14 354	27 754
<b>Total</b>	<b>12 812 008</b>	<b>11 298 842</b>

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 Justice 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.

In 2022, Eurojust concluded a contribution agreement with the European Commission, DG NEAR, for the Western Balkans Criminal Justice project (WB CRIM JUST) aiming to enhance operational cooperation within Western Balkans and between those countries and EU Member States. The project runs from 2022 to 2026.

In 2022, Eurojust received a 90% pre-financing for WB CRIM JUST in the amount of EUR 5,400,000. Since the project runs for more than one year, the corresponding contribution part of the open pre-financing has been recognised as a long-term liability.

	2022	2021
EuroMed Justice – DG NEAR	-	1 896 439
WB CRIM JUST – DG NEAR	3 700 923	-
<b>Total</b>	<b>3 700 923</b>	<b>1 896 439</b>

Project	Partner	Gross Pre-financing received	SoFP Impact prior years	SoFP Impact 2022	Net Pre-Financing
EuroMed Justice	DG NEAR	5 000 000	1 319 474	1 817 226	1 863 300
WB CRIM JUST	DG NEAR	5 400 000	-	99 077	5 300 923
<b>Total</b>		<b>10 400 000</b>	<b>1 319 474</b>	<b>1 916 303</b>	<b>7 164 223</b>

## 2.8. Non-current lease liability vehicles

	2022	2021
Finance lease liability vehicles	106 463	142 374
<b>Total</b>	<b>106 463</b>	<b>142 374</b>

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

	2022	2021
Provision for legal cases	147 200	117 000
<b>Total</b>	<b>147 200</b>	<b>117 000</b>

### 2.10. Current payables

	2022	2021
Sundry payables	77 681	2 259
Open pre-financing < 1 year - Denmark	-	118 042
Finance lease liability vehicles	35 910	34 204
Repayable positive budgetary result - DG Justice	177 440	297 652
Open pre-financing < 1 year - DG NEAR EuroMed Justice	1 863 300	1 784 087
Open pre-financing < 1 year - DG NEAR WB CRIM JUST	1 600 000	-
Open pre-financing < 1 year - Europol	229 972	118 998
Open pre-financing < 1 year - EUIPO	4 525	156 050
<b>Total</b>	<b>3 988 830</b>	<b>2 511 291</b>

Sundry payables represent returned payments and good/services received but not paid yet.

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, the WB CRIM JUST project, see note 2.7, the SIRIUS project and the cooperation agreement with EUIPO, respectively.

### 2.11. Accrued charges and deferred income

	2022	2021
Accrued charges	3 302 770	3 518 942
Out of which accrued charges for annual leave carried over to the following year	656 369	595 879
Deferred income	1 251 426	1 564 113
	<b>4 554 196</b>	<b>5 083 055</b>

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.

	2022	2021
Union contribution – annual subsidy	48 909 403	43 500 046
Union contribution – DG NEAR	1 916 303	1 110 848
Other consolidated entities	491 267	235 932
Income from donation	312 822	312 822
Miscellaneous recoveries	6 359	276 813
<b>Total</b>	<b>51 636 155</b>	<b>45 436 462</b>

The Union contribution consist of the annual subsidy received from DG Justice and the recognised revenue from the contributions received from DG NEAR for EuroMed Justice Programme and WB CRIM JUST project, see note 2.7.

Revenue from other consolidated entities represent the recognised 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 water tax refunds by the Host State.

### 3.2. Exchange revenue

	2022	2021
Contribution from Denmark	1 299 271	956 530
Miscellaneous recoveries	3 770	43 105
Bank interest	26 171	-
Sale of fixed assets	-	22 000
Exchange rate gains	17	3 871
<b>Total</b>	<b>1 329 229</b>	<b>1 025 506</b>

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

	2022	2021
Temporary agents	209	206
Contract agents	31	25
<b>Total</b>	<b>240</b>	<b>231</b>

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

	2022	2021
Maintenance and security of buildings	3 052 596	3 138 455
Insurance	54 496	(6 333)
Depreciation of tangible fixed assets	2 821 971	3 286 644
Amortization of intangible fixed assets	372 817	491 867
<b>Total</b>	<b>6 301 880</b>	<b>6 910 634</b>

### 3.6. Other expenses

	2022	2021
Rent of buildings	2 856 843	2 790 267
Office supplies and maintenance	5 293 624	1 767 513
Communications and publications	194 825	51 963
Insurance others	14 342	76 120
Car and transport expenses	24 487	21 071
Recruitment costs	89 591	47 213
Training costs	214 898	421 014
Missions	40 742	1 670
Experts and related expenditure	223 075	189 631
External IT services	1 662 594	49 734
External non-IT services	98 678	114 935
Foreign exchange losses	13	3 946
	<b>10 713 712</b>	<b>5 535 078</b>

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).

### 3.7. Other expenses with consolidated entities

	2022	2021
Expenses with consolidated EU entities	2 282 979	2 212 184

### 3.8. Financial expenses

	2022	2021
Interest expense on finance lease	7 882	5 279
Bank charges	4 002	1 686
	<b>11 884</b>	<b>6 965</b>

## **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 2022.

### **5.2. Contingent liabilities**

Eurojust has identified no contingent liabilities in 2022.

## **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	3 615 500	14 462 000	29 776 749	47 854 249

### 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 2022 total rental amount is EUR 6 305 690, out of which Eurojust has paid EUR 2 856 843 and an amount of EUR 3 448 846 is considered as services in-kind for 2022.

### 6.3. Outstanding commitments not yet expensed

	2022	2021
Outstanding commitments (budgetary RAL)	17 795 408	19 506 821
Accrued expenses (excl. annual leave carried over)	(2 646 401)	(2 923 063)
Deferred expenses	(2 288 133)	(1 562 629)
<b>Outstanding commitments not yet expensed</b>	<b>12 860 874</b>	<b>15 021 129</b>

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 2022 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

	2022	2021
Multi-annual contractual commitments	3 676 387	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 2022.

### 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 2022. 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

The COVID-19 crisis led to temporary service adjustments and created cost saving opportunities in a number of processes, enabling Eurojust to invest in its ICT infrastructure, ICT security and video conferencing systems. At the same time, COVID-19 also had a temporary impact on the agency's operational workload that as of 2022 has continued to grow with pre-pandemic trends.

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. The War in Ukraine

As part of the EU response to the war in Ukraine, the European Parliament and the Council approved the Commission legislative proposal to reinforce Eurojust's mandate for preserving, analysing and storing evidence relating to genocide, crimes against humanity, war crimes and related criminal offences. Accompanied with the necessary financial and human resource reinforcements, these new tasks strengthen the agency's role in supporting the coordination and cooperation between national authorities investigating and prosecuting serious core international crime (CIC).

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

### 6.10. Migration to the next generation EU corporate financial system

Eurojust has migrated to the new budgetary, accounting and financial system, SUMMA, as one of the first three pilot agencies. The SUMMA programme is the European Commission initiative to replace ABAC (the current central accounting, budgetary and treasury system) with a modernised finance system based on commercial off-the-shelf ERP software, notably SAP S/4HANA. The system is owned by the European Commission and managed by the Directorate General for Budget (DG BUDG). Its governance is organized in different levels and includes the following Boards:

- Supervisory Board
- Steering Committee
- Management Board
- Solution Progress Board

In October 2022, DG BUDG started an assurance exercise on SUMMA which was finalised in the second quarter of 2023. While the SUMMA system was not validated by the Commission, the assurance exercise provides a quality assessment of the system and assurance by the Accounting Officer of the European Commission as the project owner.

The accounting officer of Eurojust finalized its own validation of the system, limited to certain criteria, and hereby relying upon the work done by the European Commission.

SUMMA was put into production as from 01.01.2022 although at that moment not all legacy data had been migrated and some functionalities had not yet been fully developed. This led to delays in the processing of financial transactions at the agency and most notably, affected payment times with only 47% of payments of invoices and cost claims executed on time.

