

EUROJUST

Report on Budgetary and Financial Management

Financial Year 2021

28 March 2022

Criminal justice across borders

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Introduction

This report has been drawn up in accordance with Article 63 of Regulation (EU) 2018/1727 of the European Parliament and of the Council of 14 November 2018 on the EU Agency for Criminal Justice Cooperation (Eurojust) (henceforth, “Eurojust Regulation” or “EJR”), replacing Council Decision 2002/187/JHA, and Article 103 of the Eurojust Financial Regulation (FR) of 17 September 2019.

The report summarises Eurojust’s budgetary and financial management during 2021 and outlines the agency’s financial situation, budget evolution and main events with impact on budgetary performance.

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



2021 budget highlights

- ☑ Eurojust’s 2021 budget was voted in the amount of EUR 43,8 M, which was EUR 1,3 M less than the agency’s actual needs primarily concerning human resources. Consequently, the agency assigned negative priorities to a number of activities of the 2021 Annual Work Programme and further mitigated the staff gap by recruiting additional contract staff using Denmark’s yearly contribution.
- ☑ However, the COVID-19 pandemic continued to have a cross-organisational impact on the agency’s operations and expenditure in 2021.
- ☑ COVID-19 restrictions continued to impact budget implementation due to a lower demand for Eurojust operational services (primarily JIT grants, coordination and Eurojust meetings, translations and missions) and the continuing use of new service modalities (e.g. virtual meetings).
- ☑ Through extensive net transfers of EUR 4,7 M (compared to EUR 5,1 M in 2020), these surpluses enabled Eurojust to further upgrade its ICT and physical infrastructure, better support the remote working arrangements and fund preparatory activities for implementing its new CMS.
- ☑ Furthermore, during Q4 2021, in order to kick-start the new CMS implementation, the Commission transferred to Eurojust an additional amount of EUR 9,5 M in commitment appropriations, anticipating further funds under the new legislative proposal for revising the EJR. Therefore, through two amending budget processes, Eurojust’s final budget for 2021 increased to EUR 53,3 M.
- ☑ Eurojust implemented 99,97% of the final budget excluding external assigned revenue, with only EUR 18 K unused, and cancelled only 2,6% of the EUR 6,2 M carried-over from 2020.
- ☑ Due to the continuing COVID-19 uncertainty, planned transfers were phased throughout the year and ultimately EUR 7 M of payment appropriations were carried-over to 2022.
- ☑ Eurojust reduced payment times with 86,1% of payments completed within deadlines (compared to 82% in 2020), yet not achieving the initial 2021 target of 95%.
- ☑ With the exception of budget transfers and payment times, Eurojust achieved or exceeded all other key budget performance indicators. Thus, no budget reductions will apply for the 2023 budget.

1. Overview of the budget

1.1. Initial budget, amendments/transfers and final budget

1.1.1. Establishment of initial budget

The College as Management Board adopted on 28 January 2020¹ Eurojust's estimate of revenue and expenditure for 2021, based on a proposal by the Administrative Director. This amounted to EUR 45 050 856 in both Commitment Appropriations (CAs) and Payment Appropriations (PAs).

In accordance with Article 33(4) of the Eurojust FR, the College adopted:

- On 1 October 2020², the initial budget for 2021 in the amount of EUR 43 297 699 in CAs and PAs, based on the Commission's draft budget proposal of June 2020; and
- On 8 February 2021³, an adjusted initial budget for 2021 in the amount of EUR 43 797 699 in CAs and PAs, based on the final outcome of the 2021 budgetary procedure and the EU agreement on the Multi-annual Financial Framework (MFF) 2021-2027.

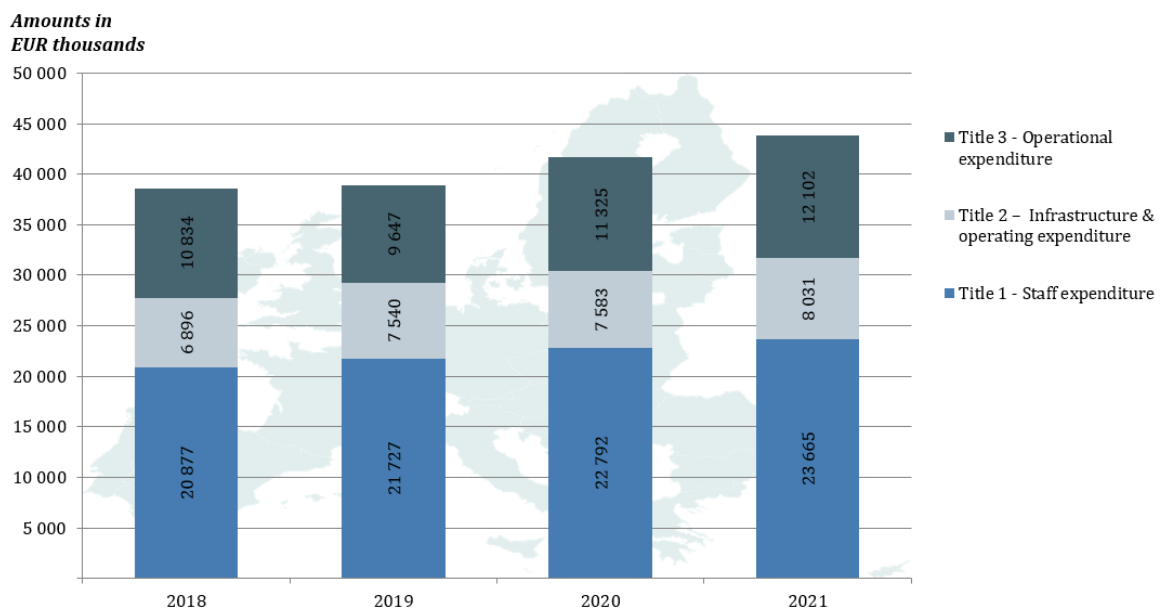


Figure 1 – Budget evolution per title ⁴

In line with the establishment plan constraints set by the MFF, the initial budget primarily included shortfalls in staff resources. These specifically concerned 10 temporary staff, 8 contract staff and 3 Seconded National Experts (SNEs) that Eurojust deemed as necessary to accommodate the ever-increasing operational workload. As a result, the agency had to assign negative priorities and reduce resources for certain activities of the 2021 Annual Work Programme and decided to use Denmark's financial contribution for the year for recruiting additional contract staff.

¹ College Decision 2020-01

² College Decision 2020-06

³ College Decision 2021-01

⁴ The 2019 budget does not include the amount of EUR 41 028 received from Denmark as its financial contribution for 2019, although this was initially included in the 2019 amending budget adopted by the College. The 2021 budget does not include the additional EUR 9 500 000 incorporated through two amending budgets in 2021 (see section 1.1.2).

