



EUROJUST

European Union Agency for
Criminal Justice Cooperation

Final Annual Accounts of Eurojust

Financial Year 2023

June 2024

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 2024.

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 2024.

The final annual accounts will be published on Eurojust website:

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

The Hague, 31st May 2024

Aleksandra Haydar
The Accounting Officer of Eurojust

The Hague, 3rd June 2024

Vincent Jamin
The Administrative Director of Eurojust

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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)¹ and I hereby certify that the annual accounts of Eurojust for the year 2023 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

¹ COMMISSION DELEGATED REGULATION (EU) 2019/715 of 18 December 2018 on the framework financial regulation for the bodies set up under the TFEU and Euratom Treaty and referred to in Article 70 of Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council.

INTRODUCTION

LEGAL BASIS

In accordance with Article 63 of Regulation (EU) 2018/1727 of the European Parliament and of the Council of 14 November 2018 on the European Union Agency for Criminal Justice Cooperation (Eurojust) (hereinafter referred to as the “Eurojust Regulation”) and Title IX of Eurojust Financial Regulation of 17 September 2019, the following annual accounts together with the reports on implementation of the budget of Eurojust have been drawn up.

BACKGROUND INFORMATION

[Eurojust](#) is a European Union body initially established by Council Decision 2002/187/JHA of 28 February 2002. The Council Decision was repealed and replaced by Regulation (EU) 2018/1727 of 14 November 2018 of the European Parliament and of the Council on the European Union Agency for Criminal Justice Cooperation, adopted on 6 November 2018 and applicable as of 12 December 2019.

The Eurojust Regulation was amended by Regulation (EU) 2022/838 of the European Parliament and of the Council of 30 May 2022 as regards the preservation, analysis and storage at Eurojust of evidence relating to genocide, crimes against humanity, war crimes and related criminal offences, and by Regulation (EU) 2023/2131 of the European Parliament and of the Council of 4 October 2023, as regards digital information exchange in terrorism cases.

The role of Eurojust is to help make Europe a safer place by coordinating the work of national authorities – from the EU Member States as well as third States – in investigating and prosecuting transnational crime.

Each participating EU Member State seconded a National Member to Eurojust. The National Members form the College of Eurojust, which is responsible for the Agency’s operational work. The College, in turn, is supported by the Eurojust Administration, which includes, among others, case analysts, legal advisors and data experts. The Agency’s custom-built premises provide secure meeting facilities with possibilities for interpretation into all EU languages and a meeting room specifically developed for coordination centres, from which joint action days can be monitored and coordinated in real time.

Eurojust has developed a cohesive international network that grants prosecutors around the European Union access to more than 70 jurisdictions worldwide. The Agency has signed cooperation agreements with a dozen non-EU states, several of which have seconded Liaison Prosecutors to Eurojust to work on cases with their counterparts in the College. Eurojust also works closely with other EU agencies and partners that support the various stages in the criminal justice chain, including law enforcement and anti-fraud bodies.

The seat of Eurojust is in The Hague.² Eurojust expenditures are financed by an annual contribution from the general budget of the European Union.

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

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 the Eurojust's President, who is elected for a term of office of four years, with a limit of two terms. Two Vice - Presidents assist the President in exercising his functions. They are also elected for a term of office of four years, with a 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 1st October 2023, the Administrative Director is Mr Vincent Jamin.

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	31.12.2023	31.12.2022
NON-CURRENT ASSETS		13.286.047	11.890.387
Intangible Assets	2.1	3.609.542	562.955
Property, Plant and Equipment	2.2	9.673.505	11.324.432
Buildings		4.991.154	5.959.007
Plant and equipment		3.242	6.703
Computer hardware		2.784.722	2.766.014
Furniture and vehicles		1.049.088	1.341.761
Vehicles under Finance Lease		67.102	115.940
Other fixtures and fittings		778.197	1.135.006
Non-Current Receivables and Recoverables		3.000	3.000
Deposits		3.000	3.000
CURRENT ASSETS		27.226.467	15.554.994
Exchange Receivables	2.3	2.849.952	2.325.904
Deferred charges		2.138.467	1.560.718
Deferred charges with consolidated entities		666.667	727.415
Sundry and current receivables		44.818	37.771
Non-Exchange Receivables	2.4	376.495	417.082
Current recoverable member states		195.961	394.333
Accrued income		180.534	22.749
Cash and cash equivalents	2.5	24.000.020	12.812.008
TOTAL ASSETS		40.512.514	27.445.381
NON-CURRENT LIABILITIES		10.705.696	6.658.186
Provisions	2.6	2.850.800	2.850.800
Liabilities to consolidated entities	2.7	7.786.136	3.700.923
Lease liability vehicles	2.8	68.761	106.463
CURRENT LIABILITIES		17.529.506	8.690.226
Provisions	2.9	31.000	147.200
Payables	2.10	12.840.826	3.988.830
Sundry and current payables		1.882.763	77.681
Lease liability vehicles		37.702	35.910
Accounts payable to consolidated EU entities		10.920.361	3.875.238
Accrued charges and deferred income	2.11	4.657.680	4.554.196
Accrued charges		3.719.213	3.302.770
Deferred income		938.468	1.251.426
TOTAL LIABILITIES		28.235.203	15.348.412
NET ASSETS		12.277.311	12.096.970
Accumulated surplus/deficit		12.096.970	13.173.341
Economic result of the year		180.342	(1.076.372)

STATEMENT OF FINANCIAL PERFORMANCE

EUR

	Note	2023	2022
REVENUE		64.649.412	52.965.384
Non-Exchange Revenue	3.1	62.736.312	51.636.155
EU Contribution		58.722.209	48.909.403
DG NEAR		2.247.412	1.916.303
DG FPI		578.239	-
Other consolidated entities		587.380	491.267
Other non-exchange revenue		601.072	319.181
Exchange Revenue	3.2	1.913.100	1.329.229
Contribution from Denmark		1.351.609	1.299.271
Bank interest		508.111	-
Other exchange revenue		53.380	29.958
EXPENSES		(64.469.070)	(54.041.756)
Operational	3.3	(14.192.318)	(9.955.389)
Staff costs	3.4	(29.871.976)	(24.775.911)
Property, plant and equipment related costs	3.5	(8.174.297)	(6.301.880)
Other expenses	3.6	(10.157.072)	(10.713.712)
Other expenses with consolidated entities	3.7	(2.063.639)	(2.282.979)
Finance costs	3.8	(9.768)	(11.885)
SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES		180.342	(1.076.372)
ECONOMIC RESULT OF THE YEAR		180.342	(1.076.372)

CASH FLOW STATEMENT

EUR

	Note	2023	2022
Economic result of the year		180.342	(1.076.372)
Operating activities	4.1	15.738.774	5.121.291
Amortisation		345.694	372.817
Depreciation		2.989.750	2.821.971
(Increase)/decrease in receivables and recoverables		(483.461)	(820.949)
Increase/(decrease) in provisions		(116.200)	30.200
Increase/(decrease) in non-current liabilities		4.047.511	1.768.573
Increase/(decrease) in payables		1.910.357	(569.770)
Increase/(decrease) in payables to consolidated entities		7.045.123	1.518.451
Investing activities	4.2	(4.731.104)	(2.531.753)
(Purchase) of intangible assets and property, plant and equipment		(4.731.104)	(2.531.753)
Net Cash flow		11.188.012	1.513.166
Net increase/(decrease) in cash and cash equivalents		11.188.012	1.513.166
Cash and cash equivalents at the beginning of the year		12.812.008	11.298.842
Cash and cash equivalents at year-end		24.000.020	12.812.008

STATEMENT OF CHANGES IN NET ASSETS

EUR

	Note	Accumulated Surplus/(Deficit)	Economic result of the year	Net Assets (total)
Balance as at 31 December 2022		13.173.341	(1.076.372)	12.096.970
Changes in accounting policies		-	-	-
Balance as at 1 January 2023		13.173.341	(1.076.372)	12.096.970
Allocation of prior year economic result		(1.076.372)	1.076.372	-
Economic result of the year		-	180.342	180.342
Balance as at 31 December 2023		12.096.970	180.342	12.277.311

NOTES TO THE FINANCIAL STATEMENTS

1. SIGNIFICANT ACCOUNTING POLICIES

1.1. Legal basis and Accounting rules

The financial statements of Eurojust have been drawn up using the methods of preparation as set out in the EU Accounting Rules as laid down by the European Commission's Accounting Officer. The EU Accounting Rules adapt the International Public Sector Accounting Standards, and in some cases the International Financial Reporting Standards, to the specific environment of the EU, while the reports on implementation of the budget continue to be primarily based on movements of cash.