#### **6.11. Events after the balance sheet date**

At the date of issue of the accounts, no material issue came to the attention of the accounting officer of Eurojust or were reported to her that would require separate disclosure under that section.

### **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 2022. 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 2022.

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 2022	Bank accounts
<b>Counterparties <u>with</u> external credit rating</b>	<b>12 812 008</b>
Prime and high grade	12 812 008

31 December 2022	Not past due	Total
Receivables gross carrying amount	36 936	<b>36 936</b>
Impairment	-	-
<b>Net receivables</b>	<b>36 936</b>	<b>36 936</b>

The above financial assets are neither past due nor impaired.

### Liquidity risk

Liquidity risk is the risk that the entity will encounter difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset. 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 2022	< 1 year	Total
Payables with third parties	77 681	77 681
Payables with consolidated entities	3 875 238	3 875 238
<b>Total liabilities</b>	<b>3 952 919</b>	<b>3 952 919</b>

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. Bank accounts opened in the name of Eurojust may not be overdrawn. 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 2022		
<b>Financial assets</b>	<b>12 848 944</b>	<b>12 848 944</b>
All receivables with third parties (excl. receivables with MS and receivables with consol. entities)	36 936	36 936
Cash and cash equivalents	12 812 008	12 812 008
<b>Financial liabilities</b>	<b>3 952 919</b>	<b>3 952 919</b>
Payables with third parties	77 681	77 681
Payables with consolidated entities	3 875 238	3 875 238
<b>Net Position</b>	<b>8 896 025</b>	<b>8 896 025</b>

## Fair value

The estimated fair values of all financial instruments of Eurojust are equal or approximate to their book values as at 31 Dec 2022 and 31 Dec 2021. All financial assets and liabilities are receivable or repayable on demand or within one year.

## **REPORTS ON IMPLEMENTATION OF THE BUDGET**

## BUDGET IMPLEMENTATION AT A GLANCE

Revenue (1)	Commitment Appropriations (2)	Payment Appropriations (3)
<ul style="list-style-type: none"> <li>• 100% collected (2021: 100%)</li> <li>• 100% Final Budget (2021: 100%)</li> <li>• 100% Contribution from Denmark (2021: 100%)</li> <li>• 100% Other revenue (2021: 100%)</li> <li>• 100% SIRIUS Project (2021: 100%)</li> <li>• 100% EUIPO Actions (2021: 100%)</li> <li>• 100% IPA III Western Balkans Project</li> </ul>	<ul style="list-style-type: none"> <li>• 99.9% committed (2021: 99.2%)</li> <li>• 99.9% on administrative costs (2021: 98.7%)</li> <li>• 99.8% on operational budget (2021: 99.9%)</li> <li>• 0.01% carryovers (2021: 0.8%)</li> <li>• 0.07% cancelled (2021: 0.03%)</li> </ul>	<ul style="list-style-type: none"> <li>• 90.4% paid (2021: 85.6%)</li> <li>• 94.5% on administrative costs (2021: 91.5%)</li> <li>• 76.6% on operational budget (2021: 71.7%)</li> <li>• 9.2% carryovers (2021: 19.3%)</li> <li>• 0.3% cancelled (2021: 0.6%)</li> </ul>

(1) Funds cashed, including assigned revenues

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

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

### Long Term Projects

Revenue (1)	Commitment Appropriations (2)	Payment Appropriations (3)
<ul style="list-style-type: none"> <li>• <b>EuroMed Justice</b></li> <li>• <i>Total value:</i> <i>EUR 5 000 000</i></li> <li>• <i>Duration: 3 years</i></li> <li>• <i>PF received in 2020:</i> <i>EUR 5 000 000</i></li> <li>• <b>SIRIUS Project</b></li> <li>• <i>Total value:</i> <i>EUR 1 265 436</i></li> <li>• <i>Duration: 3.5 years</i></li> <li>• <i>PF recieved in 2022:</i> <i>EUR 407 621</i></li> <li>• <b>EUIPO Actions</b></li> <li>• <i>Total value:</i> <i>EUR 750 000</i></li> <li>• <i>Duration: 4 years</i></li> <li>• <i>PF received in 2022:</i> <i>EUR 187 300</i></li> <li>• <i>PF returned in 2022:</i> <i>EUR 144 205</i></li> <li>• <b>IPA III WB Project</b></li> <li>• <i>Total value:</i> <i>EUR 6 000 000</i></li> <li>• <i>Duration: 4 years</i></li> <li>• <i>PF received in 2022:</i> <i>EUR 5 400 000</i></li> </ul>	<ul style="list-style-type: none"> <li>• <b>EuroMed Justice</b></li> <li>• <i>34.5% committed</i> <i>(2021: 52.4%)</i></li> <li>• <i>65.5% carryovers</i> <i>(2021: 47.6%)</i></li> <li>• <i>0.0% cancelled</i> <i>(2021: 0.0%)</i></li> <li>• <b>SIRIUS Project</b></li> <li>• <i>41.3% committed</i> <i>(2021: 95.6%)</i></li> <li>• <i>58.7% carryovers</i> <i>(2021: 4.4%)</i></li> <li>• <i>0.0% cancelled</i> <i>(2021: 0.0%)</i></li> <li>• <b>EUIPO Actions</b></li> <li>• <i>97.7% committed</i> <i>(2021: 16.7%)</i></li> <li>• <i>2.3% Carryovers</i> <i>(2021: 83.3%)</i></li> <li>• <i>0.0% cancelled</i> <i>(2021: 0.0%)</i></li> <li>• <b>IPA III WB Project</b></li> <li>• <i>2.3% committed</i></li> <li>• <i>97.7% Carryovers</i></li> <li>• <i>0.0% cancelled</i></li> </ul>	<ul style="list-style-type: none"> <li>• <b>EuroMed Justice</b></li> <li>• <i>45.6% paid</i> <i>(2021: 18.4%)</i></li> <li>• <i>54.4% carryovers</i> <i>(2021: 81.6%)</i></li> <li>• <i>0.0% cancelled</i> <i>(2021: 0.0%)</i></li> <li>• <b>SIRIUS Project</b></li> <li>• <i>53.6% paid</i> <i>(2021: 59.1%)</i></li> <li>• <i>46.4% carryovers</i> <i>(2021: 40.9%)</i></li> <li>• <i>0.0% cancelled</i> <i>(2021: 0.0%)</i></li> <li>• <b>EUIPO Actions</b></li> <li>• <i>97.7% paid</i> <i>(2021: 16.7%)</i></li> <li>• <i>2.3% Carryovers</i> <i>(2021: 83.3%)</i></li> <li>• <i>0.0% cancelled</i> <i>(2021: 0.0%)</i></li> <li>• <b>IPA III WB Project</b></li> <li>• <i>1.8% paid</i></li> <li>• <i>98.2% Carryovers</i></li> <li>• <i>0.0% cancelled</i></li> </ul>

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 2022 initial budget was voted in the amount of EUR 46 M in commitment appropriations and 45.8 M in payment appropriations. It was followed by three amending budgets which resulted in additional EUR 4.2 M in commitment appropriations, EUR 3.3 M in payment appropriations and 11 establishment plan posts.

During 2022, operational expenditure (e.g. coordination and other Eurojust meetings, missions, JIT grants) gradually returned to pre-pandemic trends, especially after the first year quarter, with actual statistics exceeding planning assumptions and costs reflecting the growing inflation.

While the pandemic affected less the budget implementation and some related efficiencies were still retained (e.g. hybrid coordination meetings), Eurojust had to cover a number of shortfalls that existed in the initial 2022 budget or emerged during the year. These primarily concerned the new tasks granted to the agency in June concerning the Core International Crime Evidence Database (CICED), the inflation increases, mainly for salaries and utilities, and the required payment appropriations for the new Case Management System (CMS) development under the Digital Criminal Justice (DCJ) programme/projects<sup>4</sup>.