1.1.2. Amending budgets

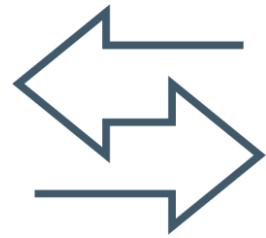
As follow up Commission's Communication on the Digitalisation of Justice and Study on Digital Criminal Justice (DCJ), in Q4 2021 the Commission transferred to Eurojust a first part of the required budget reinforcements to initiate the corresponding digitalisation activities⁵.

Table 1 – List of amending budgets⁶

ID	Date of adoption	Main subject description	Impact on CA (EUR)	Impact on PA (EUR)
1	12/10/2021	Commission reinforcement to initiate the development of the new Eurojust Case Management System (CMS), under the DCJ programme/project	7 000 000	0
2	14/12/2021	Idem	2 500 000	0

1.1.3. Budget transfers

The second year of the COVID-19 pandemic continued to have a significant impact on Eurojust's operational activities, especially concerning coordination meetings, operational missions and financial assistance to JITs. Moreover, the agency covered part of its staff shortages by recruiting additional contract staff using Denmark's financial contribution for 2021 which was treated as external assigned revenue in 2021 (see section 1.2.4.1).



The resulting savings were redeployed to other areas, so as to optimise budget implementation by:

- Covering additional expenses required to facilitate the new service modalities in response to the COVID-19 pandemic (e.g. teleworking, virtual meetings);
- Funding preparatory activities for the DCJ programme/projects, namely the market research for the new Eurojust CMS; and
- Bringing forward to 2021 certain ICT expenditures initially planned for 2022 in line with the technical roadmap.

As a result of the above, five budget transfer exercises took place in 2021, with a total net value of EUR 4,7 M. This presents an 8% reduction compared to the EUR 5,1 M of net transfers in 2020.

Table 2 – List of budget transfers⁷

ID	Date of adoption	Main subject description	Impact on CA (EUR)	Impact on PA (EUR)
1	21/06/2021	ICT hardware replacements and new software subscriptions; ICT project management and business analysis services mainly related to DCJ/CMS; EMAS consultancy; surveillance cameras and car park electrical charging points	2 120 294	2 120 294

⁵The remaining funding is currently foreseen to be received as of 2024 and in the context of new Commission legislative initiatives and corresponding financial statements.

⁶In 2021 two amending budgets were adopted by the College.

⁷All transfers were adopted by the Administrative Director and were notified to the College for information. The table provides a short summary of the main transfers exceeding EUR 50 000 and per transfer exercise the total impact on CAs/PAs, with the total CA/PA impact amounting to EUR 5,8 M in 2021 as compared to EUR 5,2 M in 2020.



2	30/09/2021	Market research for the new CMS; increased salary estimates due to higher correction coefficient/indexation forecasts	588 519	588 519
3	25/10/2021	ICT capital investments for the second phase of the storage upgrade; increased salary estimates due to higher correction coefficient/indexation forecasts	1 738 576	1 738 576
4	02/12/2021	ICT system/infrastructure management services and investments; reduced salaries as per actual confirmed correction coefficient/indexation	979 251	979 251
5	16/12/2021	Further investments for ICT infrastructure, project management and consultancy services	352 873	352 873

1.1.4. Final budget

The next table presents the 2021 final budget, as resulted from the abovementioned amendments/transfers, while Annex I further clarifies the budget developments per title.

Table 3 – Initial budget, amendments/transfers and final budget ⁸

Title	Initial budget (EUR)		Amendments/transfers (EUR)		Final budget (EUR)	
	CA	PA	CA	PA	CA	PA
Title 1	23 665 115	23 665 115	-573 448	-573 448	23 091 667	23 091 667
Title 2	8 030 853	8 030 853	1 024 753	1 024 753	9 055 606	9 055 606
Title 3	12 101 731	12 101 731	9 048 695	-451 305	21 150 426	11 650 426
Title 4 ⁹	0	0	0	0	0	0
Total	43 797 699	43 797 699	9 500 000	0	53 297 699	43 797 699

1.2. Budget implementation

1.2.1. Reference year voted appropriations ¹⁰

In 2021, Eurojust maintained a very high level of budgetary performance, similar to previous years.

Table 4 – Budgetary performance 2018-2021

Budget execution	2018	2019	2020	2021
Final budget (EUR thousands)	38 607	38 913	41 700	53 298
Committed (EUR thousands)	38 582	38 868	41 696	53 280
Committed/final budget (%)	99,94	99,88	99,99	99,97
Paid/committed (%)	87,0	90,7	85,1	69,5
Paid/final budget (%)	86,9	90,6	85,1	69,5

⁸ C1 fund source; Sections 0 and 1.2.4 present the internal and external assigned revenue (C4 and R0 fund sources).

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

¹⁰ C1 fund source



The budget (CA) execution rate reached 99,97% compared to 99,99% in 2020. The marginal surplus of EUR 18 K mainly related to unused appropriations for operational missions and EJM projects, due to the uncertain nature of the actual costs in these areas.

The payment rate of these commitments equalled 69,5%, which is significantly lower than in 2019 and 2020. This decrease reflected the high-value purchase orders placed in 2021 for ICT investments (Titles 2 and 3) and building maintenance projects (Title 2) as a result of the phased transfers of COVID-19 surpluses, as well as the EUR 9,5 M committed for DCJ differentiated appropriations that will only be paid in 2022, 2023 and 2024.

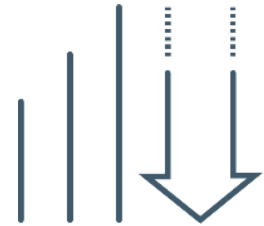


Table 5 – Implementation of 2021 voted appropriations

Title	Final budget (EUR)	Committed (EUR)	Committed/final budget (%)	Paid (EUR)	Paid/committed (%)
Title 1	23 091 667	23 090 997	100,00	22 839 274	98,9
Title 2	9 055 606	9 054 739	99,99	6 775 465	74,8
Title 3	21 150 426	21 134 394	99,92	7 431 323	35,2
Title 4	0	0	0	0	0
Total	53 297 699	53 280 130	99,97	37 046 062	69,5

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

1.2.2.1. Automatic carry-overs¹¹

Of the EUR 6 181 623 payment appropriations carried-over from 2020, only 2,6% was cancelled. This was mostly due to lower than estimated expenditures for ICT operational projects (EUR 35 K), vehicle services (EUR 29 K), building services (EUR 22 K), staff trainings (EUR 14 K), computer infrastructure (EUR 11 K) and consultancy on staffing and institutional matters (EUR 11 K).