The accounting system of Eurojust comprises general accounts and budget accounts. These accounts are kept in Euro on the basis of the calendar year. The budget accounts give a detailed picture of the implementation of the budget. They are based on the modified cash accounting principle.³ The general accounts allow for the preparation of the financial statements as they show all charges and income for the financial year and are designed to establish the financial position in the form of a balance sheet as at 31 December.

1.2. Accounting principles

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

Article 98 of the Financial Regulation of Eurojust sets out the accounting principles to be applied in drawing up the financial statements.

The overall considerations, accounting principles, to be followed when preparing the financial statements are laid down in EU Accounting Rule 1 and are the same as those described in IPSAS 1:

Fair presentation

Financial statements shall present fairly the financial position, financial performance and cash flows of an entity. Fair presentation requires the faithful representation of the effects of transactions, other events and conditions in accordance with the definitions and recognition criteria for assets, liabilities, revenue and expenses set out in the EU accounting rules. The application of the EU accounting rules, with additional disclosures when necessary, is presumed to result in financial statements that achieve a fair presentation.

Accrual Basis

In order to meet their objectives, financial statements are prepared on the accrual basis of accounting. Under this basis, the effects of transactions and other events are recognised when they occur, and not as

³ This differs from cash-based accounting because of elements such as carryovers.

cash or its equivalent are received or paid, and they are recorded in the accounting records and reported in the financial statements of the periods to which they relate.

Going concern basis

When preparing financial statements an assessment of an entity's ability to continue as a going concern shall be made. Financial statements shall be prepared on a going concern basis unless there is an intention to liquidate the entity or to cease operating, or if there is no realistic alternative but to do so. These financial statements have been prepared in accordance with the going concern principle, which means Eurojust is deemed to have been established for an indefinite duration.

Consistency of presentation

According to this principle the presentation and classification of items in the financial statements shall be retained from one period to the next.

Aggregation

Each material class of similar items shall be presented separately in the financial statements. Items of a dissimilar nature or function shall be presented separately unless they are immaterial.

Offsetting

Assets and liabilities, and revenue and expenses, shall not be offset unless required or permitted by an EU accounting rule.

Comparative Information

Except when an EU accounting rule permits or requires otherwise, comparative information shall be disclosed in respect of the previous period for all amounts reported in the financial statements. When the presentation or classification of items in the financial statements is amended, comparative amounts shall be reclassified unless the reclassification is impracticable.

1.3. Basis of preparation

Functional and reporting currency

The financial statements are presented in euros, which is the functional and reporting currency of Eurojust (Eurojust Financial Regulation, Article 98).

Transactions

Foreign currency transactions are recorded using the exchange rates prevailing at the day of the transactions.

Foreign exchange gains and losses resulting from the settlement of foreign currency transactions and from the translation of monetary items in foreign currency into euros at year-end are recognised in the statement of financial performance.

Chart of Accounts

The chart of accounts used by Eurojust follows the structure of the chart of accounts of the European Commission (PCUE).

Use of estimates

Preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect reported amounts presented and disclosed in the Financial Statements of Eurojust. Significant estimates and assumptions in these financial statements require judgment and are used for, but not limited to, accrued income and charges, provisions, contingent assets and liabilities. Actual results reported in future periods may be different from these estimates. Changes in estimates are reflected in the period in which they become known.

1.4. Balance Sheet

Assets are resources controlled by Eurojust as a result of past events and from which future economic benefits or service potential are expected to flow.

1.4.1. Intangible assets

Intangible assets are identifiable non-monetary assets without physical substance. Acquired computer software licences are stated at historical cost less accumulated amortisation and impairment losses. The assets are amortised on a straight-line basis over their estimated useful lives. The estimated useful lives of intangible assets depend on their specific economic lifetime or legal lifetime determined by an agreement.

Amortisation is the systematic allocation of the depreciable amount of an intangible asset over its useful life (EU Accounting Rule 6). Intangible assets under construction are not amortised as these assets are not yet available for use.

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.

Depreciation is the systematic allocation of the depreciable amount of an asset over its useful life (EU Accounting Rule 7). Assets under construction are not depreciated as these assets are not yet available for use. The depreciation is calculated using the straight-line method. Please see the applicable rates in note 2.2.

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.

2023	Internally Generated Computer Software	Other Computer Software	Total Computer Software	Intangible Assets under Construction	Total
Gross carrying amounts 01.01.2023	5.884.441	1.136.488	7.020.929	-	7.020.929
Additions	-	61.215	61.215	3.331.065	3.392.280
Disposals	-	-	-	-	-
Transfer between headings	-	-	-	-	-
Gross carrying amounts 31.12.2023	5.884.441	1.197.703	7.082.144	3.331.065	10.413.210
Accumulated amortization and impairment 01.01.2023	(5.533.088)	(924.886)	(6.457.974)	n/a	(6.457.974)
Amortization	(255.482)	(90.212)	(345.694)	n/a	(345.694)
Disposals				n/a	
Accumulated amortization and impairment 31.12.2023	(5.788.570)	(1.015.098)	(6.803.668)	n/a	(6.803.668)
Net carrying amounts 31.12.2023	(95.871)	(182.605)	(278.476)	(3.331.065)	(3.609.542)

Not capitalised cost	Research cost	Not capitalised development cost
Cost of the year (excl. amortisation)	358.480	-

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.

2023	Buildings	Plant and Equipment	Computer Hardware	Furniture and Vehicles	Vehicles under Finance Lease	Other Fixtures and Fittings	Total
Gross carrying amounts 01.01.2023	11.103.789	130.282	12.606.476	3.104.521	195.353	6.011.243	33.151.663
Additions	-	-	1.320.530	3.182	-	15.111	1.338.823
Disposals	-	-	-	-	-	-	-
Other changes	-	-	-	-	-	-	-
Gross carrying amounts 31.12.2023	11.103.789	130.282	13.927.005	3.107.702	195.353	6.026.354	34.490.486
Accumulated amortization & impairment 01.01.2023	(5.144.781)	(123.579)	(9.840.462)	(1.762.759)	(79.413)	(4.876.237)	(21.827.231)
Depreciation	(967.853)	(3.462)	(1.301.821)	(295.855)	(48.838)	(371.920)	(2.989.750)
Disposals	-	-	-	-	-	-	-
Other changes	-	-	-	-	-	-	-
Accumulated amortization & impairment 31.12.2023	(6.112.635)	(127.041)	(11.142.283)	(2.058.614)	(128.251)	(5.248.157)	(24.816.981)
Net carrying amounts 31.12.2023	4.991.154	3.242	2.784.722	1.049.088	67.102	778.197	9.673.505

CURRENT ASSETS

2.3. Exchange Receivables

	2023	2022
Deferred charges	2.138.467	1.560.718
Deferred charges with consolidated EU entities	666.667	727.415
Sundry receivables	44.018	37.771
Current receivables	450	-
Current receivables from consolidated entities	350	-
Total	2.849.952	2.325.904

The deferred charges (pre-payments) consist of prepaid subscriptions, maintenance fees, and European School fee for the 2024 part of school year 2023/2024.

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

	2023	2022
Current recoverable Member States	195.961	394.333
Accrued income	180.534	22.749
Total	376.495	417.082

Current recoverable Member States represent outstanding VAT refund for Q4 of 2023 and outstanding Dutch Insurance Premium Tax refund for 2023. 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 2023 and cashed in the beginning of 2024.

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

2.5. Cash and cash equivalents

	2023	2022
Bank accounts	23.984.656	12.797.654
Imprest accounts	15.364	14.354
Total	24.000.020	12.812.008

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. 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 2023, Eurojust received a new pre-financing for EuroMed Justice, phase VI, in the amount of EUR 6 million. 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 5,4 million. 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.

