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**NOTE**

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From: General Secretariat of the Council  
To: Delegations  
Subject: Eurojust Report on Budgetary and Financial Management  
- Financial Year 2019

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Delegations will find in Annex a Eurojust Report on Budgetary and Financial Management of Financial Year 2019.



# Report on Budgetary and Financial Management

## Financial Year 2019

Budget, Finance and Planning Unit

27 March 2020

Final

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## Introduction

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

The report summarises Eurojust's budgetary and financial management during 2019 and outlines the agency's financial situation, budget evolution and main events with impact on budgetary performance. In order to provide a complete picture of the agency's budgetary performance, it should be read in conjunction with other corporate publications, such as the Annual Accounts, the Consolidated Annual Activity Report and the Annual Report.

## 2019 Budget Highlights

- ☑ Eurojust's 2019 budget was voted in the amount of EUR 38.1 M, which was EUR 471 K less than the 2018 budget and EUR 3 M less than Eurojust's 2019 request. Consequently, Eurojust assigned negative priorities to a number of activities of the 2019 Annual Work Programme.
- ☑ Eurojust submitted an amending budget request to the Commission to cover a forecasted shortfall of EUR 1 M for temporary and contract staff salaries, and pending the outcome of this request, put in place mitigating measures delaying further activities. In October, the Commission approved a transfer of EUR 777 K, which was allocated to Title 1 to cover the temporary staff salary deficit.
- ☑ Eurojust incorporated in the adopted amending budget also the pro rata contribution of Denmark for its representative status under the new Eurojust Regulation which entered into force on 12 December 2019; yet, these additional funds were not cashed by the end of 2019<sup>1</sup>.
- ☑ Of the EUR 38,9 M final budget excluding Denmark's contribution, Eurojust implemented 99,88%, with EUR 45 K unused.
- ☑ Eurojust carried-over to 2020 EUR 3,7 M of non-differentiated commitments with the associated Payment Appropriations and cancelled only 4,75% of the respective 2018 carry-overs of EUR 4,7 M.
- ☑ In order to ensure optimal budget execution, there were six budget transfer exercises, with their total amount reduced by 42% compared to 2018.
- ☑ The unparalleled growth in key operational areas, exceeding initial budget assumptions, did not require a significant transfer to Title 3, due to under-implementation for Seconded National Experts and the limited expenditures for the development of new ICT operational systems, given Eurojust's participation in the Commission's Digital Criminal Justice study.
- ☑ Eurojust achieved or exceeded the majority of its key budgetary performance indicators and thus budget reductions will not be applicable for the 2021 budget.

<sup>1</sup> Since Denmark's contribution was not received by 31 December 2019, it is not included in the figures and tables of the present report, unless stated otherwise.

## 1. Overview of the budget

### 1.1. Initial budget, amendments/transfers and final budget

#### 1.1.1. Establishment of initial budget

The Eurojust Management Board adopted on 23 January 2018<sup>2</sup> and reconfirmed on 27 March 2018<sup>3</sup> the agency's estimate of revenue and expenditure for 2019 in the total amount of EUR 41 176 132, on the basis of a proposal by the Administrative Director.

In order to ensure business continuity and efficiency despite the delay in the conciliation process between the European Parliament and the Council, the Management Board adopted on 11 December 2018<sup>4</sup> a "non-definitive" initial budget for 2019 in the amount of EUR 37 778 737, based on the European Commission's first draft budget proposal of 23 May 2018.

On 29 January 2019<sup>5</sup> the Management Board adopted the "definitive" initial budget for 2019, based on the Commission's second proposal voted by the budgetary authority. This amounted to EUR 38 136 237 in Commitment Appropriations (CA) and EUR 37 996 237 in Payment Appropriations (PA).

*Amounts in EUR thousands*



Figure 1 – Budget evolution per title

The initial budget was around EUR 3 M less than Eurojust's draft budget request. Due to this shortfall, Eurojust assigned negative priorities and reduced resources to a number of activities of the 2019 Annual Work Programme, including Joint Investigation Team (JIT) grants, coordination meetings, operational missions and translations, activities of secretariats and corporate communications, as well as ICT operational projects, infrastructure and security.