Table 6 – Implementation of automatic carry-overs from 2020 to 2021

Title	Carried-over (EUR)	Paid (EUR)	Paid / carried-over (%)	Cancelled (EUR)	Cancelled / carried-over (%)
Title 1	249 124	221 113	88,8	25 761	10,3
Title 2	2 459 724	2 387 597	97,1	71 360	2,9
Title 3	3 472 776	3 411 356	98,2	61 420	1,8
Title 4	0	0	0	0	0
Total	6 181 623	6 020 066	97,4	159 308	2,6

1.2.2.2. Non-automatic carry-overs¹²

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

¹¹ C5 and C8 fund sources

¹² C2 fund source

1.2.3. Internal assigned revenue

1.2.3.1. Received in 2021 ¹³

As per Article 20 of the Eurojust FR, Eurojust used internal assigned revenue to finance similar items of expenditure, totalling to EUR 347 291 and concerning primarily¹⁴:

- Under Title 1, EUR 1 011 recovered from staff due to overpaid mission expenses and EUR 19 075 recovered from a staff member due to a confidential matter;
- Under Title 2, EUR 298 827 related to a rebate of energy and water taxes and overpaid advances for 2018-2021 utilities, EUR 22 000 linked to the sale of three service cars and EUR 2 682 due to the cancellation of insurances; and
- Under Title 3, EUR 1 173 related to overpaid advances for domestic missions and EUR 1 345 related to an overpaid invoice for ICT infrastructure.

Of the total internal assigned revenue received in 2021, EUR 19 201 (5,5%) was committed, EUR 1 454 was paid in 2021 and EUR 328 090 was carried-over to be used in 2022 (see section 1.2.5.1).

1.2.3.2. Carried-over from 2020 to 2021 ¹⁵

An amount of EUR 51 675 of CA stemming from 2020 internal assigned revenue was carried-over to 2021. These CAs were almost fully executed (98,5%) and for the same expense types for which the revenue was initially assigned. An amount of EUR 2 250 related to staff trainings was carried-over to be used in 2022, while EUR 799 were cancelled.

1.2.4. External assigned revenue

1.2.4.1. Received in 2021 ¹⁶

As per Article 20 of the Eurojust FR, Eurojust used the following items of external assigned revenue to finance specific items of expenditure, totalling to EUR 1 521 712 and concerning primarily:

- Under Title 1, EUR 1 010 733, received as Denmark's financial contribution for 2021, in accordance with the cooperation agreement between Eurojust and the Kingdom of Denmark, and allocated to contract staff salaries and allowances; and
- Under Title 4, EUR 323 679, received under the SIRIUS project in line with the provisions of the contribution agreement, and EUR 187 300, received under the Service Level Agreement (SLA) with the EUIPO for the two agencies' enhanced cooperation actions in the field of intellectual property crime.

Of the total external assigned revenue received in 2021, EUR 1 115 232 (73,3%) was paid in 2021 and EUR 406 480, including EUR 118 290 committed for the SIRIUS project, was carried-over to be used in 2022 (see section 1.2.5.1).

1.2.4.2. Carried-over from 2020 to 2021 ¹⁷

An amount of EUR 63 840 of CAs, initially received as Denmark's financial contribution for 2020, was carried-over and fully executed in 2021 (100%). Although these CAs were initially foreseen to cover temporary staff salaries and allowances, in the beginning of 2021 Eurojust decided to allocate to

¹³ C4 fund source

¹⁴ Amounts over EUR 1 000

¹⁵ C5 fund source

¹⁶ R0 fund source

¹⁷ R0 fund source



contract staff expenses as of that point any amounts received as Denmark's contribution. In this way, the agency covered part of its staff shortfalls with additional contract staff recruited during 2021.

In addition, an amount of EUR 5 000 000 of CAs stemming from external assigned revenue received in 2020 for the EuroMed Justice programme was carried-over to 2021. Section 2.3.1 provides further information on the implementation of this carried-over amount in 2021.

1.2.5. Carry-overs to following financial year

1.2.5.1. Automatic carry-overs¹⁸

The carried-over commitments from 2021 to 2022 amounted to EUR 17 511 897, of which:

- EUR 6 633 214 stemming from non-differentiated appropriations;
- EUR 1 378 683 stemming from differentiated appropriations concerning JIT grants; and
- EUR 9 500 000 stemming from differentiated appropriations related to a global commitment for the DCJ programme/projects.

The automatic carry-overs of PAs amounted to EUR 6 961 304, compared to EUR 6 181 623 carried-over from 2020 to 2021, and mainly concern outstanding orders/payments related to:

- ICT projects and infrastructure investments to further reinforce the remote working arrangements and strengthen business continuity (EUR 4,1 M);
- Building services, including utilities, maintenance and security (EUR 866 K);
- Corporate communications, including translations, e-books and subscriptions (EUR 493 K);
- CMs and other Eurojust meetings, mainly concerning interpretation (EUR 456 K);
- EJN projects, particularly for the network's website (EUR 316 K);
- Staff trainings and development (EUR 144 K); and
- 2021 internal assigned revenue, mainly for building services and vehicles (EUR 328 K).

Table 7 – Automatic carry-overs from 2021 to 2022¹⁹

Title	Non-differentiated carry-overs (EUR)			Differentiated carry-overs (EUR)	Total carried-over (EUR)
	→ C8	→ C5	→ R0	→ C8	
Title 1	269 067	4 992	118 042	0	392 101
Title 2	2 281 927	323 098	0	0	2 603 680
Title 3	4 082 220	0	0	10 878 683	14 962 248
Title 4	0	0	4 197 688	0	4 197 688
Total	6 633 214	328 090	4 315 730	10 878 683	22 155 717

1.2.5.2. Non-automatic carry-overs²⁰

All C1 differentiated PAs related to JIT grants were consumed in 2021. Thus, no related PA were carried-over to 2022 as C2 fund source.

¹⁸ C5 and C8 fund sources

¹⁹ Including all CA and PA carry-overs as on 31 December 2021 and not considering any Budget Line reallocations between Titles put in effect as of 1 January 2022 with the 2022 budget

²⁰ C2 fund source

1.2.6. Payments within legal time limits ²¹

In 2021, Eurojust paid 86,1% of the invoices and claims within the legal time limits set in the FR and there was no late interest payments to suppliers. For the non-differentiated PA that are subject to a 30 day time limit²², the average payment time was 19,4 days.

For the differentiated PA related to JIT grants which are subject to 60 day time limit in view of the moderate complexity of financial and action reporting related to JIT grants, the average payment time was 30,5 days, with 93,6% of the claims reimbursed within the time limit. The average decreased by 4,8 days compared to 2020 and this is expected to be maintained in 2021.