	2023	2022
EuroMed Justice – DG NEAR	4.903.000	-
WB CRIM JUST – DG NEAR	2.883.136	3.700.923
Total	7.786.136	3.700.923

2.8. Non-current lease liability vehicles

	2023	2022
Finance lease liability vehicles	68.761	106.463
Total	68.761	106.463

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

	2023	2022
Provision for legal cases	31.000	147.200
Total	31.000	147.200

2.10. Current payables

	2023	2022
Sundry payables	1.817.044	77.681
Open pre-financing < 1 year - Denmark	65.719	-
Finance lease liability vehicles	37.702	35.910
Repayable positive budgetary result – DG Justice	440.903	177.440
Open pre-financing < 1 year – DG NEAR EuroMed Justice	1.530.675	1.863.300
Open pre-financing < 1 year – DG NEAR WB CRIM JUST	1.600.000	1.600.000
Open pre-financing < 1 year – DG FPI ICPA	6.916.910	-
Open pre-financing < 1 year – Europol	386.978	229.972
Open pre-financing < 1 year – EUIPO	44.894	4.525
Total	12.840.826	3.988.830

Sundry payables represent returned payments and goods/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 comprises 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-financings < 1 year to DG NEAR, DG FPI, Europol, EUIPO represent the short term part of the open pre-financings received for projects: EuroMed Justice, phases V and VI, WB CRIM JUST, ICPA, SIRIUS and IPC respectively (see note 2.7).

Project	Partner	Gross Pre-financing received	SoFP Impact prior years	SoFP Impact 2023	Net Pre-Financing
EuroMed Justice Phase V	DG NEAR	5.000.000	3.136.700	1.429.625	433.675
EuroMed Justice Phase VI	DG NEAR	6.000.000	-	-	6.000.000
WB CRIM JUST	DG NEAR	5.400.000	99.077	817.787	4.483.136
ICPA	DG FPI	7.495.150	-	578.239	6.916.911
SIRIUS	Europol	1.261.179	501.329	372.872	386.978
IPC	EUIPO	259.402	-	214.508	44.894
Total		25.415.731	3.737.106	3.413.031	18.265.594

2.11. Accrued charges and deferred income

	2023	2022
Accrued charges	3.719.213	3.302.770
Out of which accrued charges for annual leave carried over to the following year	742.447	656.369
Deferred income	938.468	1.251.426
	4.657.680	4.554.196

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.

	2023	2022
Union contribution – annual subsidy	58.722.209	48.909.403
Contribution from DG NEAR	2.247.412	1.916.303
Contribution from DG FPI	578.239	-
Other consolidated entities	587.380	491.267
Income from donation	312.822	312.822
Miscellaneous recoveries	288.250	6.359

Total	62.736.312	51.636.155
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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 and WB CRIM JUST projects, and from DG FPI for ICPA 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 note 2.11).

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

3.2. Exchange revenue

	2023	2022
Contribution from Denmark	1.351.609	1.299.271
Miscellaneous recoveries	52.448	3.770
Bank interest	508.111	26.171
Exchange revenue from EU consolidated entities	844	-
Exchange rate gains	88	17
Total	1.913.100	1.329.229

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

	2023	2022
Temporary agents	221	209
Contract agents	36	31
Total	257	240

3.5. Property, plant and equipment related costs

	2023	2022
Maintenance and security of buildings	4.790.238	3.052.596
Insurance	48.615	54.496
Depreciation of tangible fixed assets	2.989.750	2.821.971
Amortization of intangible fixed assets	345.694	372.817
Total	8.174.297	6.301.880

3.6. Other expenses

	2023	2022
Rent of buildings	3.187.996	2.856.843
Office supplies and maintenance	5.276.675	5.293.624
Communications and publications	311.046	194.825
Insurance others	(2.100)	14.342
Car and transport expenses	24.066	24.487
Recruitment costs	40.945	89.591
Training costs	340.598	214.898
Missions	48.175	40.742
Consultancy and legal expenditure	271.580	223.075
External IT services	533.892	1.662.594
External non-IT services	123.999	98.678
Foreign exchange losses	200	13
	10.157.072	10.713.712

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

	2023	2022
Expenses with consolidated EU entities	2.063.639	2.282.979

3.8. Financial expenses

	2023	2022
Interest expense on finance lease	6.176	7.882
Bank charges	3.593	4.002
	9.768	11.884

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 2023.

5.2. Contingent liabilities

Eurojust has identified obligations amounting to EUR 855 K related to current legal proceedings in May 2024. It is possible that those result in payments due in 2024 or later. Specific information regarding these contingent liabilities are not disclosed due to the sensitive nature of the subject matter.

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	4.070.603	16.282.413	29.602.631	49.955.647

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 2023 total rental amount is EUR 6 936 258, out of which Eurojust has paid EUR 3 198 498 and an amount of EUR 3 737 760 is considered as services in-kind for 2023.

6.3. Outstanding commitments not yet expensed

	2023	2022
Outstanding commitments (budgetary RAL)	13.372.887	17.795.408
Accrued expenses (excl. annual leave carried over)	(2.976.766)	(2.646.401)
Deferred expenses	(2.805.134)	(2.288.133)
Outstanding commitments not yet expensed	7.590.987	12.860.874

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 2023 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

	2023	2022
Multi-annual contractual commitments	2.234.444	3.676.387

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 2023.

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 2023. 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. The War in Ukraine

As part of the EU response to the war in Ukraine, the European Parliament and the Council, based on the Commission's legislative proposal, reinforced 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](#)

6.9. 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).

SUMMA was put into production as from 01.01.2022 and it is still in its pilot phase.

6.10. Events after the balance sheet date

In accordance with EU Accounting Rule 19, at the date of sign off of the accounts, no material issue came to the attention of the accounting officer of Eurojust or were reported to her that would require any adjustments to the figures reported in these financial statements at 31 December 2023, except from the litigations disclosed in note 5.2.

For the latter, Eurojust has identified possible contingent liabilities in the amount of EUR 855 K. Specific information regarding these contingent liabilities is not disclosed due to the sensitive nature of the subject matter.

7. PROTECTION OF THE BUDGET OF EUROJUST

7.1. Recoveries

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

7.2. Preventive mechanisms

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

8. FINANCIAL INSTRUMENTS

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

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 2023		Bank accounts
Counterparties with external credit rating		24.000.020
Prime and high grade		24.000.020

31 December 2023	Not past due	Total
Receivables gross carrying amount	41.719	41.719
Impairment	-	-
Net receivables	41.719	41.719

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 2023	< 1 year	Total
Payables with third parties	1.882.763	1.882.763
Payables with consolidated entities	10.925.386	10.925.386
Total liabilities	12.808.149	12.808.149

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 2023		
Financial assets	24.041.739	24.041.739
All receivables with third parties (excl. receivables with MS and receivables with consol. entities)	41.719	41.719
Cash and cash equivalents	24.000.020	24.000.020
Financial liabilities	12.808.149	12.808.149
Payables with third parties	1.882.763	1.882.763
Payables with consolidated entities	10.925.386	10.925.386
Net Position	11.233.590	11.233.590

Fair value

The estimated fair values of all financial instruments of Eurojust are equal or approximate to their book values as at 31 Dec 2023 and 31 Dec 2022. 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"> • 100% collected (2022: 100%) • 100% Final Budget (2022: 100%) • 100% Contribution from Denmark (2022: 100%) • 100% Other revenue (2022: 100%) 	<ul style="list-style-type: none"> • 99.1% committed (2022: 99.9%) • 99.1% on administrative costs (2022: 99.9%) • 98.8% on operational budget (2022: 99.8%) • 0.7% carryovers (2022: 0.01%) • 0.2% cancelled (2022: 0.07%) 	<ul style="list-style-type: none"> • 92.9% paid (2022: 90.4%) • 95.0% on administrative costs (2022: 94.5%) • 87.0% on operational budget (2022: 76.6%) • 6.6% carryovers (2022: 9.2%) • 0.5% cancelled (2022: 0.3%)

(1) Funds cashed, including assigned revenues, apart from externally funded projects

(2) Funds committed on all fund sources apart from externally funded projects, as a percentage of total commitment appropriations available, apart from externally funded projects

(3) Funds paid on all fund sources apart from externally funded projects, as a percentage of total payment appropriations available, apart from externally funded projects

Main events of the year influencing the budget and its implementation

Eurojust's 2023 initial budget was voted in the amount of EUR 52,8 M in commitment appropriations and 57,8 M in payment appropriations. It was followed by one amending budget which resulted in additional EUR 2,6 M in commitment appropriations, EUR 1,5 M in payment appropriations and no further establishment plan posts.