<sup>2</sup> College Decision 2018-01

<sup>3</sup> College Decision 2018-07

<sup>4</sup> College Decision 2018-20

<sup>5</sup> College Decision 2019-04

### 1.1.2. Amending budgets

In April 2019, Eurojust submitted to the Commission a request for an amending budget to cover a forecasted shortfall of EUR 982 157 in the temporary and contract staff salaries and put in place mitigating measures pending the outcome of this request. These measures included:

- delaying recruitments and retaining a higher vacancy rate of 1,9% compared to 1% in 2018; and
- suspending expenditures in areas such as ICT projects and infrastructure (EUR 1 049 K), staff trainings (EUR 200 K), security (EUR 55 K) and furniture (EUR 28 K).

Eurojust was able to cover the deficit in temporary staff salaries through this amending budget request that the Commission approved for the part that concerned this type of staff in October 2019.

Table 1 – List of amending budgets<sup>6</sup>

ID	Date of Adoption	Main Subject Description	Impact on CA (EUR)	Impact on PA (EUR)
1	15/10/2019	Additional EU subsidy granted for the temporary staff salaries' shortfall	777 000	777 000
		Financial contribution from Denmark for the period after the entry into force of the Eurojust Regulation on 12 December 2019 <sup>7</sup>	41 028	41 028

### 1.1.3. Budget transfers

There were six budget transfer exercises in 2019, with their total volume and therefore impact on CA/PA reduced by 42% compared to 2018.

Transfers were needed to cover additional expenses in certain areas such as contract staff salaries, external lawyer services, corporate insurances and building equipment furniture, as well as to reinforce areas impacted by 2019 negative priorities and prior years' reductions such as coordination meetings, ICT organisational projects and infrastructure and corporate communications.

Table 2 – List of budget transfers<sup>8</sup>

ID	Date of Adoption	Main Subject Description <sup>9</sup>	Impact on CA (EUR)	Impact on PA (EUR)
1	26/03/2019	To cover increased external lawyer services and higher contract prices for corporate insurances	72 654	72 654
2	21/06/2019	To cover additional external lawyer services, ICT consultancy required to ensure business continuity and communication initiatives	168 496	168 496
3	22/08/2019	To cover change requests for the new Eurojust Mission Authorisation and Planning system	69 522	69 522
4	22/10/2019	To cover building and ICT equipment replacements, library costs for the College and communication initiatives	367 677	367 677

<sup>6</sup> The amending budget was adopted by the Management Board (College Decision 2019-13).

<sup>7</sup> Since Denmark's contribution was not received by 31 December 2019, it is not included in the figures and tables of the present report, unless stated otherwise.

<sup>8</sup> All transfers were adopted by the Administrative Director and were notified to the Management Board for information.

<sup>9</sup> This summarises the main transfers (exceeding EUR 25 000).



5	09/12/2019	To cover increased costs for coordination meetings, salary deficits for contract staff and additional needs for building and ICT infrastructure and equipment	463 827	463 827
6	16/12/2019	To bring forward priority investments on ICT infrastructure and equipment, using funds available at the end of the year due to uncertain nature of costs such as missions and deferred expenditures for new ICT operational projects, given Eurojust's participation in the Commission's Digital Criminal Justice study	221 599	221 599

#### 1.1.4. Final budget

The next table provides an overview of the 2019 final budget, as resulted from the abovementioned amendments/transfers on the initial budget, while Annex I further clarifies the developments per title.