The introduction of the new financial management and accounting system (SUMMA) as of 1 January 2022 further complicated the in-year budget implementation. Most notably, SUMMA technical issues affected payment times, with only 47% of payments of invoices and cost claims executed on time. More particularly, SUMMA constraints had a higher impact on monitoring expenditure areas with high volatility due to operational needs and inflation (e.g. coordination meetings).

Notwithstanding the above, through extensive transfers, the agency optimised budget implementation, by reallocating funds as per emerging priorities and utilising any surpluses for multi-annual investment plans (e.g. ICT). What is more, Eurojust further improved the payment of carried-over appropriations, with only 2.1% of the EUR 7 M carried-over from 2021 cancelled.

In 2022, Eurojust concluded a contribution agreement with the European Commission, DG NEAR for the Western Balkans Criminal Justice project (WB CRIM JUST) dedicated to enhancing cross-border judicial cooperation in the Western Balkans, implemented by Eurojust and funded by the European Union Instrument of Pre-accession Assistance (IPA III). The foreseen external funding amounts to EUR 6 000 000 for 4 years. In line with the financing provisions of the agreement, in 2022 Eurojust received and treated as external assigned revenue the amount of EUR 5 400 000.

As part of the EU response to the war in Ukraine, the European Parliament and the Council approved the Commission legislative proposal to reinforce Eurojust's mandate for preserving, analysing and storing evidence relating to genocide, crimes against humanity, war crimes and related criminal offences. Accompanied with the necessary financial and human resource reinforcements, these new tasks strengthen the agency's role in supporting the coordination and cooperation between national authorities investigating and prosecuting serious core international crime (CIC).

---

<sup>4</sup> Related to the EUR 9 500 000 of commitment appropriations transferred from the European Commission to Eurojust and incorporated through two (2) amending budget processes in 2021, with the respective payment appropriations expected to be provided to the agency in accordance with a schedule to be agreed with the Commission

## 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 E.3720, Grants related to Joint Investigation Teams, as the actions of those cross the financial years, as well as for for budget line E.3311, 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 VOBU in combination with budget period current year).
- **Appropriations carried over** from previous year:

(i) Non-differentiated payment appropriations, which may be carried over automatically for one financial year only (fund source VOBU in combination with budget period prior year);

(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 CO 31.03);

(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 CO 31.12).

- **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 IAR2/2 in combination with budget period current year, IAR2/2 in combination with budget period prior year for carry-overs of IAR2/2 commitment appropriations from year N-1);

(ii) External assigned revenue such as financial contributions from Member States and additional contributions from the Commission (fund source EARN/N in combination with respective budget period).

### **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**

- SUMMA – the new generation EU budgetary, accounting and financial system
- SUMMA Business Objects – the reporting system for SUMMA
- EJ MAP - management of missions
- SYSPER – HR Management Tool
- EJ ART – Budget Planning Tool
- BMC Remedy – in addition to SUMMA, for management of inventory such as IT hardware and software.

SUMMA is currently used by three pilot agencies and not yet by the European Commission. The accounting and budgetary information are integrated in one system. The workflow system in SUMMA allows the Authorising Officer to ensure that the “four eyes” principle has been observed for each transaction.

### **Nomenclature of appropriations**

#### **Expenditure**

VOBU in combination with budget period current year: Current Appropriations = Initial Budget + Amending Budget + Transfers

VOBU in combination with budget period prior year: Appropriations automatically carried forward from previous year to current year

CO 31.12/CO 31.03: Appropriations non automatically carried over – carried over on Decision of the College

IAR2/2 in combination with budget period current year: Appropriations arising from Internal Assigned Revenue cashed in the current year

IAR2/2 in combination with budget period prior year: Appropriations arising from Internal Assigned Revenue cashed in the previous year and carried over to the current one

EARN/N in combination with budget period current year: Appropriations arising from External Assigned Revenue cashed in the current year

EARN/N in combination with budget period prior year: Appropriations arising from External Assigned Revenue cashed in previous years and carried over to the current one

#### **Revenue**

VOBU: Universal revenue voted in the budget

IARCA: Internal Assigned Revenue

EARCA: External Assigned Revenue



## BUDGETARY OUTTURN ACCOUNT

### 1.1.2022 – 31.12.2022

EUR

	2022	2021
<b>REVENUE</b>		
Subsidy from the EU general budget	49,086,844	43,797,699
DG NEAR – WB CRIM JUST	5,400,000	-
Danish Contribution	1,181,229	1,010,733
EPOL - SIRIUS project	407,621	323,679
EUIPO - IPC	187,300	187,300
EUIPO - IPC return revenue prior year	(144,205)	-
Other income	10,628	347,417
<b>TOTAL REVENUE (a)</b>	<b>56,129,417</b>	<b>45,666,828</b>
<b>EXPENDITURE</b>		
<b>Budget Title 1: Staff</b>		
Payments current year	26,539,557	23,796,205
Appropriations carried over to next year	296,105	392,101
<b>Budget Title 2: Administrative</b>		
Payments current year	10,830,170	6,814,863
Appropriations carried over to next year	2,022,749	2,603,680
<b>Budget Title 3 and 4: Operational</b>		
Payments current year	10,398,820	8,546,396
Appropriations carried over to next year	10,669,585	8,281,253
<b>TOTAL EXPENDITURE (b)</b>	<b>60,756,986</b>	<b>50,434,498</b>
<b>RESULT FOR THE FINANCIAL YEAR BEFORE SPECIAL ITEMS (a-b)</b>	<b>(4,627,569)</b>	<b>(4,767,670)</b>
Cancellation of unused payment appropriations carried over from the previous year	141,187	158,508
Adjustment for carry-over from the previous year – assigned revenue	4,663,817	4,906,889
Exchange rate differences	(4)	(75)
<b>BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR</b>	<b>177,440</b>	<b>297,652</b>

## RECONCILIATION OF THE BUDGET RESULT WITH THE ECONOMIC RESULT

EUR

	2022	2021
<b>Statement of Financial Performance (economic result)</b>	<b>(1,076,372)</b>	<b>(858,487)</b>
<b>Adjustments for accrual items (items included in the Statement of Financial Performance but not in the Budgetary Outturn)</b>		
Adjustments for accrual cut-off (reversal previous year)	(3,518,942)	(2,296,340)
Adjustments for accrual cut-off (cut-off current year )	3,226,806	3,518,942
Depreciation of intangible and tangible assets and amounts written-off	3,194,787	3,913,511
Provisions	30,200	117,000
Recovery Orders issued in the year on revenue accounts and not yet cashed	-	(500)
Prefinancing received in previous year and cleared in the year	(2,066,111)	(1,174,688)
Payments made from carryovers of payment appropriations	6,472,029	5,971,440
Adjustments for deferred charges (cut-off)	(2,288,133)	(1,562,629)
Adjustments for deferred charges previous year (reversal)	1,562,629	937,338
Income from donation	(312,823)	(312,823)
Bank interest	(26,171)	-
Other	8,730	-
<b>Adjustments for budgetary items (items included in the Budgetary Outturn but not in the Statement of Financial Performance)</b>		
Asset acquisitions (less unpaid amounts)	(2,531,753)	(2,468,445)
New pre-financing received in the year and remaining open as at 31.12	5,712,860	690,743
Budgetary recovery orders issued before the year and cashed in the year	500	2,791
Capital payments on financial leasing	(34,204)	18,775
Payment appropriations carried over to next year	(12,988,438)	(11,277,034)
Cancellation of unused carried over payment appropriations from previous year	141,187	158,508
Adjustment for carryover from the previous year of appropriations available at 31.12 arising from assigned revenue	4,663,817	4,906,889
Payments on open invoices from previous year booked in charges		(10,106)
Other	6,841	22,768
<b>Budgetary result (+ for surplus)</b>	<b>177,440</b>	<b>297,653</b>