Throughout 2023, high inflation continued to have a significant and horizontal effect on most budget areas of Eurojust. The impact has been most prominent on staff/SNE remunerations, building services (including maintenance, cleaning, utilities and security) as well as other outsourced services with contract provisions for automatic price indexations. Due to this inflation impact and the full return of operational work growth to pre-pandemic trends (e.g. coordination and other Eurojust meetings, missions), Eurojust had to cover a number of shortfalls that either existed in the initial 2023 budget or emerged during the year.

Firstly, the agency reduced these gaps through certain mitigation measures, including primarily deferring infrastructure investments and recruitments of new staff. Secondly, it managed to cover the residual gaps through an amending budget granted by the European Commission for the inflation impact on staff and building costs and the additional revenue received as bank interest on external funds, and to optimise budget implementation through internal transfers. This strategy enabled Eurojust to redirect funds as per emerging priorities and utilise any eventual surpluses for multi-annual investments (e.g. ICT).

Overall and despite these constraints, Eurojust managed to optimise the year's budget implementation and eventually achieve all budgetary KPIs.

Activity Based Costing (ABC)

Eurojust introduced as of 2023 a new ABC approach, for monitoring - per organisational objective - the actual use of its financial and human resources against the resources planned in the agency's Annual Work Programme (AWP) for the specific year. Concerning non-staff costs, the new approach involves the classification of committed amounts per organisational objective, based on SUMMA data and - only for a few budget lines - additional clarifications from the respective budget holders. This is to be complemented with the staff costs' allocation, based on data from Eurojust's new time recording tool (EJ ACT). In 2023, Eurojust managed to monitor the resources used under all its AWP activities and objectives, with a view to report this in the CAAR 2023.

External funds

In 2023, Eurojust's external fund sources increased for another consecutive year, reaching a total of 6, including 5 external projects promoting judicial cooperation in specific areas and funded under contribution agreements (EuroMed Justice programme, SIRIUS project, Western Balkans criminal justice project, ICPA) or SLAs (IPC project) as well as Denmark's annual contribution foreseen in the respective cooperation agreement. The increase in the overall external funding and in the need to keep providing high-level budget, financial and accounting management services for all various funding sources despite their inherent differences has posed significant technical and resource constraints for Eurojust.

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

1.1.2023 – 31.12.2023

EUR

	2023	2022
REVENUE		
Balancing Commission subsidy	59.163.112	49.086.844
Danish Contribution	1.417.327	1.181.229
Other income (miscell recoveries)	340.742	10.628
DG NEAR - EuroMed Justice Programme VI (2022: WB CRIM JUST)	6.000.000	5.400.000
EPOL - SIRIUS	529.878	407.621
EUIPO - IPC	259.402	187.300
EUIPO - IPC correction revenue prior year	(4.525)	(144.205)
FPI - ICPA	7.495.150	-
Bank interest	252.207	-
TOTAL REVENUE (a)	75.453.293	56.129.417
EXPENDITURE		
Budget Title 1: Staff		
Payments current year	31.091.826	26.539.557
Appropriations carried over to next year	459.668	296.105
Budget Title 2: Administrative		
Payments current year	12.773.737	10.830.170
Appropriations carried over to next year	1.835.017	2.022.749
Budget Title 3: Operational		
Payments current year	12.740.242	8.034.310
Appropriations carried over to next year	2.092.324	2.985.690
Budget Title 4: Operational		
Payments current year	2.733.906	2.364.510
Appropriations carried over to next year	19.237.742	7.683.894
TOTAL EXPENDITURE (b)	82.964.462	60.756.985
RESULT FOR THE FINANCIAL YEAR BEFORE SPECIAL ITEMS (a-b)	(7.511.169)	(4.627.568)
Cancellation of unused payment appropriations carried over from the previous year	221.135	141.187
Adjustment for carry-over from the previous year – assigned revenue	7.731.049	4.663.817
Exchange rate differences	(112)	4
BALANCE OF THE OUTTURN ACCOUNT FOR THE FINANCIAL YEAR	440.903	177.440

RECONCILIATION OF THE BUDGET RESULT WITH THE ECONOMIC RESULT

EUR

	2023	2022
Statement of Financial Performance (economic result)	180.342	(1.076.372)
Adjustments for accrual items (items included in the Statement of Financial Performance but not in the Budgetary Outturn)		
Adjustments for accrual cut-off (reversal previous year)	(3.352.562)	(3.518.942)
Adjustments for accrual cut-off (cut-off current year)	5.290.695	3.352.562
Depreciation of intangible and tangible assets and amounts written-off	3.335.444	3.194.787
Provisions	(116.200)	30.200
Recovery Orders issued in the year on revenue accounts and not yet cashed	(800)	-
Prefinancing received in previous year and cleared in the year	(2.477.384)	(2.066.111)
Payments made from carryovers of payment appropriations	5.036.297	6.472.029
Adjustments for deferred charges (cut-off)	(2.805.134)	(2.288.133)
Adjustments for deferred charges previous year (reversal)	2.288.133	1.562.629
Income from donation	(312.823)	(312.823)
Other	-	8.730
Adjustments for budgetary items (items included in the Budgetary Outturn but not in the Statement of Financial Performance)		
Asset acquisitions (less unpaid amounts)	(4.731.104)	(2.531.753)
New pre-financing received in the year and remaining open as at 31.12	13.850.880	5.568.655
Budgetary recovery orders issued before the year and cashed in the year	-	500
Capital payments on financial leasing	(35.911)	(34.204)
Payment appropriations carried over to next year	(23.624.751)	(12.988.438)
Cancellation of unused carried over payment appropriations from previous year	221.135	141.187
Adjustment for carryover from the previous year of appropriations available at 31.12 arising from assigned revenue	7.731.049	4.663.817
Payments on open invoices from previous year booked in charges		
Other	(36.404)	(881)
Budgetary result (+ for surplus)	440.903	177.440

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 2023

Commitment Appropriations = Initial Budget + Amending Budget + Transfers

Item	Description	Initial Adopter Budget	Amending Budget	Transfers	Final Adopted Budget	Actual Committed
1100	Salaries and allowances for temporary staff	25.898.812	910.000	(421.524)	26.387.288	26.386.046
1110	Salaries and allowances for contract staff	1.242.000		30.000	1.272.000	1.272.000
1160	Clerical and interim services	181.500		(93.957)	87.543	87.543
1171	European School subsidy	1.000.000		38.332	1.038.332	1.038.332
1200	Expenditure related to recruitment	134.900		(80.123)	54.777	54.777
1201	Expenses upon entry exit	37.000		28.463	65.463	65.463
1300	Mission expenses for staff	90.000		(36.100)	53.900	49.861
1400	Running costs of canteens and kitchenettes	117.200		2.644	119.844	119.000
1410	Medical services	124.300		(26.977)	97.323	97.323
1500	Consultancy on staffing and institutional matters	132.800		196.000	328.800	326.794
1504	Administrative assistance for HR	171.100		60.562	231.662	231.662
1630	Staff Committee	35.000		2.750	37.750	37.750
1800	Training and development for staff	369.600		(2.206)	367.394	367.121
Title 1	Expenditure relating to persons working with Eurojust	29.534.212	910.000	(302.135)	30.142.077	30.133.672
2000	Building and ground rent	2.906.000	297.999	(10.349)	3.193.650	3.193.650
2010	Corporate insurances	73.600		(14.993)	58.607	58.607
2020	Maintenance cleaning and utilities	1.812.900	1.004.001	(14.147)	2.802.754	2.802.754
2050	Security management	1.614.000	248.000	(201.192)	1.660.808	1.660.808
2101	Computer infrastructure	5.279.000	161.348	(31.930)	5.408.418	5.378.968
2102	ICT organisational projects	299.500		408.014	707.514	707.514
2210	Furniture and related costs	28.000		(11)	27.989	27.989
2230	Vehicle services	61.100		5.481	66.581	66.581
2300	Stationery office and conference supplies	54.500		(7.189)	47.311	47.098
2320	Bank charges	2.300		2.000	4.300	4.300
2400	Postal charges	29.600		(6.760)	22.841	22.841
2410	Telecommunications and internet charges	162.000		136.686	298.686	298.685
Title 2	Investments in immovable property, rental of buildings and associated cost	12.322.500	1.711.348	265.612	14.299.460	14.269.795