Table 3 – Initial budget, amendments/transfers and final budget<sup>10</sup>

Title	Initial Budget (EUR)		Amendments/Transfers (EUR)		Final Budget (EUR)	
	CA	PA	CA	PA	CA	PA
Title 1	20 949 982	20 949 982	902 955	902 955	21 852 937	21 852 937
Title 2	7 539 517	7 539 517	-132 325	-132 325	7 407 192	7 407 192
Title 3	9 646 738	9 506 738	47 398	47 398	9 694 136	9 554 136
<b>Total</b>	<b>38 136 237</b>	<b>37 996 237</b>	<b>818 028</b>	<b>818 028</b>	<b>38 954 265</b>	<b>38 814 255</b>

## 1.2. Budget implementation

### 1.2.1. Reference year appropriations<sup>11</sup>

In 2019, Eurojust maintained a very high level of budgetary performance, similar to previous years.

Table 4 – Eurojust budgetary performance 2014-2019

Budget Execution	2014	2015	2016	2017	2018	2019
Final Budget (EUR Thousands)	33 667	33 818	43 540	48 689	38 607	38 913
Committed (EUR Thousands)	33 607	33 770	43 493	48 674	38 582	38 868
Committed / Final Budget (%)	99,82%	99,86%	99,89%	99,97%	99,94%	99,88%
Paid / Committed (%)	87,47%	89,10%	80,50%	83,98%	86,96%	90,72%
Paid / Final Budget (%)	87,31%	88,97%	80,42%	83,95%	86,91%	90,61%

The CA execution rate reached 99,88%, representing a surplus of only EUR 45 334. This surplus mainly related to unused appropriations for coordination meetings and missions, due to the uncertain nature of the actual costs.

The payment rate of these commitments reached 90,72%, which was higher than all recent years. This was particularly due to improvements in Titles 2 and 3, where compared to 2018 the payment rate

<sup>10</sup> As per College Decision 2019-13, the Amendments and Final Budget include the Danish contribution of EUR 41 028 which was not cashed by 31 December 2019.

<sup>11</sup> C1 fund source





increased by 5,1% and 8,97% respectively. Concerning specifically Title 2, these improvements were due to Eurojust's improved cooperation with the host state.

**Table 5 – Implementation of 2019 CA and PA**

Title	Final Budget (EUR)	Committed (EUR)	Committed / Final Budget (%)	Paid (EUR)	Paid / Committed (%)
Title 1	21 811 909	21 803 035	99,96%	21 527 068	98,73%
Title 2	7 407 192	7 401 035	99,92%	6 252 382	84,48%
Title 3	9 694 136	9 663 833	99,69%	7 480 092	77,40%
<b>Total</b>	<b>38 913 237</b>	<b>38 867 902</b>	<b>99,88%</b>	<b>35 259 543</b>	<b>90,72%</b>

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

#### 1.2.2.1. Automatic carry-overs<sup>12</sup>

Of the EUR 4 744 090 carried over from 2018, only 4,75% was cancelled. These cancellations were the result of lower than estimated expenditures for coordination meetings and other Eurojust meetings (EUR 78 K), ICT projects (EUR 49 K) and ICT infrastructure (EUR 12 K).

**Table 6 – Implementation of automatic carry-overs from 2018 to 2019**

Title	Carried-Over (EUR)	Paid (EUR)	Paid / Carried-Over (%)	Cancellations (EUR)	Cancelled / Carried-Over (%)
Title 1	253 719	234 889	92,58%	18 830	7,42%
Title 2	1 506 370	1 460 348	96,94%	45 833	3,04%
Title 3	2 984 000	2 823 428	94,62%	160 572	5,38%
<b>Total</b>	<b>4 744 090</b>	<b>4 518 665</b>	<b>95,25%</b>	<b>225 235</b>	<b>4,75%</b>

#### 1.2.2.2. Non-automatic carry-overs<sup>13</sup>

Of the EUR 73 658 of differentiated PA for JIT grants carried over from 2018 to 2019 under the C2 fund source<sup>14</sup>, only EUR 575 were subsequently cancelled.

Eurojust also cancelled an amount of EUR 95 984 (7,33%) which stemmed from 2017 CA and were (re)used for awards in 2017 and 2018.