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

## STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

### Fund Source VOBU Budget Period 2022

#### Commitment Appropriations = Initial Budget + Amending Budget + Transfers

Commitment Item	Description	Initial Adopted Budget	Amending Budget	Transfers	Final Adopted Budget	Actual Committed
E.1100	Salaries and allowances for temporary staff	21,103,000	1,099,000	371,015	22,573,015	22,573,015
E.1110	Salaries and allowances for contract staff	1,072,000		(215,982)	856,018	856,018
E.1160	Interim services and internships	91,000		(58,887)	32,113	32,113
E.1171	European School subsidy	922,822		(14,526)	908,296	908,296
E.1200	Expenditure related to recruitment	124,000		(12,400)	111,600	97,373
E.1201	Expenses upon entry/exit	31,200		20,876	52,076	52,076
E.1300	Mission expenses for staff	110,700		(70,000)	40,700	40,700
E.1400	Running costs of canteens and kitchenettes	90,900		32,867	123,767	123,751
E.1410	Medical services	91,800		12,009	103,809	103,809
E.1500	Consultancy on staffing and institutional matters	127,000		79,742	206,742	206,742
E.1504	Administrative assistance for HR	158,500		10,622	169,122	169,122
E.1630	Staff Committee	35,000		14,500	49,500	49,429
E.1800	Training and development for staff	355,500		(52,879)	302,621	302,621
<b>Title 1</b>	<b>Expenditure relating to persons working with Eurojust</b>	<b>24,313,422</b>	<b>1,099,000</b>	<b>116,958</b>	<b>25,529,380</b>	<b>25,515,066</b>
E.2000	Building and ground rent	2,837,700		24,691	2,862,391	2,862,391
E.2010	Corporate insurances	72,300		(6,851)	65,449	65,449
E.2020	Maintenance, cleaning and utilities	1,687,100		(49,012)	1,638,088	1,638,088
E.2050	Security management	1,534,000		(37,573)	1,496,427	1,496,427
E.2101	Computer infrastructure	4,225,500	500,000	929,117	5,654,617	5,654,176
E.2102	ICT organisational projects	295,000		187,848	482,848	482,848
E.2210	Furniture and related costs	28,300		(377)	27,923	27,922
E.2230	Vehicle services	60,000		(15,000)	45,000	44,999
E.2300	Stationery, office and conference supplies	53,500		(17,820)	35,680	35,680
E.2320	Bank charges	3,700			3,700	3,700
E.2330	Legal expenses	5,100		(5,100)		
E.2400	Postal charges	29,000		(4,551)	24,449	24,449

Commitment Item	Description	Initial Adopted Budget	Amending Budget	Transfers	Final Adopted Budget	Actual Committed
E.2410	Telecommunication and internet charges for the Administration	159,500		27,445	186,945	186,945
<b>Title 2</b>	<b>Investments in immovable property, rental of buildings and associated cost</b>	<b>10,990,700</b>	<b>500,000</b>	<b>1,032,816</b>	<b>12,523,516</b>	<b>12,523,072</b>
E.3000	Coordination meetings and centres	3,004,500		(355,467)	2,649,033	2,637,037
E.3005	Training for National Members	14,000		(13,088)	912	912
E.3010	Other Eurojust meetings	130,300		76,347	206,647	201,638
E.3100	Operational missions	560,900		(174,536)	386,364	386,364
E.3150	Seconded National Experts (SNE)	1,407,000	201,000	(254,919)	1,353,081	1,353,081
E.3160	Member State compensation for President of the College	190,500		(190,500)		
E.3200	Communications and publications	816,000			816,000	815,988
E.3300	Books and subscriptions	147,800		256,700	404,500	404,492
E.3310	ICT operational projects	1,150,000		(43,229)	1,106,771	1,106,771
E.3311	Digital Criminal Justice programme/projects (differentiated appropriations)		2,400,000		2,400,000	2,400,000
E.3400	Translations of documents	750,800		(385,800)	365,000	365,000
E.3500	EJN projects, meetings and other expenses	435,000		(6,753)	428,247	428,247
E.3700	JITs meetings and other expenses	66,000		(25,758)	40,242	39,114
E.3720	Grants related to JITs (differentiated appropriations)	1,942,000		(30,000)	1,912,000	1,912,000
E.3800	Genocide secretariat meetings and other expenses	64,600		(2,770)	61,830	61,830
<b>Title 3</b>	<b>Operational Expenditure</b>	<b>10,679,400</b>	<b>2,601,000</b>	<b>(1,149,774)</b>	<b>12,130,626</b>	<b>12,112,474</b>
<b>TOTAL</b>		<b>45,983,522</b>	<b>4,200,000</b>		<b>50,183,522</b>	<b>50,150,612</b>

## 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	
R.9010	Subsidy from the EU General Budget	45,786,844	49,086,844	49,086,844		49,086,844	49,086,844		49,086,844	100%	
R.9020	Danish Contribution	1,181,229	1,181,229	1,181,229		1,181,229	1,181,229		1,181,229	100%	
R.9101	SIRIUS Project	407,621	407,621	407,621		407,621	407,621		407,621	100%	
R.9102	EUIPO Actions	187,300	187,300	187,300		187,300	187,300		187,300	100%	
R.9102	EUIPO Actions				(144,205)	(144,205)		(144,205)	(144,205)		
R.9103	IPAIH Western Balkans project	5,400,000	5,400,000	5,400,000		5,400,000	5,400,000		5,400,000	100%	
R.9029	Others*	10,628	10,628	10,128	500	10,628	10,128	500	10,628	100%	
<b>Total Title 9</b>		<b>52,973,622</b>	<b>56,273,622</b>	<b>56,273,122</b>	<b>(143,705)</b>	<b>56,129,417</b>	<b>56,273,122</b>	<b>(143,705)</b>	<b>56,129,417</b>	<b>100%</b>	

\* 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	
E.1100	21,103,000	1,099,000	371,015	22,573,015				22,573,015
E.1110	1,072,000		(215,982)	856,018		1,299,271	1,299,271	2,155,290
E.1160	91,000		(58,887)	32,113				32,113
E.1171	922,822		(14,526)	908,296				908,296
E.1200	124,000		(12,400)	111,600				111,600
E.1201	31,200		20,876	52,076				52,076
E.1300	110,700		(70,000)	40,700		1,011	1,011	41,711
E.1400	90,900		32,867	123,767				123,767
E.1410	91,800		12,009	103,809				103,809
E.1500	127,000		79,742	206,742		3,981	3,981	210,723
E.1504	158,500		10,622	169,122				169,122
E.1630	35,000		14,500	49,500				49,500
E.1800	355,500		(52,879)	302,621				302,621
<b>Total Title 1</b>	<b>24,313,422</b>	<b>1,099,000</b>	<b>116,958</b>	<b>25,529,380</b>		<b>1,304,263</b>	<b>1,304,263</b>	<b>26,833,644</b>
E.2000	2,837,700		24,691	2,862,391				2,862,391
E.2010	72,300		(6,851)	65,449		2,682	2,682	68,130
E.2020	1,687,100		(49,012)	1,638,088		302,534	302,534	1,940,622
E.2050	1,534,000		(37,573)	1,496,427				1,496,427
E.2101	4,225,500	500,000	929,117	5,654,617		2,242	2,242	5,656,859
E.2102	295,000		187,848	482,848				482,848