Item	Description	Initial Adopted Budget	Amending Budget	Transfers	Final Adopted Budget	Actual Committed
3000	Coordination meetings and centres	3.043.800		387.608	3.431.408	3.431.408
3005	Training for National Members	21.000		(14.972)	6.028	6.028
3010	Other Eurojust meetings	133.500		162.287	295.787	261.978
3100	Operational missions	569.700		(99.000)	470.700	431.855
3150	Seconded National Experts SNE	1.656.000		(54.224)	1.601.776	1.601.776
3160	Member State compensation for President of the Col	108.000		(108.000)		
3200	Corporate communications and publications	809.200		(12.500)	796.700	796.699
3300	Books and subscriptions	168.000		232.350	400.350	400.349
3310	ICT operational projects	1.150.000		(160.293)	989.707	981.398
3311	Digital Criminal Justice programme projects (DA)					
3400	Translation of documents	750.000		(295.000)	455.000	451.793
3500	EJN projects meetings and other expenses	435.000			435.000	434.997
3700	JITs meetings and other expenses	60.000		(9.233)	50.767	45.451
3720	Grants related to JITs (DA)	1.942.000			1.942.000	1.942.000
3800	Genocide secretariat meetings and other expenses	67.200		7.500	74.700	74.334
Title 3	Operational Expenditure	10.913.400		36.523	10.949.923	10.860.065
TOTAL		52.770.112	2.621.348		55.391.460	55.263.532

BUDGET IMPLEMENTATION

Implementation of Externally Funded Projects

Project	Period	Item	Income		Commitment Appropriations				Payment Appropriations				Commitments Outstanding at Year-End
			Total Amount	Pre-Financing Received	Available	Commitments made	Carried Over	Rate	Available	Payments made	Carried Over	Rate	
			1	2	3	4	5=3-4	6=4/3	7	8	9=7-8	10=8/7	
EuroMed Justice Programme Phase V	2020-2023	9100/4100	5.000.000	5.000.000	5.000.000	4.570.742	429.258	91,4%	5.000.000	4.090.010	909.990	81,8%	480.732
EuroMed Justice Programme Phase VI	2023	9100/4100	6.000.000	6.000.000	6.000.000	-	6.000.000	0,0%	6.000.000	-	6.000.000	0,0%	-
SIRIUS	2021-2023	9101/4101	1.265.436	1.261.179	1.261.179	850.242	410.937	67,4%	1.261.179	849.808	411.371	67,4%	434
IPC*	2023	9102/4102	259.402	259.402	259.402	252.996	6.407	97,5%	259.402	204.608	54.794	78,9%	48.388
WB CRIM JUST	2022-2023	9103/4103	6.000.000	5.400.000	5.400.000	987.897	4.412.103	18,3%	5.400.000	707.205	4.692.795	13,1%	280.692
ICPA	2023	9105/4105	8.300.000	7.495.150	7.495.150	1.239.698	6.255.452	16,5%	7.495.150	326.359	7.168.791	4,4%	913.339
Total			26.824.838	25.415.731	25.415.731	7.901.575	17.514.156	31,1%	25.415.731	6.177.990	19.237.741	24,3%	1.723.585

Period: from the start of each project to the current reporting year

IPC*: annual based on SLA

Implementation of Budget Revenue

EUR

Item	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	
5200	Bank interest		161.348	252.207		252.207	252.207		252.207	156%	
9010	Subsidy from the EU General Budget	57.803.112	59.163.112	59.163.112		59.163.112	59.163.112		59.163.112	100%	
9020	Danish Contribution			1.417.327		1.417.327	1.417.327		1.417.327	100%	
9029	Other*			341.541		341.541	340.742		340.742	102%	800
9100	Euromed Justice			6.000.000		6.000.000	6.000.000		6.000.000	100%	
9101	SIRIUS Project			529.878		529.878	529.878		529.878	100%	
9102	IPC Actions			259.402		259.402	259.402		259.402	100%	
9102	IPC Actions				(4.525)	(4.525)		(4.525)	(4.525)		
9105	ICPA			7.495.150		7.495.150	7.495.150		7.495.150	100%	
Total		57.803.112	59.324.460	75.458.617	(4.525)	75.454.092	75.457.818	(4.525)	75.453.293	100%	800

* Other 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

Item	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	
1100	25.898.812	910.000	(421.524)	26.387.288				26.387.288
1110	1.242.000		30.000	1.272.000		1.417.327	1.417.327	2.689.327
1160	181.500		(93.957)	87.543				87.543
1171	1.000.000		38.332	1.038.332				1.038.332
1200	134.900		(80.123)	54.777				54.777
1201	37.000		28.463	65.463				65.463
1300	90.000		(36.100)	53.900		495	495	54.395
1400	117.200		2.644	119.844				119.844
1410	124.300		(26.977)	97.323				97.323
1500	132.800		196.000	328.800				328.800
1504	171.100		60.562	231.662				231.662
1630	35.000		2.750	37.750				37.750
1800	369.600		(2.206)	367.394				367.394
Total Title 1	29.534.212	910.000	(302.135)	30.142.077		1.417.822	1.417.822	31.559.899
2000	2.906.000	297.999	(10.349)	3.193.650				3.193.650
2010	73.600		(14.993)	58.607				58.607
2020	1.812.900	1.004.001	(14.147)	2.802.754		293.148	293.148	3.095.903
2050	1.614.000	248.000	(201.192)	1.660.808		802	802	1.661.610
2101	5.279.000	161.348	(31.930)	5.408.418		1.500	1.500	5.409.918
2102	299.500		408.014	707.514				707.514



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Item	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	
2210	28.000		(11)	27.989				27.989
2230	61.100		5.481	66.581				66.581
2300	54.500		(7.189)	47.311				47.311
2320	2.300		2.000	4.300				4.300
2400	29.600		(6.760)	22.841				22.841
2410	162.000		136.686	298.686		643	643	299.329
Total Title 2	12.322.500	1.711.348	265.612	14.299.460		296.094	296.094	14.595.553
3000	3.043.800		387.608	3.431.408		8.120	8.120	3.439.528
3005	21.000		(14.972)	6.028				6.028
3010	133.500		162.287	295.787				295.787
3100	569.700		(99.000)	470.700		768	768	471.468
3150	1.656.000		(54.224)	1.601.776				1.601.776
3160	108.000		(108.000)	-				
3200	809.200		(12.500)	796.700		13.015	13.015	809.715
3300	168.000		232.350	400.350		18.107	18.107	418.457
3310	1.150.000		(160.293)	989.707				989.707
3311								
3400	750.000		(295.000)	455.000				455.000
3500	435.000			435.000				435.000
3700	60.000		(9.233)	50.767				50.767
3720	1.942.000			1.942.000				1.942.000
3800	67.200		7.500	74.700				74.700



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Item	Budget Appropriations				Additional Appropriations			Total Appropriations Available
	Initial Adopted Budget	Amending Budgets	Transfers	Final Adopted Budget	Carryovers	Assigned Revenue	Total	
	1	2	3	4=1+2+3	5	6	7=5+6	
Total Title 3	10.913.400		36.523	10.949.923		40.011	40.011	10.989.934
4100						7.636.847	7.636.847	7.636.847
4101						779.257	779.257	779.257
4102						259.402	259.402	259.402
4103						5.295.646	5.295.646	5.295.646
4105						7.495.150	7.495.150	7.495.150
Total Title 4						21.466.302	21.466.302	21.466.302
GRAND TOTAL	52.770.112	2.621.348		55.391.460		23.220.228	23.220.228	78.611.688