### 1.2.3. Internal assigned revenue

#### 1.2.3.1. From 2019<sup>15</sup>

In accordance with Article 20 of the Eurojust FR, Eurojust used the following items of internal assigned revenue to finance similar items of expenditure:

- Under Title 1, an amount of EUR 21 890 arising from the repayment of overpaid staff expenses related to salaries and missions;
- Under Title 2, an amount of EUR 232 242 arising mainly from the sale of service vehicles (EUR 100 000), rebate of energy and water taxes and overpaid advances for utilities (EUR 108 746),

<sup>12</sup> C5 and C8 fund sources

<sup>13</sup> C2 fund source

<sup>14</sup> College Decision 2019-03

<sup>15</sup> C4 fund source

ICT organisational projects (EUR 15 207) as well as to smaller degree from recovery of costs related to insurance, staff telephony services and postage services; and

- Under Title 3, an amount of EUR 64 062 arising mainly from recovery of overpaid advances for catering and operational missions (EUR 23 636), ICT operational projects (EUR 35 483) and recovery of telephone costs (EUR 3 441).

Of the above listed appropriations totalling to EUR 318 195, EUR 90 563 (28,46%) was committed. Of these commitments, EUR 71 780 was paid in 2019 and the rest was carried over to be used as C5 fund source in 2020 (see section 1.2.4.1).

#### 1.2.3.2. Carried-over from 2018 to 2019<sup>16</sup>

An amount of EUR 29 401 of CA stemming from 2018 internal assigned revenue was carried over to 2019. These CA were executed almost in full (99,35%) and for the same expense types for which the revenue was initially assigned. EUR 19 500 (66,32%) were used to purchase office furniture, while the remaining concerned missions and related insurances.

The committed amounts were paid almost in full by the end of 2019, with only EUR 189 of the PA carried over to be used as C8 fund source in 2020 (see section 1.2.4.1).

#### 1.2.4. Carry-overs to following financial year

##### 1.2.4.1. Automatic carry-overs<sup>17</sup>

The level of carry-overs of commitments from 2019 to 2020 was EUR 4 740 230, of which EUR 3 487 333 stemming from non-differentiated appropriations and EUR 1 252 898 stemming from differentiated appropriations that were outstanding claims for grants related to JITs. The automatic carry-overs of CA stemming from 2019 assigned revenues<sup>18</sup> amounted to EUR 227 631.

The automatic carry-overs of non-differentiated PA amounted to EUR 3 714 964. These are considerably lower than the previous year (EUR 4 744 090) and are mainly due to the reasons below:

- An amount of EUR 2 M concerns outstanding orders related to ICT projects and infrastructure, which were delayed due to the need to maintain a reserve and further assess business needs and priorities, in view of the 2019 budget constraints and specifically the deficits in staff salaries.
- An amount of EUR 352 K relates to estimated building service costs (utilities, maintenance, security etc.) to be invoiced during 2020 by the host state on a retroactive basis.
- Outstanding payments of EUR 213 K relates to estimates for coordination meetings and other Eurojust meetings occurring in 2019 (travel and accommodation of external participants, interpretation, catering).
- An amount of EUR 198 K relates to outstanding orders for corporate communication projects.
- An amount of EUR 228 K stems from 2019 assigned revenues<sup>19</sup> and primarily concern building maintenance and utilities (EUR 93 K) and selling of cars (EUR 71 K).

<sup>16</sup> C5 fund source

<sup>17</sup> C5 and C8 fund sources

<sup>18</sup> C4 fund source

<sup>19</sup> C4 fund source

**Table 7 –Automatic carry-overs from 2019 to 2020**

Title	Carry-Overs Non-Differentiated (EUR)		Carry-Overs Differentiated (EUR)	Total Carry-Overs (EUR)
	To C8 fund source	To C5 fund source	To C8 fund source	
<b>Title 1</b>	275 967	3 000	-	278 967
<b>Title 2</b>	1 166 492	185 405	-	1 351 897
<b>Title 3</b>	2 044 874	39 226	1 252 898	3 336 998
<b>Total</b>	<b>3 487 333</b>	<b>227 631</b>	<b>1 252 898</b>	<b>4 967 862</b>

**1.2.4.2. Non-automatic carry-overs<sup>20</sup>**

All C1 differentiated PA related to JIT grants were consumed in 2019. Thus, no related PA were carried over to 2020 as C2 fund source.