Table 8 – Time to pay for JIT grants ²³

Year	Number of claims reimbursed	Average of net payment days	Average of suspension days	Average of absolute days
2020	249	35,3	14,3	49,6
2021	157	30,5	19,2	49,7
Difference	-92	-4,8	4,9	0,1

2. Multi-annual overview

2.1. Multi-annual perspective of operational workload and expenditure

As showcased in Eurojust’s planning and reporting products, the agency’s operational workload has historically increased in excess of initial forecasts. The MFF 2021-2027 reflected budgetary authority’s acknowledgement of Eurojust’s ever-increasing financial resource needs and added-value, through supporting an average annual budget growth well above the 2% standard deflator.

At the same time, as of 2019 the EJR has granted Eurojust with new operational competencies and opened, together with the new FR, new external funding possibilities. As of 2024 Eurojust expects to further expand its operational remit and the financial and human resources required to become “fit for the digital age”, through a revised founding regulation. In this context, the magnitude and complexity of the specific operational actions/projects and new digitalisation developments require the agency to take a longer-term and multi-annual perspective.

As initially voted and amended twice in Q4 2021, Eurojust’s Single Programming Document 2021-2023 and final 2021 budget have reflected the abovementioned forecasts and planning assumptions. In accordance with the EJR and FR provisions and with a view to maximise the impact of a number of multi-annual operational actions/projects, in 2021 the agency utilised:

- Differentiated appropriations for its DCJ programme/projects and its financial assistance to JITs, under Title 3; and
- Additional appropriations received under externally funded agreements to implement specific operational projects, under Title 4.

²¹ All fund sources

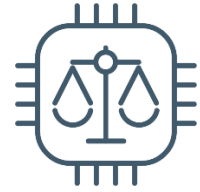
²² This deadline does not apply for reimbursement of mission claims.

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

2.2. Operational activities funded with differentiated appropriations

2.2.1. Digital Criminal Justice programme/projects

With its two amending budgets in 2021, Eurojust received from the Commission additional EU subsidy and incorporated in its 2021 budget additional CAs in the total amount of EUR 9 500 000, in order to kick-start the development of its new CMS under the DCJ programme/projects. The respective PA schedule will spread in 2022-2024 and is currently under discussion with the Commission.



In 2021, Eurojust committed the entire amount of EUR 9 500 000. This was a major step for realising the Commission vision for the Digitalisation of Justice, as presented in its Communication of December 2020 and the follow-up legislative initiative for revising the EJR²⁴.

2.2.2. Financial assistance to Joint Investigation Teams

In 2021, the initial budget allocated to grants pertaining to financial assistance to JITs was EUR 1 942 000 in both CAs and PAs. The 2021 PAs included EUR 1 042 000 from 2021, EUR 600 000 from 2020 and EUR 300 000 from 2019.



As a direct consequence of the continuing COVID-19 impact, the demand for JIT funding and the number of cross-border judicial and law enforcement activities was slightly lower than at 2020. Therefore, the final CAs and PAs were reduced to EUR 1 155 781. Of these appropriations, Eurojust paid EUR 1 034 930 (89,5%) cancelled EUR 120 851 at the end of the year. The amount of executed CAs and PAs reduced by approximately 21% compared to 2020. Despite this, the re-use of unclaimed funds from awards in 2019-2020²⁵ still allowed Eurojust to award a slightly higher amount to Member States' investigative operations compared to 2020.

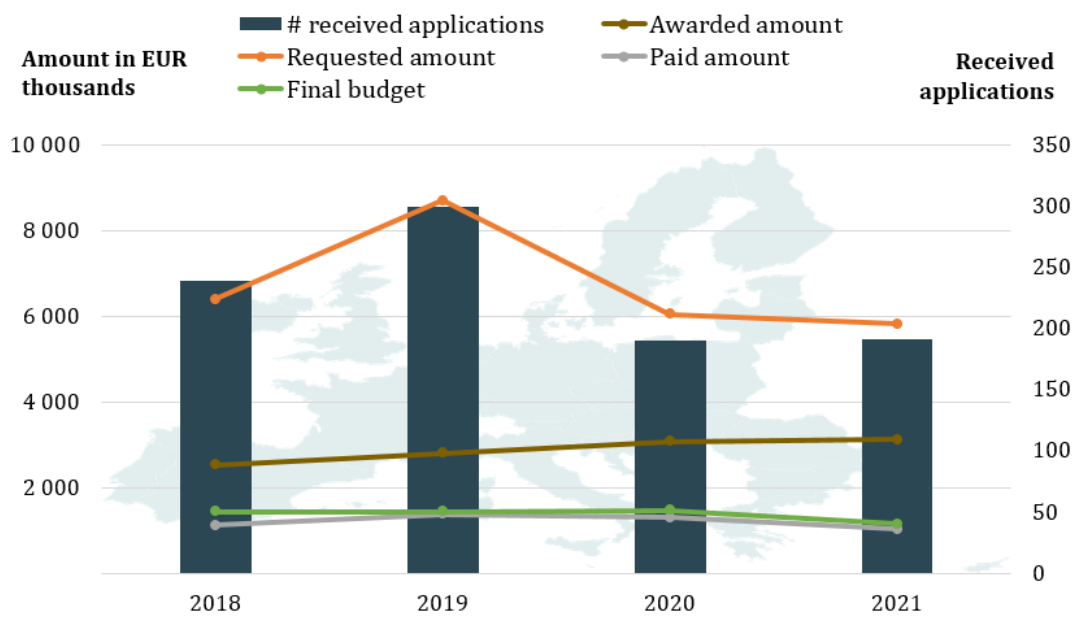


Figure 2 – Evolution of JIT grants adopted budget, requested, awarded and paid amounts

²⁴ COM(2021) 757 final

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



Regarding the time to grant²⁶, the operational nature of the JIT funding programme requires that practitioners can plan their activities. Hence, there are eight calls per year (one every 45 days), which are published in advance. In 2021, the number of days between the deadline for applications and the award decision ranged between 18 and 25 days, with an average of 18,9 days.

As of April 2021, Eurojust introduced a new urgent funding scheme with which it awards funds also outside calls for proposals, in line with the possibility provided by the EJR. For those applications, the time to grant was only 5 working days.

Due to the unpredictable nature of the investigations and supported actions by the JIT funding scheme, the nature of Eurojust's JIT grants is significantly different to most EU grants that have a longer duration of the period time to grant. Implementation of the respective budget is influenced by many factors outside Eurojust's or beneficiaries' control, which may cause extensive cancellations of CA and PA. Given the Framework FR (FFR) provision to utilise C1 funds prior to C2 ones, Eurojust retains its focus on improving its CA and PA planning, in order to mitigate the risk of cancellations.