Breakdown and Changes in Payment Appropriations

EUR

Item	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	
1100	25.898.812	910.000	(421.524)	26.387.288				26.387.288
1110	1.242.000		30.000	1.272.000		1.417.327	1.417.327	2.689.327
1160	181.500		(93.957)	87.543	10.200		10.200	97.743
1171	1.000.000		38.332	1.038.332	35.687		35.687	1.074.019
1200	134.900		(80.123)	54.777	20.973		20.973	75.751
1201	37.000		28.463	65.463				65.463
1300	90.000		(36.100)	53.900	5.998	495	6.493	60.393
1400	117.200		2.644	119.844	11.960		11.960	131.804
1410	124.300		(26.977)	97.323	17.645		17.645	114.969
1500	132.800		196.000	328.800	69.200		69.200	398.000
1504	171.100		60.562	231.662			-	231.662
1630	35.000		2.750	37.750	9.451		9.451	47.201
1800	369.600		(2.206)	367.394	114.991		114.991	482.384
Total Title 1	29.534.212	910.000	(302.135)	30.142.077	296.105	1.417.822	1.713.927	31.856.004
2000	2.906.000	297.999	(10.349)	3.193.650				3.193.650
2010	73.600		(14.993)	58.607	11.720		11.720	70.327
2020	1.812.900	1.004.001	(14.147)	2.802.754	286.630	334.374	621.004	3.423.758
2050	1.614.000	248.000	(201.192)	1.660.808	227.688	802	228.490	1.889.298
2101	5.279.000	161.348	(31.930)	5.408.418	1.259.516	3.665	1.263.181	6.671.600
2102	299.500		408.014	707.514	90.873		90.873	798.386



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Item	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	
2210	28.000		(11)	27.989	27.922		27.922	55.911
2230	61.100		5.481	66.581	6.263	58	6.321	72.902
2300	54.500		(7.189)	47.311	22.152		22.152	69.463
2320	2.300		2.000	4.300	1.492		1.492	5.792
2400	29.600		(6.760)	22.841	5.789		5.789	28.629
2410	162.000		136.686	298.686	36.059	643	36.702	335.388
Total Title 2	12.322.500	1.711.348	265.612	14.299.460	1.976.103	339.543	2.315.646	16.615.106
3000	3.043.800		387.608	3.431.408	665.425	8.120	673.545	4.104.953
3005	21.000		(14.972)	6.028	912		912	6.940
3010	133.500		162.287	295.787	116.939		116.939	412.727
3100	569.700		(99.000)	470.700	41.205	768	41.974	512.674
3150	1.656.000		(54.224)	1.601.776				1.601.776
3160	108.000		(108.000)					
3200	809.200		(12.500)	796.700	308.699	13.015	321.714	1.118.414
3300	168.000		232.350	400.350	316.384	18.107	334.491	734.841
3310	1.150.000		(160.293)	989.707				989.707
3311	5.225.000	(750.000)		4.475.000	882.041		882.041	5.357.041
3400	750.000		(295.000)	455.000	51.404		51.404	506.404
3500	435.000			435.000	279.434		279.434	714.434
3700	60.000		(9.233)	50.767	1.324		1.324	52.091
3720	1.750.000	(350.000)		1.400.000	304.720		304.720	1.704.720
3800	67.200		7.500	74.700	16.692		16.692	91.392



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Item	Budget Appropriations				Additional Appropriations			Total Appropriations Available
	Initial Adopted Budget	Amending Budgets	Transfers	Final Adopted Budget	Carryovers	Assigned Revenue	Total	
	1	2	3	4=1+2+3	5	6	7=5+6	
Total Title 3	15.946.400	(1.100.000)	36.523	14.882.923	2.985.180	40.011	3.025.191	17.908.114
4100						8.128.015	8.128.015	8.128.015
4101						780.498	780.498	780.498
4102						259.402	259.402	259.402
4103						5.308.582	5.308.582	5.308.582
4105						7.495.150	7.495.150	7.495.150
Total Title 4						21.971.648	21.971.648	21.971.648
GRAND TOTAL	57.803.112	1.521.348		59.324.460	5.257.389	23.769.023	29.026.412	88.350.872

Implementation in Commitment Appropriations

EUR

Item	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
1100	26.387.288	26.386.046			26.386.046	100%					1.243			1.243
1110	2.689.327	1.272.000		1.351.609	2.623.609	98%	65.719		65.719					
1160	87.543	87.543			87.543	100%								
1171	1.038.332	1.038.332			1.038.332	100%								
1200	54.777	54.777			54.777	100%								
1201	65.463	65.463			65.463	100%								
1300	54.395	49.861			49.861	92%	495		495	4.039			4.039	
1400	119.844	119.000			119.000	99%				844			844	
1410	97.323	97.323			97.323	100%								
1500	328.800	326.794			326.794	99%				2.006			2.006	
1504	231.662	231.662			231.662	100%								
1630	37.750	37.750			37.750	100%								
1800	367.394	367.121			367.121	100%				273			273	
Total Title 1	31.559.899	30.133.672		1.351.609	31.485.281	100%	66.213		66.213	8.405			8.405	
2000	3.193.650	3.193.650			3.193.650	100%								
2010	58.607	58.607			58.607	100%								
2020	3.095.903	2.802.754		3.133	2.805.887	91%	290.016		290.016					
2050	1.661.610	1.660.808			1.660.808	100%	802		802					
2101	5.409.918	5.378.968			5.378.968	99%	1.500		1.500	29.451			29.451	
2102	707.514	707.514			707.514	100%								



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Item	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
2210	27.989	27.989			27.989	100%								
2230	66.581	66.581			66.581	100%								
2300	47.311	47.098			47.098	100%				213			213	
2320	4.300	4.300			4.300	100%								
2400	22.841	22.841			22.841	100%								
2410	299.329	298.685			298.685	100%	580		580	1		63	64	
Total Title 2	14.595.553	14.269.795		3.133	14.272.928	98%	292.898		292.898	29.665		63	29.728	
3000	3.439.528	3.431.408			3.431.408	100%	7.620		7.620			500	500	
3005	6.028	6.028			6.028	100%								
3010	295.787	261.978			261.978	89%				33.809			33.809	
3100	471.468	431.855			431.855	92%	758		758	38.845		10	38.855	
3150	1.601.776	1.601.776			1.601.776	100%								
3160														
3200	809.715	796.699			796.699	98%	13.015		13.015	1			1	
3300	418.457	400.349			400.349	96%	18.107		18.107	1			1	
3310	989.707	981.398			981.398	99%				8.309			8.309	
3311														
3400	455.000	451.793			451.793	99%				3.208			3.208	
3500	435.000	434.997			434.997	100%				3			3	
3700	50.767	45.451			45.451	90%				5.316			5.316	
3720	1.942.000	1.942.000			1.942.000	100%								
3800	74.700	74.334			74.334	100%				366			366	



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Item	Total CA Available	Commitments Made				Appropriations Carried Over to next year			Appropriations Lapsing				
		From Final Adopted Budget	From Carry overs	From Assigned Revenue	Total	Rate	Assigned Revenue	By Decision	Total	From Final Adopted Budget	From Carry overs	From Assigned Revenue	Total
		1	2	3	4	5=2+3+4	6=5/1	7	8	9=7+8	10	11	12
Total Title 3	10.989.934	10.860.065			10.860.065	99%	39.501		39.501	89.859		510	90.369
4100	7.636.847			1.207.589	1.207.589	16%	6.429.258		6.429.258				
4101	779.257			368.319	368.319	47%	410.937		410.937				
4102	259.402			252.996	252.996	98%	6.407		6.407				
4103	5.295.646			883.543	883.543	17%	4.412.103		4.412.103				
4105	7.495.150			1.239.698	1.239.698	17%	6.255.452		6.255.452				
Total Title 4	21.466.302			3.952.145	3.952.145	18%	17.514.157		17.514.157				
GRAND TOTAL	78.611.688	55.263.532		5.306.886	60.570.418	77%	17.912.768		17.912.768	127.928		573	128.502