**1.2.5. Payments within legal time limits<sup>21</sup>**

In 2019, Eurojust paid 81,9% of the invoices and claims within the legal time limits set in the FR.

For the non-differentiated PA that are subject to a 30 day time limit<sup>22</sup>, the average payment time was 18,6 days. As a result of late payments, two interest payments were made to two suppliers (Comparex Nederland BV and European Commission), totalling EUR 293,85.

For the differentiated PA related to JIT grants which are subject to 60 day time limit in view of the moderate complexity of financial and action reporting related to JIT grants, the average payment time was 50,2 days, with 64,9% of the claims reimbursed within the time limit. The average decreased by 11,9 days compared to 2018 and is expected to be further reduced in 2020.

**Table 8 – Time to pay for JIT grants<sup>23</sup>**

Year	Number of Claims Reimbursed	Average of Net Payment Days	Average of Suspension Days	Average of Absolute Days
<b>2018</b>	270	62,1	28,4	90,5
<b>2019</b>	328	50,2	21,2	73,9
<b>Difference</b>	<b>58</b>	<b>-11,9</b>	<b>-7,2</b>	<b>-16,6</b>

<sup>20</sup> C2 fund source

<sup>21</sup> All fund sources

<sup>22</sup> This deadline does not apply for reimbursement of mission claims.

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

## 2. Multi-annual overview

### 2.1. Operational workload

As a demand-driven agency, Eurojust's operational workload is continuously increasing in excess of all projections. Between 2014 and 2019, the number of registered cases increased by 116% with an annual average growth of 17%. The unparalleled casework growth has correlated with a rise in demand by the Member States for Eurojust's judicial cooperation tools, primarily coordination meeting/centres and JIT grants. The 2019 key operational statistics exceeded the initial assumptions and already approached the 2021 forecasts underpinning Eurojust's proposal for the Multi-annual Financial Framework 2021-2027.

However, this growth has not come with a corresponding increase in Eurojust's financial and human resources. Through capitalising on a number of efficiency gains initiatives and applying negative priorities, Eurojust managed to increase its caseload/staff ratio<sup>24</sup> from 7,7 in 2014 to 17,4 in 2019.

Notwithstanding this, the 2019 operational and budget statistics showed that Eurojust reaches the limits of these efficiency gains, and without reinforcement of its workforce, cannot accommodate the increasing demand from Member States for enhanced services.

### 2.2. Key operational expenditure areas

#### 2.2.1. Coordination meetings and centres<sup>25</sup>

In order to respond to the unprecedented growth in the number of coordination meetings, Eurojust continued to closely monitor and control, to the extent possible, the related expenditure. Nevertheless, year by year, Eurojust's capacity to accommodate the growth through reductions in average costs is exhausted.

The average cost was decreased from EUR 6 200 in 2018 to EUR 6 179 in 2019 (0,34%), reflecting predominantly savings in accommodation and interpretation services. However, this was not sufficient to cover the 38 more meetings than initially forecasted (390) and a significant budget transfer was needed from Title 2.

<sup>24</sup> For a year, total number of new cases referred to Eurojust over the total temporary and contract staff authorised by the budgetary authority.