## EUROJUST

European Union Agency for Criminal Justice Cooperation

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

Budget Line	Budget Appropriations				Additional Appropriations			Total Appropriations Available
	Initial Adopted Budget	Amending Budgets	Transfers	Final Adopted Budget	Carryovers	Assigned Revenue	Total	
	1	2	3	4=1+2+3	5	6	7=5+6	
E.2210	28,300		(377)	27,923				27,923
E.2230	60,000		(15,000)	45,000		22,000	22,000	67,000
E.2300	53,500		(17,820)	35,680				35,680
E.2320	3,700			3,700				3,700
E.2330	5,100		(5,100)					
E.2400	29,000		(4,551)	24,449				24,449
E.2410	159,500		27,445	186,945		63	63	187,008
<b>Total Title 2</b>	<b>10,990,700</b>	<b>500,000</b>	<b>1,032,816</b>	<b>12,523,516</b>		<b>329,520</b>	<b>329,520</b>	<b>12,853,036</b>
E.3000	3,004,500		(355,467)	2,649,033		500	500	2,649,533
E.3005	14,000		(13,088)	912				912
E.3010	130,300		76,347	206,647				206,647
E.3100	560,900		(174,536)	386,364		3,706	3,706	390,070
E.3150	1,407,000	201,000	(254,919)	1,353,081				1,353,081
E.3160	190,500		(190,500)					
E.3200	816,000			816,000				816,000
E.3300	147,800		256,700	404,500				404,500
E.3310	1,150,000		(43,229)	1,106,771				1,106,771
E.3311		2,400,000		2,400,000				2,400,000
E.3400	750,800		(385,800)	365,000				365,000
E.3500	435,000		(6,753)	428,247				428,247
E.3700	66,000		(25,758)	40,242				40,242
E.3720	1,942,000		(30,000)	1,912,000				1,912,000



## EUROJUST

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

Budget Line	Budget Appropriations				Additional Appropriations			Total Appropriations Available
	Initial Adopted Budget	Amending Budgets	Transfers	Final Adopted Budget	Carryovers	Assigned Revenue	Total	
	1	2	3	4=1+2+3	5	6	7=5+6	
E.3800	64,600		(2,770)	61,830				61,830
<b>Total Title 3</b>	<b>10,679,400</b>	<b>2,601,000</b>	<b>(1,149,774)</b>	<b>12,130,626</b>		<b>4,206</b>	<b>4,206</b>	<b>12,134,832</b>
E.4100						2,160,177	2,160,177	2,160,177
E.4101						422,424	422,424	422,424
E.4102						199,145	199,145	199,145
E.4103						5,400,000	5,400,000	5,400,000
<b>Total Title 4</b>						<b>8,181,746</b>	<b>8,181,746</b>	<b>8,181,746</b>
<b>GRAND TOTAL</b>	<b>45,983,522</b>	<b>4,200,000</b>		<b>50,183,522</b>		<b>9,819,735</b>	<b>9,819,735</b>	<b>60,003,257</b>



## Breakdown and Changes in Payment Appropriations

EUR

Budget Line	Budget Appropriations				Additional Appropriations			Total Appropriations Available
	Initial Adopted Budget	Amending Budgets	Transfers	Final Adopted Budget	Carryovers	Assigned Revenue	Total	
	1	2	3	4=1+2+3	5	6	7=5+6	
E.1100	21,103,000	1,099,000	371,015	22,573,015				22,573,015
E.1110	1,072,000		(215,982)	856,018		1,299,271	1,299,271	2,155,290
E.1160	91,000		(58,887)	32,113				32,113
E.1171	922,822		(14,526)	908,296				908,296
E.1200	124,000		(12,400)	111,600	5,000		5,000	116,600
E.1201	31,200		20,876	52,076				52,076
E.1300	110,700		(70,000)	40,700		1,011	1,011	41,711
E.1400	90,900		32,867	123,767	36,273		36,273	160,040
E.1410	91,800		12,009	103,809	9,893		9,893	113,703
E.1500	127,000		79,742	206,742	45,336	19,075	64,411	271,153
E.1504	158,500		10,622	169,122	13,111		13,111	182,233
E.1630	35,000		14,500	49,500				49,500
E.1800	355,500		(52,879)	302,621	142,109	2,250	144,359	446,980
<b>Total Title 1</b>	<b>24,313,422</b>	<b>1,099,000</b>	<b>116,958</b>	<b>25,529,380</b>	<b>251,722</b>	<b>1,321,608</b>	<b>1,573,330</b>	<b>27,102,710</b>
E.2000	2,837,700		24,691	2,862,391				2,862,391
E.2010	72,300		(6,851)	65,449	3,363	2,682	6,045	71,494
E.2020	1,687,100		(49,012)	1,638,088	628,438	305,186	933,624	2,571,712
E.2050	1,534,000		(37,573)	1,496,427	234,643		234,643	1,731,070
E.2101	4,225,500	500,000	929,117	5,654,617	3,414,444	2,242	3,416,685	9,071,302
E.2102	295,000		187,848	482,848	5,441		5,441	488,288



## EUROJUST

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

Budget Line	Budget Appropriations				Additional Appropriations			Total Appropriations Available
	Initial Adopted Budget	Amending Budgets	Transfers	Final Adopted Budget	Carryovers	Assigned Revenue	Total	
	1	2	3	4=1+2+3	5	6	7=5+6	
E.2210	28,300		(377)	27,923	2,555		2,555	30,478
E.2230	60,000		(15,000)	45,000	223	22,000	22,223	67,223
E.2300	53,500		(17,820)	35,680	8,423		8,423	44,103
E.2320	3,700			3,700	452		452	4,152
E.2330	5,100		(5,100)					
E.2400	29,000		(4,551)	24,449	7,734		7,734	32,183
E.2410	159,500		27,445	186,945	50,783	63	50,846	237,791
<b>Total Title 2</b>	<b>10,990,700</b>	<b>500,000</b>	<b>1,032,816</b>	<b>12,523,516</b>	<b>4,356,498</b>	<b>332,173</b>	<b>4,688,671</b>	<b>17,212,186</b>
E.3000	3,004,500		(355,467)	2,649,033	447,881	500	448,381	3,097,415
E.3005	14,000		(13,088)	912	1,545		1,545	2,457
E.3010	130,300		76,347	206,647	7,717		7,717	214,364
E.3100	560,900		(174,536)	386,364	19,315	3,706	23,021	409,385
E.3150	1,407,000	201,000	(254,919)	1,353,081				1,353,081
E.3160	190,500		(190,500)					
E.3200	816,000			816,000	367,026		367,026	1,183,026
E.3300	147,800		256,700	404,500	126,348		126,348	530,848
E.3310	1,150,000		(43,229)	1,106,771	643,870		643,870	1,750,641
E.3311		1,500,000		1,500,000				1,500,000
E.3400	750,800		(385,800)	365,000	35,833		35,833	400,833
E.3500	435,000		(6,753)	428,247	316,763		316,763	745,010
E.3700	66,000		(25,758)	40,242	5,472		5,472	45,714
E.3720	1,745,322		(30,000)	1,715,322				1,715,322



## EUROJUST

European Union Agency for Criminal Justice Cooperation

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

Budget Line	Budget Appropriations				Additional Appropriations			Total Appropriations Available
	Initial Adopted Budget	Amending Budgets	Transfers	Final Adopted Budget	Carryovers	Assigned Revenue	Total	
	1	2	3	4=1+2+3	5	6	7=5+6	
E.3800	64,600		(2,770)	61,830	33,227		33,227	95,057
<b>Total Title 3</b>	<b>10,482,722</b>	<b>1,701,000</b>	<b>(1,149,774)</b>	<b>11,033,948</b>	<b>2,004,996</b>	<b>4,206</b>	<b>2,009,202</b>	<b>13,043,150</b>
E.4100						3,909,250	3,909,250	3,909,250
E.4101						540,009	540,009	540,009
E.4102						199,145	199,145	199,145
E.4103						5,400,000	5,400,000	5,400,000
<b>Total Title 4</b>						<b>10,048,405</b>	<b>10,048,405</b>	<b>10,048,405</b>
<b>GRAND TOTAL</b>	<b>45,786,844</b>	<b>3,300,000</b>		<b>49,086,844</b>	<b>6,613,217</b>	<b>11,706,391</b>	<b>18,319,608</b>	<b>67,406,451</b>