Implementation in Payment Appropriations

EUR

Item	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
1100	26.387.288	26.386.046			26.386.046	100%					1.243			1.243
1110	2.689.327	1.272.000		1.351.609	2.623.609	98%			65.719	65.719	0			0
1160	97.743	87.543	10.200		97.743	100%								
1171	1.074.019	933.239	35.687		968.925	90%	105.093			105.093				
1200	75.751	54.432	19.621		74.054	98%	345			345		1.352		1.352
1201	65.463	65.463			65.463	100%								
1300	60.393	46.161	4.312		50.473	84%	3.700		495	4.195	4.039	1.686		5.726
1400	131.804	93.975	11.960		105.935	80%	25.025			25.025	844			844
1410	114.969	68.686	15.091		83.777	73%	28.637			28.637		2.554		2.554
1500	398.000	261.911	69.200		331.111	83%	64.883			64.883	2.006			2.006
1504	231.662	231.662			231.662	100%								
1630	47.201	22.328	8.862		31.190	66%	15.422			15.422		589		589
1800	482.384	216.772	112.047		328.819	68%	150.349			150.349	273	2.944		3.217
Total Title 1	31.856.004	29.740.217	286.979	1.351.609	31.378.805	99%	393.455		66.213	459.668	8.405	9.126		17.530
2000	3.193.650	3.193.650			3.193.650	100%								
2010	70.327	48.987	6.720		55.707	79%	9.620			9.620		5.000		5.000
2020	3.423.758	2.577.741	282.926	43.587	2.904.253	85%	225.014		290.267	515.281	3.704	520		4.224
2050	1.889.298	1.346.284	225.129		1.571.413	83%	314.524		802	315.326		2.559		2.559
2101	6.671.600	4.586.003	1.250.540	2.165	5.838.708	88%	792.965		1.500	794.465	29.451	8.976		38.427



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		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
2102	798.386	552.612	90.873		643.485	81%	154.902			154.902					
2210	55.911	20.108	27.922		48.030	86%	7.881			7.881					
2230	72.902	61.005	5.633	58	66.696	91%	5.576			5.576		630		630	
2300	69.463	27.053	15.442		42.495	61%	20.045			20.045	213	6.709		6.922	
2320	5.792	2.808	785		3.593	62%	1.492			1.492		707		707	
2400	28.629	16.376	2.837		19.213	67%	6.464			6.464		2.952		2.952	
2410	335.388	295.299	5.919		301.218	90%	3.386		580	3.966	1	30.140	63	30.205	
Total Title 2	16.615.106	12.727.927	1.914.725	45.810	14.688.462	88%	1.541.868			293.149	1.835.017	29.665	61.378	583	91.627
3000	4.104.953	2.489.185	570.082		3.059.267	75%	942.223		7.620	949.843		95.343	500	95.843	
3005	6.940	3.452	375		3.827	55%	2.576			2.576		537		537	
3010	412.727	159.621	93.856		253.477	61%	102.358			102.358	33.809	23.083		56.892	
3100	512.674	381.257	27.943		409.200	80%	50.598		758	51.356	38.845	13.262	10	52.117	
3150	1.601.776	1.601.776			1.601.776	100%									
3160															
3200	1.118.414	507.044	307.037		814.081	73%	289.655		13.015	302.670	1	1.662		1.663	
3300	734.841	104.450	316.274		420.725	57%	295.899		18.107	314.006	1	110		111	
3310	989.707	851.640			851.640	86%	129.758			129.758	8.309			8.309	
3311	5.357.041	4.475.000	882.041		5.357.041	100%									
3400	506.404	385.298	49.284		434.582	86%	66.494			66.494	3.208	2.120		5.328	
3500	714.434	274.703	269.373		544.077	76%	160.293			160.293	3	10.060		10.063	
3700	52.091	41.614	925		42.540	82%	3.836			3.836	5.316	399		5.715	



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Item	Total PA Available	Payments Made					Appropriations Carried Over to next year					Appropriations Lapsing			Total
		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	13	
3720	1.704.720	1.400.000	304.286		1.704.286	100%							434		434
3800	91.392	65.200	13.072		78.272	86%	9.133				9.133	366	3.621		3.987
Total Title 3	17.908.114	12.740.242	2.834.550		15.574.791	87%	2.052.823			39.501	2.092.324	89.859	150.631	510	241.000
4100	8.128.015			1.218.025	1.218.025	15%			6.909.990	6.909.990					
4101	780.498			369.127	369.127	47%			411.371	411.371					
4102	259.402			204.608	204.608	79%			54.794	54.794					
4103	5.308.582			615.787	615.787	12%			4.692.795	4.692.795					
4105	7.495.150			326.359	326.359	4%			7.168.791	7.168.791					
Total Title 4	21.971.648			2.733.906	2.733.906	12%			19.237.742	19.237.742					
GRAND TOTAL	88.345.284	55.208.386	5.036.297	4.131.325	64.376.008	73%	3.988.146		19.636.605	23.624.751	127.928	221.092	573	349.594	

Commitments Outstanding

EUR

Item	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	
1100					26.386.046	26.386.046			
1110					2.623.609	2.623.609			
1160	10.200		10.200		87.543	87.543			
1171	35.687		35.687		1.038.332	933.239		105.093	105.093
1200	20.973	(1.350)	19.621	3	54.777	54.432		345	348
1201					65.463	65.463			
1300	5.998	(1.686)	4.312		49.861	46.161		3.700	3.700
1400	11.960		11.960		119.000	93.975		25.025	25.025
1410	17.645	(2.554)	15.091		97.323	68.686		28.637	28.637
1500	69.200		69.200		326.794	261.911		64.883	64.883
1504					231.662	231.662			
1630	9.451	(589)	8.862		37.750	22.328		15.422	15.422
1800	114.991	(2.944)	112.047		367.121	216.772		150.349	150.349
Total Title 1	296.105	(9.123)	286.979	3	31.485.281	31.091.826		393.455	393.458
2000					3.193.650	3.193.650			
2010	11.720	(5.000)	6.720		58.607	48.987		9.620	9.620
2020	327.855	(3.704)	323.632	520	2.805.887	2.580.622		225.265	225.785
2050	227.688	(2.559)	225.129		1.660.808	1.346.284		314.524	314.524
2101	1.261.681	(8.976)	1.252.705		5.378.968	4.586.003		792.965	792.965
2102	90.873		90.873		707.514	552.612		154.902	154.902



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Item	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	
2210	27.922		27.922		27.989	20.108		7.881	7.881
2230	6.321	(630)	5.691		66.581	61.005		5.576	5.576
2300	22.152	(6.709)	15.442		47.098	27.053		20.045	20.045
2320	1.492	(707)	785		4.300	2.808		1.492	1.492
2400	5.789	(2.952)	2.837		22.841	16.376		6.464	6.464
2410	36.059	(30.140)	5.919		298.685	295.299		3.386	3.386
Total Title 2	2.019.552	(61.336)	1.957.697	520	14.272.928	12.730.808		1.542.120	1.542.640
3000	665.425	(95.046)	570.082	297	3.431.408	2.489.185		942.223	942.520
3005	912	(537)	375		6.028	3.452		2.576	2.576
3010	116.939	(23.083)	93.856		261.978	159.621		102.358	102.358
3100	41.205	(13.262)	27.943		431.855	381.257		50.598	50.598
3150					1.601.776	1.601.776			
3160									
3200	308.699	(1.662)	307.037		796.699	507.044		289.655	289.655
3300	316.384	(110)	316.274		400.349	104.450		295.899	295.899
3310					981.398	851.640		129.758	129.758
3311	11.282.042	(18.224)	5.357.041	5.906.776					5.906.776
3400	51.404	(2.120)	49.284		451.792	385.298		66.494	66.494
3500	279.434	(10.060)	269.373		434.997	274.703		160.293	160.293
3700	1.324	(399)	925		45.451	41.614		3.836	3.836
3720	1.656.819	(141.225)	1.170.975	344.619	1.942.000	533.311		1.408.689	1.753.308



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Item	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	
3800	16.692	(3.621)	13.072	-	74.334	65.200		9.133	9.133
Total Title 3	14.737.280	(309.388)	8.176.239	6.251.692	10.860.065	7.398.552		3.461.512	9.713.204
4100	632.906	(141.738)	467.812	23.357	1.207.589	750.214		457.376	480.732
4101	2.483	(1.242)	1.242		368.319	367.885		434	434
4102					252.996	204.608		48.388	48.388
4103	26.607	(13.670)	10.469	2.468	883.543	605.318		278.225	280.692
4105					1.239.698	326.359		913.339	913.339
Total Title 4	661.996	(156.650)	479.522	25.824	3.952.145	2.254.385		1.697.761	1.723.585
GRAND TOTAL	17.714.933	(536.500)	10.900.394	6.278.039	60.570.418	53.475.570		7.094.848	13.372.887

EXPLANATORY NOTES

Budgetary Result

The budgetary result for 2023, amounting to EUR 440 903, represents a surplus to be returned back to the Commission and is comprised of:

- EUR 222 228 – not used payment appropriations carried over from 2022 (VOBU 2022, CO31.12 and IAR2/2 2022),
- EUR 127 928 – not used payment appropriations current year (VOBU 2023 not paid nor carried over),
- EUR 90 859 – bank interest on EU contribution received,
- EUR (112) – foreign exchange rate differences.