2.3. Operational projects under external funding agreements

2.3.1. EuroMed Justice programme

As of 18 March 2020, Eurojust hosts the EuroMed Justice programme, aiming to enhance judicial cooperation between Member States and South Partner countries (Algeria, Egypt, Israel, Jordan, Lebanon, Libya, Morocco, Palestine and Tunisia). The respective contribution agreement with the Commission (DG NEAR) foresees external funding in the amount of EUR 5 000 000 for 3 years.

In line with the pre-financing provisions of this agreement, Eurojust received and treated as external assigned revenue the entire amount already in 2020. Of this amount, by the end of 2021, the agency has committed EUR 2 967 510 (59,4%), including EUR 2 114 306 in 2021 and EUR 853 204 in 2020, and has paid EUR 1 090 876 (21,8%), including EUR 882 250 in 2021 and EUR 208 626 in 2020. The remaining PAs (EUR 3 909 250²⁷) were carried-over to 2022.

Due to the impact of COVID-19 on the programme's activities, the actual expenditure reached only 61,1% of the initial estimates for the same programme period in 2020-2021 (EUR 1 785 148).

2.3.2. SIRIUS project

As of 21 December 2020, Eurojust participates as co-beneficiary with Europol in the SIRIUS project, aiming to further improve cross-border access to e-evidence by providing knowledge and tools to EU authorities through covering service providers located in foreign jurisdictions. The respective contribution agreement with the Commission Service for Foreign Policy Instruments sets Eurojust's external funding in the amount of EUR 1 265 436 for a 3,5-year period.

In line with the financing provisions of this agreement, Eurojust received and treated as external assigned revenue the amount of EUR 323 679 in 2021. Of this amount, in 2021 the agency committed EUR 309 581 and paid EUR 191 291.

The remaining PAs (EUR 132 388) were carried-over to 2022. These significant carry-overs reflect primarily the fact that Eurojust decided to commit already in 2021 an amount of EUR 100 K for the

²⁶ Regulated by Art. 194(2) of the EU FR 2018

²⁷ This amount includes EUR 126 that were initially paid but then recovered since they concerned overpaid mission costs.



project's contract staff salaries in 2022, in order to mitigate the risks from the transition from ABAC to a new financial system as of 1 January 2022.

Due to delays in launching the recruitment procedures until the finalisation of the contribution agreement and in taking up duties for the project's contract staff as well as a reorganisation of the project costs partially due to the COVID-19 impact, the actual expenditure reached only 59,1% of the initial 2021 estimates.

2.3.3. EUIPO enhanced cooperation actions

As of 10 March 2021, Eurojust implements specific actions to improve operational cooperation with the EUIPO and strengthen the fight against cross-border intellectual property crimes. The respective SLA with the EUIPO foresees external funding in the amount of EUR 750 000 for a 4-year period.

In line with the SLA financing provisions, Eurojust received and treated as external assigned revenue the amount of EUR 187 300 in 2021. Of this amount, the agency committed and paid EUR 31 250. Once the 2021 indirect costs are known and settled, the remaining PAs will be returned to the EUIPO.

Due to delays in launching the recruitment procedures until the SLA finalisation and in taking up duties for the contract staff foreseen under the SLA, the actual expenditure reached only 16,7% of the initial 2021 estimates.

3. Revenue

3.1. Nature of revenue

In 2021, Eurojust received EUR 43 797 699 from the general EU budget, including EUR 42 845 006 of fresh appropriations and EUR 952 693 of assigned revenue from 2019 surpluses. It also received EUR 1 010 733 as Denmark's 2021 contribution and recovered overpaid expenses in the amounts of EUR 347 291 for the areas listed in section 1.2.3.1 and EUR 126 for the EuroMed Justice programme.

Table 9 – General revenue

General revenue	Received (EUR)
1. Revenue from fees and charges	0
2. EU contribution	43 797 699
- <i>Of which assigned revenue deriving from previous years' surpluses</i>	952 693
3. Third countries' contribution (incl. EEA/EFTA and candidate countries)	0
- <i>Of which EEA/EFTA (excl. Switzerland)</i>	0
- <i>Of which candidate countries</i>	0
4. Other contributions	1 010 733
5. Administrative operations	347 417
- <i>Of which interest generated by funds paid by the Commission by way of the EU contribution (FFR Art. 61)</i>	0
6. Revenue from services rendered against payment	0
7. Correction of budgetary imbalances	0
Total	45 155 849



In addition, in accordance with the financing provisions of respective externally funding agreements, Eurojust cashed in 2021 the amounts of EUR 323 679 for the SIRIUS project and EUR 187 300 for the EUIPO enhanced cooperation actions.

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

Additional EU funding	Received (EUR)
Additional EU funding based on grant agreements (FFR Art. 7)	0
Additional EU funding based on contribution agreements (FFR Art. 7)	323 679
Additional EU funding based on service level agreements (FFR Art. 43.2)	187 300
Total	510 979

Overall, Eurojust cashed and implemented all abovementioned amounts as non-differentiated appropriations for all budget lines, except for its DCJ programme/projects and its financial assistance to JIT grants where – as explained in section 2.2 – it uses differentiated appropriations.

3.2. Overview per contributor

The graph below presents the breakdown of Eurojust's 2021 revenues per contributor.