## 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
E.1100	22,573,015	22,573,015			22,573,015	100%							
E.1110	2,155,290	856,018		1,299,271	2,155,290	100%							
E.1160	32,113	32,113			32,113	100%							
E.1171	908,296	908,296			908,296	100%							
E.1200	111,600	97,373			97,373	87%				14,227			14,227
E.1201	52,076	52,076			52,076	100%							
E.1300	41,711	40,700			40,700	98%						1,011	1,011
E.1400	123,767	123,751			123,751	100%				16			16
E.1410	103,809	103,809			103,809	100%							
E.1500	210,723	206,743		3,981	210,723	100%							
E.1504	169,122	169,122			169,122	100%							
E.1630	49,500	49,429			49,429	100%				71			71
E.1800	302,621	302,621			302,621	100%							
<b>Total Title 1</b>	<b>26,833,644</b>	<b>25,515,066</b>		<b>1,303,252</b>	<b>26,818,318</b>	<b>100%</b>				<b>14,314</b>		<b>1,011</b>	<b>15,326</b>
E.2000	2,862,391	2,862,391			2,862,391	100%							
E.2010	68,130	65,449		2,682	68,130	100%							
E.2020	1,940,622	1,638,088		299,401	1,937,489	100%	3,133		3,133			2,250	2,250
E.2050	1,496,427	1,496,427			1,496,427	100%							
E.2101	5,656,859	5,654,176		2,165	5,656,341	100%				441		76	518



## EUROJUST

European Union Agency for Criminal Justice Cooperation

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

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
E.2102	482,848	482,848			482,848	100%								
E.2210	27,923	27,922			27,922	100%				1			1	
E.2230	67,000	44,999		22,000	66,999	100%				1			1	
E.2300	35,680	35,680			35,680	100%								
E.2320	3,700	3,700			3,700	100%								
E.2400	24,449	24,449			24,449	100%								
E.2410	187,008	186,945			186,945	100%	63		63					
<b>Total Title 2</b>	<b>12,853,036</b>	<b>12,523,072</b>		<b>326,248</b>	<b>12,849,320</b>	<b>100%</b>	<b>3,196</b>		<b>3,196</b>	<b>443</b>		<b>2,326</b>	<b>2,770</b>	
E.3000	2,649,533	2,637,037			2,637,037	100%	500		500	11,996			11,996	
E.3005	912	912			912	100%								
E.3010	206,647	201,638			201,638	98%				5,009			5,009	
E.3100	390,070	386,364		3,696	390,060	100%	10		10					
E.3150	1,353,081	1,353,081			1,353,081	100%								
E.3200	816,000	815,988			815,988	100%				12			12	
E.3300	404,500	404,492			404,492	100%				8			8	
E.3310	1,106,771	1,106,771			1,106,771	100%								
E.3311	2,400,000	2,400,000			2,400,000	100%								
E.3400	365,000	365,000			365,000	100%								
E.3500	428,247	428,247			428,247	100%								
E.3700	40,242	39,114			39,114	97%				1,128			1,128	
E.3720	1,912,000	1,912,000			1,912,000	100%								



## EUROJUST

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

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
E.3800	61,830	61,830			61,830	100%							
<b>Total Title 3</b>	<b>12,134,832</b>	<b>12,112,474</b>		<b>3,696</b>	<b>12,116,170</b>	<b>100%</b>	<b>510</b>		<b>510</b>	<b>18,152</b>			<b>18,152</b>
E.4100	2,160,177			745,732	745,732	34%	1,414,445		1,414,445				
E.4101	422,424			174,286	174,286	41%	248,137		248,137				
E.4102	199,145			194,620	194,620	98%	4,525		4,525				
E.4103	5,400,000			125,684	125,684	2%	5,274,316		5,274,316				
<b>Total Title 4</b>	<b>8,181,746</b>			<b>1,240,322</b>	<b>1,240,322</b>	<b>15%</b>	<b>6,941,423</b>		<b>6,941,423</b>				
<b>GRAND TOTAL</b>	<b>60,003,257</b>	<b>50,150,612</b>		<b>2,873,518</b>	<b>53,024,130</b>	<b>88%</b>	<b>6,945,129</b>		<b>6,945,129</b>	<b>32,910</b>		<b>3,338</b>	<b>36,248</b>



**EUROJUST**

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

**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
E.1100	22,573,015	22,573,015			22,573,015	100%									
E.1110	2,155,290	856,018		1,299,271	2,155,290	100%									
E.1160	32,113	21,913			21,913	68%	10,200			10,200					
E.1171	908,296	872,609			872,609	96%	35,687			35,687					
E.1200	116,600	76,399	5,000		81,399	70%	20,973			20,973	14,227				14,227
E.1201	52,076	52,076			52,076	100%									
E.1300	41,711	34,702			34,702	83%	5,998			5,998			1,011		1,011
E.1400	160,040	111,791	36,270		148,061	93%	11,960			11,960	16	3			19
E.1410	113,703	86,164	4,788		90,952	80%	17,645			17,645		5,105			5,105
E.1500	271,153	137,542	45,336	19,075	201,953	74%	69,200			69,200					
E.1504	182,233	169,122	7,273		176,395	97%						5,838			5,838
E.1630	49,500	39,978			39,978	81%	9,451			9,451	71				71
E.1800	446,980	187,631	132,339	2,250	322,220	72%	114,991			114,991		9,770			9,770
<b>Total Title 1</b>	<b>27,102,710</b>	<b>25,218,961</b>	<b>231,006</b>	<b>1,320,596</b>	<b>26,770,563</b>	<b>99%</b>	<b>296,105</b>			<b>296,105</b>	<b>14,314</b>	<b>20,716</b>	<b>1,011</b>		<b>36,042</b>
E.2000	2,862,391	2,862,391			2,862,391	100%									
E.2010	71,494	53,729	927	2,682	57,337	80%	11,720			11,720		2,437			2,437
E.2020	2,571,712	1,351,458	610,019	258,578	2,220,055	86%	286,630		44,358	330,988		18,419	2,250		20,669
E.2050	1,731,070	1,268,739	222,053		1,490,792	86%	227,688			227,688		12,590			12,590
E.2101	9,071,302	4,394,660	3,399,795		7,794,455	86%	1,259,516		2,165	1,261,681	441	14,649	76		15,166



## EUROJUST

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

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
E.2102	488,288	391,975	5,441		397,415	81%	90,873			90,873				
E.2210	30,478		2,555		2,555	8%	27,922			27,922	1			1
E.2230	67,223	38,736		21,942	60,678	90%	6,263		58	6,321	1	223		224
E.2300	44,103	13,528	8,421		21,949	50%	22,152			22,152		2		2
E.2320	4,152	2,208	302		2,510	60%	1,492			1,492		149		149
E.2400	32,183	18,660	2,898		21,558	67%	5,789			5,789		4,836		4,836
E.2410	237,791	150,886	26,608		177,494	75%	36,059		63	36,122		24,174		24,174
<b>Total Title 2</b>	<b>17,212,186</b>	<b>10,546,969</b>	<b>4,279,018</b>	<b>283,201</b>	<b>15,109,189</b>	<b>88%</b>	<b>1,976,103</b>		<b>46,645</b>	<b>2,022,749</b>	<b>443</b>	<b>77,480</b>	<b>2,326</b>	<b>80,249</b>
E.3000	3,097,415	1,971,612	435,885		2,407,497	78%	665,425		500	665,925	11,996	11,996		23,993
E.3005	2,457		1,545		1,545	63%	912			912				
E.3010	214,364	84,699	6,910		91,609	43%	116,939			116,939	5,009	807		5,816
E.3100	409,385	345,158	13,944	3,696	362,798	89%	41,205		10	41,215		5,371		5,371
E.3150	1,353,081	1,353,081			1,353,081	100%								
E.3200	1,183,026	507,289	354,551		861,840	73%	308,699			308,699	12	12,475		12,486
E.3300	530,848	88,108	126,304		214,412	40%	316,384			316,384	8	44		52
E.3310	1,750,641	1,106,771	642,641		1,749,411	100%						1,230		1,230
E.3311	1,500,000	617,958			617,958	41%		882,041		882,041				
E.3400	400,833	313,596	34,016		347,612	87%	51,404			51,404		1,817		1,817
E.3500	745,010	148,813	311,766		460,579	62%	279,434			279,434		4,997		4,997
E.3700	45,714	37,791	2,950		40,740	89%	1,324			1,324	1,128	2,522		3,649