Revenue

In 2023 Eurojust received a contribution of EUR 59 163 112 from the general budget of the European Union, all of which was cashed, composed of non-differentiated and differentiated appropriations for budget lines 3720 (Grants related to JITs) and 3311 (Digital Criminal Justice) and consisting of:

- EUR 57 802 112 initial budget, of which EUR 297 653 surplus for year 2021 returned back to the Commission in 2022.
- EUR 1 360 000 amending budget.

Other revenue received, amounting to EUR 340 742, consists of assigned revenues:

- EUR 50 992 – miscellaneous recoveries for missions and overpaid amounts
- EUR 288 249 – Energy tax refunds 2021 and 2022
- EUR 1 500 – overpaid insurance premiums 2022

Based on a cooperation agreement from 2019, Denmark contributes on annual basis with external assigned revenue calculated as a percentage of the annual EU contribution, amounting to EUR 1 417 327 in 2023.

In addition, Eurojust received in 2023 prefinancing in the amount of EUR 529 878 from Europol to fund the SIRIUS Project, EUR 259 402 from EUIPO to finance the IPC Project, EUR 7 495 150 from the European Commission, DG FPI, to fund Enhanced Support to the International Centre for the Prosecution of the Crime of Aggression Against Ukraine (ICPA) and EUR 6 000 000 from the European Commission, DG NEAR, to fund phase VI of EuroMed Justice Programme.

In 2023, Eurojust received EUR 252 207 positive bank interest, out of which 161 348 used as an amending budget.

Budget Implementation

- **Final adopted budget (initial + amending + transfers = fund source VOBU 2023)**

The implementation of commitment appropriations represents 99.8% (2022: 99.9%) of final adopted budget in commitment appropriations.

The implementation of payment appropriations represents 93.1% (2022: 89.2%) 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 77.1% (2022: 88.4%) of total commitment appropriations available in 2023, including externally funded projects such as EuroMed, SIRIUS, IPC, WB CRIM JUST, and ICPA.

The implementation of payment appropriations represents 72.9% (2022: 80.5%) of total payment appropriations available in 2023, including externally funded projects such as EuroMed, SIRIUS, IPC, WB CRIM JUST, and ICPA.

The carryover of commitment appropriations is at a level of 22.8% of total available commitment appropriations, consisting solely of appropriations stemming from assigned revenue, including externally funded projects such as EuroMed, SIRIUS, IPC, WB CRIM JUST, and ICPA.

The carryover of payment appropriations is at a level of 26.7% of total payment appropriations available including externally funded projects such as EuroMed, SIRIUS, IPC, WB CRIM JUST, and ICPA and contains the following main items:

- EuroMed Justice phase V (EUR 0,9 M)
- EuroMed Justice phase VI (EUR 6 M)
- SIRIUS (EUR 411 K)
- IPC (EUR 55 K)
- WB CRIM JUST (EUR 4,7 M)
- ICPA (EUR 7,2 M)
- ICT projects and computer infrastructure (EUR 1,1 M)
- Building related costs - maintenance, utilities, security (EUR 831 K)
- Coordination meetings and related missions which took place in 2023 (EUR 944 K)
- Corporate communications and publications (EUR 303 K)
- EJN projects (EUR 160 K)
- Books and subscriptions (EUR 314 K).

The cancellation of commitment appropriations totalled EUR 128 502, which represents only 0.2% of the total available budget in commitments.

The cancellation of payment appropriations amounts to EUR 350 157, which represents 0.4% of the total available budget in payments.

Budget Implementation of assigned revenue and expenditure

- **Appropriations arising from internal assigned revenue cashed in 2023 (fund source IAR2/2 2023)**

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 refunds, overpaid amounts and Energy Tax refund for 2021 and 2022 - EUR 293 392, Title 2 (Administrative)
- Revenue arising from the repayment of overpaid mission insurance costs 2022 and overpaid operational mission and meeting costs - EUR 39 501, Title 3 (Operational).

Commitment appropriations – 0% committed, remaining 100% carried over to 2024; Payment appropriations – 0% paid, remaining 100% carried over to 2024.

- **Appropriations arising from internal assigned revenue cashed in 2022 and carried over to 2023 (fund source IAR2/2 2022)**

The commitment appropriations not committed by the end of the year are carried over to the next financial year and keep the same fund source IAR2/2 2022. Total commitment appropriations of internal assigned revenue carried over from 2022 to 2023 equal to EUR 3 706, 85% 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 2024 and keep the same fund source IAR2/2 2022, and amount to EUR 252.

The cancellation of carryovers IAR2/2 2022 amounts to EUR 1 093.

Budget Implementation of payment appropriations carried over from 2022 to 2023 (fund source CO 31.12 and VOB 2022)

The total amount of payment appropriations carried over from 2022 to 2023 amounts to EUR 5 257 389. This amount consists of EUR 4 070 628 of payment appropriations carried over automatically on VOB 2022 fund source to cover for existing commitments on non-differentiated budget lines, as well as EUR 1 186 761 of payment appropriations carried over on decision from VOB 2022 to CO 31.12 for differentiated appropriations for JITs and Digital Criminal Justice.

95.79% of payment appropriations carried over from 2022 to 2023 were implemented in 2023.

The cancellation of carryovers amounts to EUR 221 135 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 five budget transfer exercises carried out in 2023, one transfer exercise less than in 2022. The first transfer was needed to ensure there were enough funds on IMU budget lines to sign specific contracts starting in January 2023.

The second budget transfer was made in March to re-assign funds from the salaries appropriations to other HRU budget lines (Expenses upon entry/exit; Medical services; Administrative assistance for HR), Other Eurojust meetings, and Consultancy on staffing and institutional matters.

The third transfer was needed to ensure there were enough funds on Other Eurojust meetings, Telecommunications and internet charges, HRU budget lines (Expenses upon entry/exit; Administrative assistance for HR), Security management and to re-distribute surpluses i.e. HRU budget lines (Member State compensation for President of the College, Clerical and interim services, Expenditure related to recruitment), Translation of documents, Coordination meetings and Computer infrastructure.

The fourth and the fifth budget transfers were made in October and December to re-assign funds from Security management, HRU budget lines (Salaries appropriations; Clerical and interim services; Expenditure related to recruitment, SNEs), Operational missions, ICT organisational and operational projects, Translation of documents, to the areas with identified shortages, i.e. Computer infrastructure, Coordination meetings and other Eurojust meetings, Books and subscriptions.



EUROJUST

European Union Agency for Criminal Justice Cooperation
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ANNEX

ESTABLISHMENT PLAN

Temporary agents

Function group and grade	2023			
	Authorised under the EU Budget		Filled as at 31/12/2023 ⁴	
	Permanent Posts	Temporary Posts	Permanent Posts	Temporary Posts
AD 16				
AD 15				
AD 14		1		1
AD 13		1		0
AD 12		2		3
AD 11		7		3
AD 10		14		12
AD 9		23		17
AD 8		24		14
AD 7		26		24
AD 6		4		17
AD 5		23		29
AD total		125		120
AST 11				
AST 10				
AST 9		1		1
AST 8		1		1
AST 7		1		2
AST 6		17		19
AST 5		53		27
AST 4		34		35
AST 3				15
AST 2				9
AST 1				
AST total		107		109
GRAND TOTAL		232		229

Contract agents

⁴ The 2023 figures are based on headcount as at 31 December and include 13 offers sent by this date. As per Art.38(2) of the Eurojust FR, Eurojust made 4 appointments in order to offset the effects of part-time work and specifically the part-time loss of 5.4 FTE on average throughout 2023.



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Contract Agents	2023	
	Authorised	Recruited as at 31/12/2023 ⁵
Function Group IV	8	4
Function Group III	4	12
Function Group II	6	2
Function Group I	0	0
Total	18	18

⁵ The 2023 figures are based on headcount as on 31 December and include only contract staff recruited using the EU subsidy to Eurojust.

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.



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Catalogue number: QP-AK-24-001-EN-N • ISBN: 978-92-9404-306-1 • ISSN: 2600-3260 • DOI: 10.2812/241324



Eurojust is an agency of the European Union