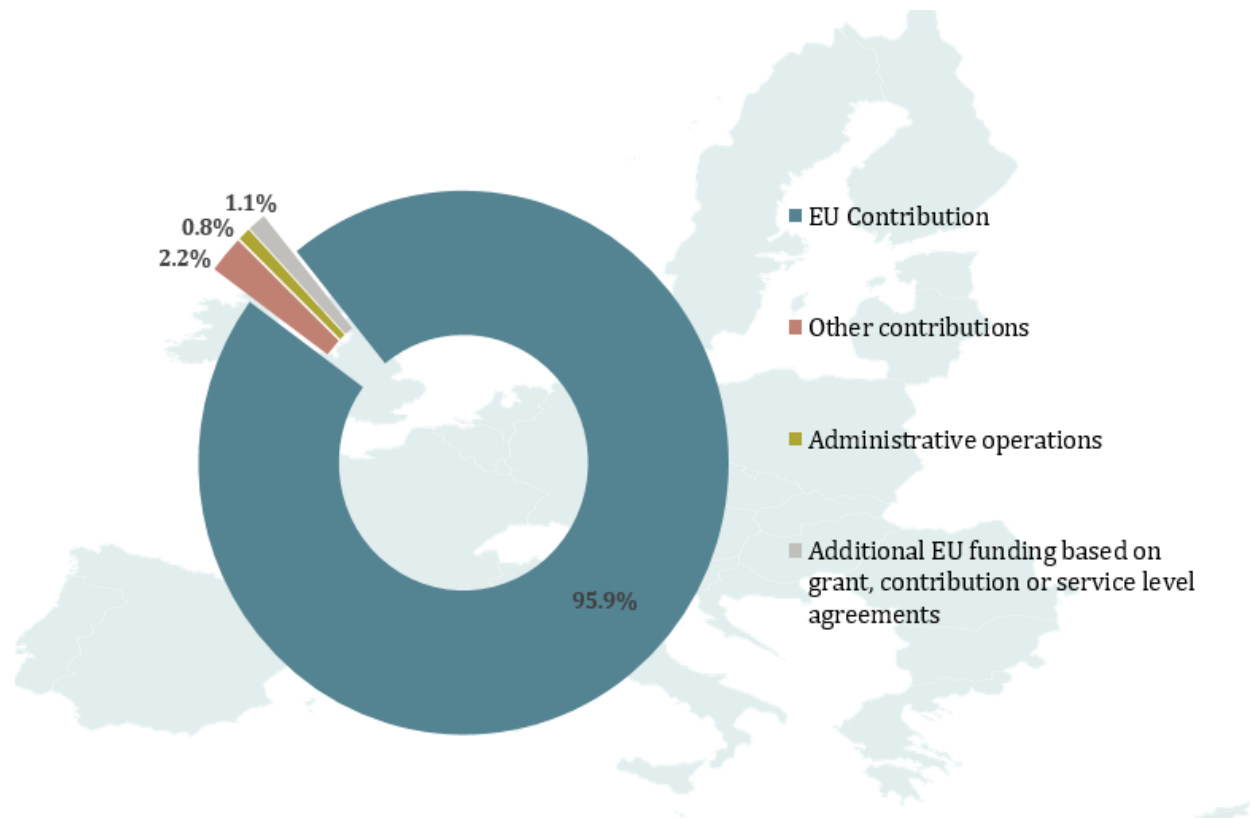


Figure 3 – Overview per contributor



4. Glossary

The following terms, abbreviations and acronyms are used in the present report²⁸:

Abbreviation	Description
C1	Reference year appropriations
C2	Appropriations not automatically carried-over (carried-over upon College decision)
C4	Appropriations from internal assigned revenue
C5	Appropriations from internal assigned revenue automatically carried-over
C8	Reference year appropriations automatically carried-over
CA	Commitment Appropriations
CMS	Case Management System
DCJ	Digital Criminal Justice (programme/projects)
EJN	European Judicial Network
EJR	Eurojust Regulation
EMAS	EU Eco-Management and Audit Scheme
EUIPO	EU Intellectual Property Office
EuroMed	Euro-Mediterranean Partnership
FFR	(EU) Framework Financial Regulation
FR	(Eurojust) Financial Regulation
ICT	Information and Communication Technology
JIT	Joint Investigation Team
MFF	Multi-annual Financial Framework
PA	Payment Appropriations
R0	Appropriations from external assigned revenue
SIRIUS	Scientific Information Retrieval Integrated Utilisation System (project)
SLA	Service Level Agreement
SNE	Seconded National Expert

²⁸ Fund source abbreviations (C1, C2, C4, C5, C8 and R0) will no longer be relevant as of 1 January 2022 due to the roll out of SUMMA.



Annexes

I. Budget developments per title

Title	Initial budget		Amendments/ transfers		Description	Final budget	
	CA	PA	CA	PA		CA	PA
Title 1	23 665 115	23 665 115	-573 448	-573 448	<p>At EUR 23,7 M, the Title 1 initial budget was 3,8% higher than in 2020. This increase reflected primarily annual remuneration adjustments for staff, as well as a new provision for 1 FTE of interim services.</p> <p>During 2021, Eurojust identified a surplus of EUR 200 K in staff salaries and allowances due to correction coefficient/indexation reductions and did not use any interim services (EUR 90 K). It also identified a significant surplus in the European School subsidy (EUR 95 K), when recalculating it at the end of 2021 based on the actual costs. Furthermore, the continuing COVID-19 impact resulted in surpluses in other areas, mainly related to staff missions (EUR 109 K), canteen services (EUR 35 K) and staff committee/social association (EUR 34 K).</p> <p>These surpluses enabled Eurojust to cover other emerging needs in Titles 2 and 3, particularly for ICT infrastructure and operational projects.</p>	23 091 667	23 091 667
Title 2	8 030 853	8 030 853	1 024 753	1 024 753	<p>At EUR 8 M, the Title 2 initial budget was 5,9% higher than in 2020. This increase reflected mainly the EUR 500 K granted by the budgetary authority in the 2021 conciliation process for reinforcing the video-conferencing/audio-visual infrastructure, as well as the indexation increases for the building rent.</p> <p>During 2021, partially due to the COVID-19 impact, funds were not needed in a number of areas, such as security management (EUR 44 K), ICT organisational projects (EUR 50 K) and furniture (EUR 25 K).</p> <p>These surpluses in Title 2 and the other Titles, enabled Eurojust to invest an additional EUR 962 K in its ICT infrastructure for the administration, to</p>	9 055 606	9 055 606



					upgrade it, primarily through the implementation of the test and development environment for the VMware Cloud Foundation project, and to further facilitate the remote working arrangements. In addition, EUR 310 K were transferred to fund building maintenance projects related to car park's electrical charging points, surveillance cameras, air humidifiers, screening booths and the EMAS project.		
Title 3	12 101 731	12 101 731	9 048 695	-451 305	<p>At EUR 12,1 M, the Title 3 initial budget was 6,9% higher than in 2022. This increase reflected higher operational growth projections and fully incorporated the EJR financial impact in a number of areas, such as translations and the compensation for President's Member State, which had been assigned a negative priority in 2020.</p> <p>However, the pandemic continued to have a cross-organisational impact on Eurojust's operational services/activities. It led to surpluses in a number of areas, such as coordination meetings and centres (EUR 1,5 M), JIT grants (EUR 786 K), operational translations (EUR 435 K), operational missions (EUR 380 K), and other Eurojust meetings (EUR 54 K). In addition, since some SNEs were at zero cost for Eurojust and Slovakia did not request the compensation for the College President, respective surpluses of EUR 307 K and EUR 189 K were identified.</p> <p>These surpluses enabled Eurojust to invest a further EUR 2,2 M in its ICT infrastructure under Title 3, complementing the abovementioned Title 2 investments, as well as EUR 871 K in ICT operational projects, initiating the market research for the new CMS. Finally, transfers were needed for higher than anticipated costs of corporate documents, such as the Single Programming Document and the Annual Report.</p> <p>Lastly, through two amending budgets in Q4 2021, Eurojust received EUR 9 500 000 in CAs and allocated them the development of its new CMS.</p>	21 150 426	11 650 426
Title 4	0	0	0	0	N/A (No C1 funds have been allocated to Title 4)	0	0
Total	43 797 699	43 797 699	9 500 000	0		53 297 699	43 797 699