## EUROJUST

European Union Agency for Criminal Justice Cooperation

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

Budget Line	Total PA Available	Payments Made				Appropriations Carried Over to next year					Appropriations Lapsing			Total 14=11+12+13
		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	
		1	2	3	4	5=2+3+4	6=5/1	7	8	9	10=7+8+9	11	12	
E.3720	1,715,322	1,410,601			1,410,601	82%		304,720		304,720				
E.3800	95,057	45,138	31,494		76,632	81%	16,692			16,692		1,732		1,732
<b>Total Title 3</b>	<b>13,043,150</b>	<b>8,030,614</b>	<b>1,962,005</b>	<b>3,696</b>	<b>9,996,315</b>	<b>77%</b>	<b>1,798,419</b>	<b>1,186,761</b>	<b>510</b>	<b>2,985,690</b>	<b>18,153</b>	<b>42,992</b>		<b>61,144</b>
E.4100	3,909,250			1,781,424	1,781,424	46%			2,127,826	2,127,826				
E.4101	540,010			289,389	289,389	54%			250,620	250,620				
E.4102	199,145			194,620	194,620	98%			4,525	4,525				
E.4103	5,400,000			99,077	99,077	2%			5,300,923	5,300,923				
<b>Total Title 4</b>	<b>10,048,405</b>			<b>2,364,510</b>	<b>2,364,510</b>	<b>24%</b>			<b>7,683,894</b>	<b>7,683,894</b>				
<b>GRAND TOTAL</b>	<b>67,406,451</b>	<b>43,796,544</b>	<b>6,472,029</b>	<b>3,972,004</b>	<b>54,240,577</b>	<b>80%</b>	<b>4,070,628</b>	<b>1,186,761</b>	<b>7,731,049</b>	<b>12,988,438</b>	<b>32,910</b>	<b>141,187</b>	<b>3,338</b>	<b>177,435</b>

## 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	
E.1100					22,573,015	22,573,015			
E.1110					2,155,290	2,155,290			
E.1160					32,113	21,913		10,200	10,200
E.1171					908,296	872,609		35,687	35,687
E.1200	5,000		5,000		97,373	76,399		20,973	20,973
E.1201					52,076	52,076			
E.1300					40,700	34,702		5,998	5,998
E.1400	36,273	(3)	36,270		123,751	111,791		11,960	11,960
E.1410	9,893	(5,105)	4,788		103,809	86,164		17,645	17,645
E.1500	60,430		60,430		210,723	141,523		69,200	69,200
E.1504	13,111	(5,838)	7,273		169,122	169,122			
E.1630					49,429	39,978		9,451	9,451
E.1800	144,359	(9,770)	134,589		302,621	187,631		114,991	114,991
<b>Total Title 1</b>	<b>269,067</b>	<b>(20,716)</b>	<b>248,350</b>		<b>26,818,318</b>	<b>26,522,213</b>		<b>296,105</b>	<b>296,105</b>
E.2000					2,862,391	2,862,391			
E.2010	3,363	(2,437)	927		68,130	56,410		11,720	11,720
E.2020	631,091	(20,669)	610,422		1,937,489	1,609,633		327,855	327,855
E.2050	234,643	(12,590)	222,053		1,496,427	1,268,739		227,688	227,688
E.2101	3,414,444	(14,649)	3,399,795		5,656,341	4,394,660		1,261,681	1,261,681



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	
E.2102	5,441		5,441		482,848	391,975		90,873	90,873
E.2210	2,555		2,555		27,922			27,922	27,922
E.2230	223	(223)			66,999	60,678		6,321	6,321
E.2300	8,423	(2)	8,421		35,680	13,528		22,152	22,152
E.2320	452	(149)	302		3,700	2,208		1,492	1,492
E.2400	7,734	(4,836)	2,898		24,449	18,660		5,789	5,789
E.2410	50,783	(24,174)	26,608		186,945	150,886		36,059	36,059
<b>Total Title 2</b>	<b>4,359,151</b>	<b>(79,730)</b>	<b>4,279,421</b>		<b>12,849,320</b>	<b>10,829,767</b>		<b>2,019,553</b>	<b>2,019,553</b>
E.3000	447,881	(11,996)	435,885		2,637,037	1,971,612		665,425	665,425
E.3005	1,545		1,545		912			912	912
E.3010	7,717	(807)	6,910		201,638	84,699		116,939	116,939
E.3100	19,315	(5,371)	13,944		390,060	348,854		41,205	41,205
E.3150					1,353,081	1,353,081			
E.3200	367,026	(12,475)	354,551		815,988	507,289		308,699	308,699
E.3300	126,348	(44)	126,304		404,492	88,108		316,384	316,384
E.3310	643,870	(1,230)	642,641		1,106,771	1,106,771			
E.3311	9,500,000		617,958	8,882,042	2,400,000			2,400,000	11,282,042
E.3400	35,833	(1,817)	34,016		365,000	313,596		51,404	51,404
E.3500	316,763	(4,997)	311,766		428,247	148,813		279,434	279,434
E.3700	5,472	(2,522)	2,950		39,114	37,791		1,324	1,324
E.3720	1,378,683	(223,263)	786,956	368,464	1,912,000	623,645		1,288,355	1,656,819



## EUROJUST

European Union Agency for Criminal Justice Cooperation

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

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	
E.3800	33,227	(1,732)	31,494		61,830	45,138		16,692	16,692
<b>Total Title 3</b>	<b>12,883,680</b>	<b>(266,255)</b>	<b>3,366,919</b>	<b>9,250,506</b>	<b>12,116,170</b>	<b>6,629,395</b>		<b>5,486,774</b>	<b>14,737,280</b>
E.4100	1,876,634	(127,561)	1,472,034	277,040	745,732	309,390		436,341	713,381
E.4101	118,290	(704)	117,586		174,286	171,803		2,483	2,483
E.4102					194,620	194,620			
E.4103					125,684	99,077		26,607	26,607
<b>Total Title 4</b>	<b>1,994,924</b>	<b>(128,266)</b>	<b>1,589,619</b>	<b>277,040</b>	<b>1,240,322</b>	<b>774,891</b>		<b>465,431</b>	<b>742,470</b>
<b>GRAND TOTAL</b>	<b>19,506,821</b>	<b>(494,966)</b>	<b>9,484,310</b>	<b>9,527,545</b>	<b>53,024,130</b>	<b>44,756,267</b>		<b>8,267,863</b>	<b>17,795,408</b>

## EXPLANATORY NOTES

### Budgetary Result

The budgetary result for 2022, amounting to EUR 177 440, represents a surplus to be returned back to the Commission and is comprised of:

- EUR 141 187 – not used payment appropriations carried over from 2021 (VOBU 2021 and IAR2/2021),
- EUR 32 910 – not used payment appropriations current year (VOBU 2022 not paid nor carried over),
- EUR (4) – foreign exchange rate differences.

### Revenue

In 2022 Eurojust received a contribution of EUR 49 086 844 from the general budget of the European Union, all of which was cashed, composed of non-differentiated and differentiated appropriations for budget lines E.3720 (Grants related to JITs) and E.3311 (Digital Criminal Justice) and consisting of:

- EUR 45 786 844 initial budget, of which EUR 179 945 surplus for year 2020 returned back to the Commission in 2021.
- EUR 3 300 000 amending budget.

Other revenue received, amounting to EUR 10 628, consists of internal assigned revenue and non-assigned revenue for:

- EUR 563 – miscellaneous recoveries for missions and overpaid ISDN subscription (assigned)
- EUR 6 359 – Water tax refund 2021 (assigned)
- EUR 3 706 – overpaid insurance premiums 2021 (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 2022 is EUR 1 181 229.