II. Budget implementation per chapter and line ²⁹

Code	Budget line / chapter description	Initial budget (EUR)	Amendments /transfers (EUR)	Final budget (EUR)	Committed (EUR)	Committed /initial budget (%)	Committed /final budget (%)	Paid (EUR)	Paid/ committed (%)	Paid/final budget (%)
1100	Basic salaries for temporary staff	13 817 407	-45 438	13 771 969	13 771 969	99,67%	100,00%	13 771 969	100,00%	100,00%
1101	Allowances for temporary staff	5 980 669	200 157	6 180 826	6 180 826	103,35%	100,00%	6 180 826	100,00%	100,00%
1102	Insurances for temporary staff	824 920	-98 187	726 733	726 733	88,10%	100,00%	726 733	100,00%	100,00%
1110	Salaries and allowances for contract staff	1 054 832	-256 600	798 232	798 232	75,67%	100,00%	798 232	100,00%	100,00%
1160	Clerical and interim services	90 000	-90 000	0	0	0,00%	0,00%	0	0,00%	0,00%
1171	European School subsidy	871 369	-95 433	775 936	775 936	89,05%	100,00%	775 936	100,00%	100,00%
11	Salaries and allowances Subtotal	22 639 197	-385 502	22 253 695	22 253 695	98,30%	100,00%	22 253 695	100,00%	100,00%
1200	Expenditure related to recruitment	52 645	-15	52 630	52 630	99,97%	100,00%	47 630	90,50%	90,50%
1201	Expenses upon entry/exit	30 600	29 239	59 839	59 839	195,55%	100,00%	59 839	100,00%	100,00%
12	Expenditure related to staff recruitment Subtotal	83 245	29 224	112 469	112 469	135,11%	100,00%	107 469	95,55%	95,55%
1300	Mission expenses for staff	110 700	-108 500	2 200	1 670	1,51%	75,91%	1 670	100,00%	75,91%
13	Administrative missions Subtotal	110 700	-108 500	2 200	1 670	1,51%	75,91%	1 670	100,00%	75,91%
1400	Running costs of canteens and kitchenettes	87 793	-35 420	52 373	52 373	59,65%	100,00%	16 100	30,74%	30,74%
1410	Medical services	62 992	5 255	68 247	68 247	108,34%	100,00%	58 354	85,50%	85,50%

²⁹ For voted appropriations of reference year's budget (C1 fund source)



Code	Budget line / chapter description	Initial budget (EUR)	Amendments /transfers (EUR)	Final budget (EUR)	Committed (EUR)	Committed /initial budget (%)	Committed /final budget (%)	Paid (EUR)	Paid/ committed (%)	Paid/final budget (%)
14	Socio-medical infrastructure Subtotal	150 785	-30 165	120 620	120 620	79,99%	100,00%	74 454	61,73%	61,73%
1500	Consultancy on staffing and institutional matters	127 000	0	127 000	126 883	99,91%	99,91%	81 547	64,27%	64,21%
1503	Administrative translations	6 720	-6 720	0	0	0,00%	0,00%	0	0,00%	0,00%
1504	Administrative assistance for HR	155 000	-21 000	134 000	134 000	86,45%	100,00%	120 889	90,22%	90,22%
15	External services Subtotal	288 720	-27 720	261 000	260 883	90,36%	99,96%	202 436	77,60%	77,56%
1620	Other welfare expenditure	2 468	-2 468	0	0	0,00%	0,00%	0	0,00%	0,00%
1630	Staff Committee	35 000	-34 243	757	746	2,13%	98,56%	746	100,00%	98,56%
16	Social welfare Subtotal	37 468	-36 711	757	746	2,13%	98,55%	746	100,0%	98,56%
1800	Training and development for staff	355 000	-14 073	340 927	340 914	96,03%	100,00%	198 805	58,32%	58,31%
18	Training and development for staff Subtotal	355 000	-14 073	340 927	340 914	96,03%	100,00%	198 805	58,32%	58,31%
2000	Building and ground rent	2 820 468	-24 916	2 795 552	2 795 552	99,12%	100,00%	2 795 552	100,00%	100,00%
2010	Corporate insurances	72 705	2 727	75 432	75 432	103,75%	100,00%	72 068	95,54%	95,54%
2020	Maintenance, cleaning and utilities	1 643 159	309 669	1 952 828	1 952 828	118,85%	100,00%	1 324 390	67,82%	67,82%
2050	Security management	1 515 947	-44 467	1 471 480	1 471 480	97,07%	100,00%	1 236 837	84,05%	84,05%
2091	Audio video equipment	10 000	-10 000	0	0	0,00%	0,00%	0	0,00%	0,00%
20	Rental of building and associated costs Subtotal	6 062 279	233 013	6 295 292	6 295 292	103,84%	100,00%	5 428 848	86,24%	86,24%



Code	Budget line / chapter description	Initial budget (EUR)	Amendments /transfers (EUR)	Final budget (EUR)	Committed (EUR)	Committed /initial budget (%)	Committed /final budget (%)	Paid (EUR)	Paid/ committed (%)	Paid/final budget (%)
2101	Computer infrastructure for the Administration	1 591 033	961 560	2 552 593	2 551 727	160,38%	99,97%	1 187 112	46,52%	46,51%
2102	ICT organisational projects	142 000	-49 694	92 306	92 306	65,00%	100,00%	86 866	94,11%	94,11%
21	Information management and data processing expenditure Subtotal	1 733 033	911 867	2 644 900	2 644 033	152,57%	99,97%	1 273 978	48,18%	48,17%
2210	Furniture and related costs	27 946	-25 391	2 555	2 555	9,14%	100,00%	0	0,00%	0,00%
2230	Vehicle services	59 000	-47 769	11 231	11 231	19,03%	100,00%	11 007	98,01%	98,01%
2250	Books and subscriptions for the Administration	12 144	-1 000	11 144	11 143	91,76%	99,99%	3 088	27,71%	27,71%
22	Movable property and associated costs Subtotal	99 090	-74 160	24 930	24 929	25,16%	100,00%	14 095	56,54%	56,54%
2300	Stationery, office and conference supplies	53 288	-27 552	25 736	25 736	48,30%	100,00%	17 313	67,27%	67,27%
2320	Bank charges	2 730	-380	2 350	2 350	86,08%	100,00%	1 898	80,78%	80,78%
2330	Legal expenses	5 000	-5 000	0	0	0,00%	0,00%	0	0,00%	0,00%
23	Current administrative expenditure Subtotal	61 018	-32 932	28 086	28 086	46,03%	100,00%	19 212	68,40%	68,40%
2400	Postal charges	28 433	-10 385	18 048	18 048	63,47%	100,00%	10 314	57,15%	57,15%
2410	Telecommunications and internet charges for the Administration	47 000	-2 649	44 351	44 351	94,36%	100,00%	29 018	65,43%	65,43%
24	Postage and telecommunications Subtotal	75 433	-13 034	62 399	62 399	82,72%	100,00%	39 332	63,03%	63,03%



Code	Budget line / chapter description	Initial budget (EUR)	Amendments /transfers (EUR)	Final budget (EUR)	Committed (EUR)	Committed /initial budget (%)	Committed /final budget (%)	Paid (EUR)	Paid/ committed (%)	Paid/final budget (%)
3000	Coordination meetings and centres	3 004 935	-1 455 602	1 549 333	1 549 333	51,56%	100,00%	1 101 452	71,09%	71,09%
3005	Training for National Members	15 000	-10 886	4 115	3 809	25,39%	92,56%	2 264	59,43%	55,01%
3010	Other Eurojust meetings	110 480	-53 806	56 674	56 674	51,30%	100,00%	48 967	86,40%	86,40%
3020	Protocol office and representation expenses for the College	14 540	3 165	17 705	17 359	119,39%	98,05%	17 350	99,94%	97,99%
30	Meetings, trainings and representation expenses Subtotal	3 144 955	-1 517 128	1 627 827	1 627 175	51,74%	99,96%	1 170 031	71,91%	71,88%
3100	Operational missions and domestic work of National Members	286 500	-182 000	104 500	104 500	36,47%	100,00%	89 660	85,80%	85,80%
3120	Common missions to EU and Third Countries	172 200	-126 200	46 000	39 687	23,05%	86,28%	37 047	93,35%	80,54%
3130	Other operational missions	86 950	-71 575	15 375	11 591	13,33%	75,39%	9 756	84,16%	63,45%
3140	Mission insurance expenses	15 860	-9 473	6 387	6 387	40,27%	100,00%	6 387	100,00%	100,00%
3150	Seconded National Experts (SNE)	1 398 810	-306 504	1 092 306	1 091 966	78,06%	99,97%	1 091 966	100,00%	99,97%
3160	Member State compensation for President of the College	188 602	-188 602	0	0	0,00%	0,00%	0	0,00%	0,00%
31	Operational and experts missions Subtotal	2 148 922	-884 355	1 264 567	1 254 131	58,36%	99,17%	1 234 816	98,46%	97,65%
3200	Corporate communications and publications	724 642	90 200	814 842	814 842	112,45%	100,00%	447 816	54,96%	54,96%



Code	Budget line / chapter description	Initial budget (EUR)	Amendments /transfers (EUR)	Final budget (EUR)	Committed (EUR)	Committed /initial budget (%)	Committed /final budget (%)	Paid (EUR)	Paid/ committed (%)	Paid/final budget (%)
32	Public relations and publications Subtotal	724 642	90 200	814 842	814 842	112,45%	100,00%	447 816	54,96%	54,96%
3300	Books and subscriptions for the College	130 600	45 978	176 578	176 576	135,20%	100,00%	58 283	33,01%	33,01%
3310	ICT operational projects	931 000	870 861	1 801 861	1 801 861	193,54%	100,00%	1 157 991	64,27%	64,27%
3311	Digital Criminal Justice programme/projects (differentiated appropriations)	0	9 500 000	9 500 000	9 500 000	0,00%	100,00%	0	0,00%	0,00%
3320	Telecommunications and internet charges for National Desks	110 000	-6 514	103 486	103 486	94,08%	100,00%	68 036	65,74%	65,74%
3323	Computer infrastructure for National Desks	1 670 550	2 202 610	3 873 160	3 873 160	231,85%	100,00%	1 823 330	47,08%	47,08%
33	Data processing and documentation expenditure Subtotal	2 842 150	12 612 935	15 455 085	15 455 082	543,78%	100,00%	3 107 641	20,11%	20,11%
3400	Operational translations	744 192	-434 567	309 625	309 625	41,61%	100,00%	273 793	88,43%	88,43%
34	Translation of documents Subtotal	744 192	-434 567	309 625	309 625	41,61%	100,00%	273 793	88,43%	88,43%
3500	EJN projects, meetings and other expenses	435 000	0	435 000	430 060	98,86%	98,86%	113 297	26,34%	26,05%
35	EJN projects, meetings and other expenses Subtotal	435 000	0	435 000	430 060	98,86%	98,86%	113 297	26,34%	26,05%
3700	JITs meetings and other expenses	58 870	-35 059	23 811	23 811	40,45%	100,00%	18 339	77,02%	77,02%



Code	Budget line / chapter description	Initial budget (EUR)	Amendments /transfers (EUR)	Final budget (EUR)	Committed (EUR)	Committed /initial budget (%)	Committed /final budget (%)	Paid (EUR)	Paid/ committed (%)	Paid/final budget (%)
3720	Grants related to JITs (differentiated appropriations)	1 942 000	-786 219	1 155 781	1 155 781	59,51%	100,00%	1 034 930	89,54%	89,54%
37	Joint Investigation Team (JIT) meetings and other expenses Subtotal	2 000 870	-821 278	1 179 592	1 179 592	58,95%	100,00%	1 053 269	89,29%	89,29%
3800	Genocide secretariat meetings and other expenses	61 000	2 888	63 888	63 888	104,73%	100,00%	30 661	47,99%	47,99%
38	Meetings on genocide and other expenses Subtotal	61 000	2 888	63 888	63,888	104,73%	100,00%	30 661	47,99%	47,99%
4100	EuroMed Justice programme	p.m.	0	0	0	0,00%	0,00%	0	0,00%	0,00%
4101	SIRIUS project	p.m.	0	0	0	0,00%	0,00%	0	0,00%	0,00%
4102	EUIPO enhanced cooperation actions	p.m.	0	0	0	0,00%	0,00%	0	0,00%	0,00%
41	Expenditures related to operational projects based on agreements Subtotal ³⁰	p.m.	0	0	0	0,00%	0,00%	0	0,00%	0,00%
	Total	43 797 699	9 500 000	53 297 699	53 280 130	121,65%	99,97%	37 046 062	69,53%	69,51%

³⁰ No C1 funds have been allocated to Title 4.



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Print: Catalogue number: QP-09-22-134-EN-C • ISBN: 978-92-9490-768-4 • DOI: 10.2812/70885
PDF: Catalogue number: QP-09-22-134-EN-N • ISBN: 978-92-9490-767-7 • DOI: 10.2812/065997