In addition, Eurojust received in 2022 prefinancing in the amount of EUR 407 621 from Europol to fund the SIRIUS Project, EUR 187 300 to finance the EUIPO Actions, and EUR 5 400 000 from the European Commission to fund the Western Balkans Criminal Justice Project.

### Budget Implementation

- **Final adopted budget (initial + amending + transfers = fund source VOBU 2022)**

The implementation of commitment appropriations represents 99.93% (2021: 99.97%) of final adopted budget in commitment appropriations.

The implementation of payment appropriations represents 89.2% (2021: 84.6%) 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 88.4% (2021: 95.5%) of total commitment appropriations available in 2022, including long term projects such as EuroMed, SIRIUS, EUIPO, and WB CRIM JUST.

The implementation of payment appropriations represents 80.5% (2021: 79.6%) of total payment appropriations available in 2022, including long term projects such as EuroMed, SIRIUS, EUIPO, and WB CRIM JUST.

The carryover of commitment appropriations is at a level of 11.6% of total available commitment appropriations, consisting solely of appropriations stemming from assigned revenue, including long term projects such as EuroMed, SIRIUS, EUIPO, and WB CRIM JUST.

The carryover of payment appropriations is at a level of 19.3% of total payment appropriations available including long term projects such as EuroMed, SIRIUS, EUIPO, WB CRIM JUST and contains the following main items:

- Outstanding payment appropriations for EuroMed Justice (EUR 2.2 M)
- Outstanding payment appropriations for SIRUS (EUR 251 K)
- Outstanding payment appropriations for EUIPO (EUR 5 K)
- Outstanding payment appropriations for WB CRIM JUST (EUR 5.3 M)
- Outstanding orders related to ICT projects and computer infrastructure (EUR 1.4 M)
- Building related costs - maintenance, utilities, security (EUR 514 K)
- Outstanding payments related to coordination meetings and related missions which took place in 2022 (EUR 665 K)
- Outstanding payments related to Corporate communications and publications (EUR 309 K)
- Outstanding payments related to EJM projects (EUR 279 K).
- Outstanding payments related to Books and subscriptions (EUR 316 K)

The cancellation of commitment appropriations totalled EUR 36 248, which represents only 0.06% of the total available budget in commitments.

The cancellation of payment appropriations amounts to EUR 177 435, which represents 0.26% of the total available budget in payments.

## Budget Implementation of assigned revenue and expenditure

- **Appropriations arising from internal assigned revenue cashed in 2022 (fund source IAR2/2 2022)**

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 refund of an overpaid ISDN (telecommunications) subscription and Water Tax refund for 2021 - EUR 6 422, Title 2 (Administrative)
- Revenue arising from the repayment of overpaid mission insurance costs 2021 and overpaid operational mission costs - EUR 4 206, Title 3 (Operational).

Commitment appropriations – 65.13% committed, remaining 34.87% carried over to 2023; Payment appropriations – 34.77% paid, remaining 65.23% carried over to 2023.

- **Appropriations arising from internal assigned revenue cashed in 2021 and carried over to 2022 (fund source IAR2/2 2021)**

The commitment appropriations are carried over to the next financial year and keep the same fund source IAR2/2 2021 if not committed by the end of the year. Total commitment appropriations of internal assigned revenue carried over from 2021 to 2022 equal to EUR 328 090, 99% of which were committed. The appropriations were utilised for the expenses, for which the revenue was initially assigned, i.e. consultancy on staffing and institutional matters, maintenance and utilities, and vehicle services.

The payment appropriations of existing commitments are carried over to financial year 2023 and keep the same fund source IAR2/2 2021.

The cancellation of carryovers IAR2/2 2021 amounts to EUR 3 338.

## Budget Implementation of payment appropriations carried over from 2021 to 2022 (fund source CO 31.12 and VOB 2021)

The total amount of payment appropriations carried over from 2021 to 2022 amounts to EUR 6 613 217, consisting only of payment appropriations carried over automatically on VOB 2021 fund source to cover for existing commitments on non-differentiated budget lines. There were no payment appropriations carried over on decision from VOB 2021 to CO 31.12 for differentiated appropriations for JITs or Digital Criminal Justice.

97.87% of the payment appropriations carried over from 2021 to 2022 were implemented in 2022.

The cancellation of carryovers amounts to EUR 141 187 and relates mainly to coordination and other meetings, ICT projects and infrastructure, maintenance and utilities, telecommunications, and corporate communications and publications.



## Budget Transfers

There were six budget transfer exercises carried out in 2022; one transfer exercise more than in 2021. An additional budget transfer was made in mid-2022 to temporarily re-assign funds from the salaries appropriations to an IT-related budget line for prefunding the preparation of the IT infrastructure to host the new CMS (Digital Criminal Justice project), a new library system, and JITs tools. As soon as the first amending budget was approved these funds were returned back to the salaries budget line. Additional transfers carried out related to redistribution of surpluses in missions, coordination meetings, translations, seconded national experts, and other minor surpluses to the areas with identified shortages. These areas included: increased salary expenditures (due to inflation), expenditures on a database on company information (ORBIS) identified by the Casework Unit and the Data Management Unit, higher demands in ICT hardware and software, and network refreshment.





EUROJUST

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

---

## **ANNEX**

## ESTABLISHMENT PLAN

### Temporary Agents

Function group and grade	2022			
	Authorised under the EU Budget		Filled as at 31/12/2022 <sup>5</sup>	
	Permanent posts	Temporary Posts	Permanent posts	Temporary Posts
AD 16				
AD 15				
AD 14		1		1
AD 13		1		
AD 12		2		1
AD 11		7		3
AD 10		14		12
AD 9		23		20
AD 8		24		12
AD 7		23		24
AD 6		4		10
AD 5		15		26
<b>AD total</b>		<b>114</b>		<b>109</b>
AST 11				
AST 10				
AST 9		1		1
AST 8		1		
AST 7		1		3
AST 6		17		13
AST 5		53		30
AST 4		34		40
AST 3				17
AST 2				8
AST 1				
<b>AST total</b>		<b>107</b>		<b>112</b>
<b>GRAND TOTAL</b>		<b>221</b>		<b>221</b>

<sup>5</sup> The 2022 figures are based on headcount as at 31 December and include 12 offers sent by this date. In accordance with Art. 38(2) of the Eurojust FR, Eurojust made 3 appointments in order to offset the effects of part-time work and specifically the part-time loss of 4.8 FTE on average throughout 2022.



---

**Contract Agents**

<b>Contract Agents</b>	<b>2022</b>	
	<b>Authorised</b>	<b>Recruited as at 31/12/2022<sup>6</sup></b>
Function Group IV	8	6
Function Group III	4	4
Function Group II	6	6
Function Group I	-	-
<b>Total</b>	<b>18</b>	<b>16</b>

---

<sup>6</sup> The 2022 figures are based on headcount as on 31 December and include only contract staff recruited using the EU subsidy to Eurojust. They do not include two offers sent in December for the new staff related to the new CIC evidence tasks.

## Glossary and Abbreviations

SUMMA	The next generation Commission’s corporate financial, budgetary and accounting system, in use in the pilot phase at Eurojust since 01.01.2022. Apart from the cash-based budget accounts, Eurojust 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.
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.
Fund (Source)	Type of appropriations (e.g.: VOBU, EARN/N, IAR2/2, 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.



**Eurojust**, Johan de Wittlaan 9, 2517 JR The Hague, The Netherlands  
[www.eurojust.europa.eu](http://www.eurojust.europa.eu) • [info@eurojust.europa.eu](mailto:info@eurojust.europa.eu) • +31 70 412 5000  
*Follow Eurojust on Twitter, LinkedIn and YouTube @Eurojust*

*Catalogue number: QP-AK-23-001-EN-N • ISBN: 978-92-9490-995-4 • ISSN: 2600-3260 • DOI: 10.2812/695121*



Eurojust is an agency of the European Union