<sup>25</sup> Taking into account only the payments executed by 31 January 2019

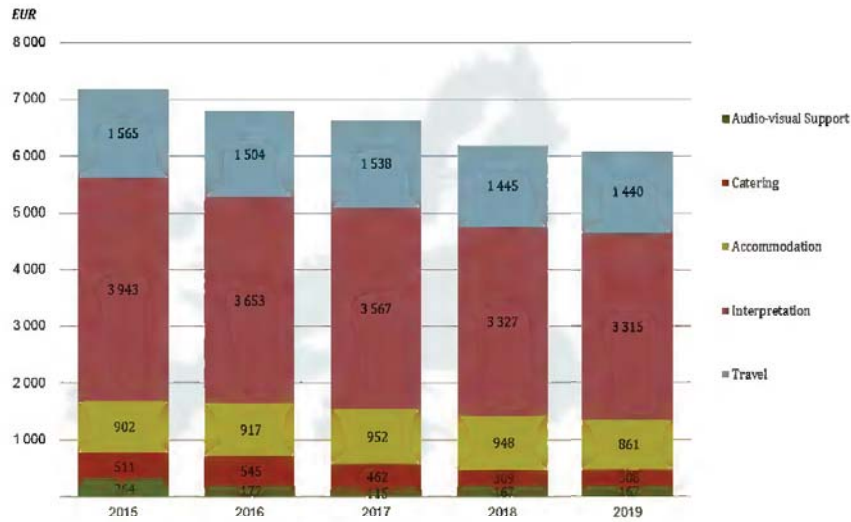


Figure 2 – Average coordination meeting expenditures per category

As in previous years, coordination meeting expenditures showed a high variance, up to EUR 26 K, depending on the complexity of the case(s), the number of countries involved and the subsequent interpretation needs.

The proportionately higher number of meetings in the last quarter of 2019 explain the expenditures' peak in this period and the carry-over of EUR 209 402 of outstanding commitments related to meetings that took place late in the year.

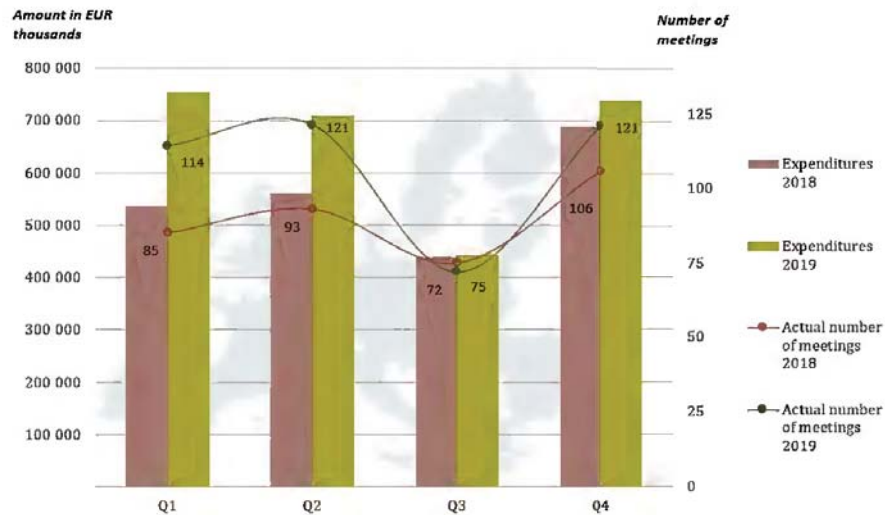


Figure 3 – Quarterly evolution of coordination meeting expenditures

### 2.2.2. Financial assistance to Joint Investigation Teams

In 2019, the budget allocated to grants pertaining to financial assistance to JITs was EUR 1 442 000 in CA and EUR 1 302 000 in PA, including EUR 442 000 from 2019, EUR 550 000 from 2018 and EUR 310 000 from 2017.

Whilst the budget allocation for JIT grants remained at the 2018 levels, the increases by 26% in the number of applications and by 36% in the total requested amount reflected the continuous growth in the Member States' demand for financial assistance to establish JITs.

The re-use of unclaimed funds from awards in 2017-2018<sup>26</sup> allowed Eurojust to award a higher amount to Member States' investigative operations. The claims related to those awards were reimbursed until the end of 2019 at lower levels than the initial awarded amounts to the beneficiaries and after that point the use of these funds for new awards is not permitted.

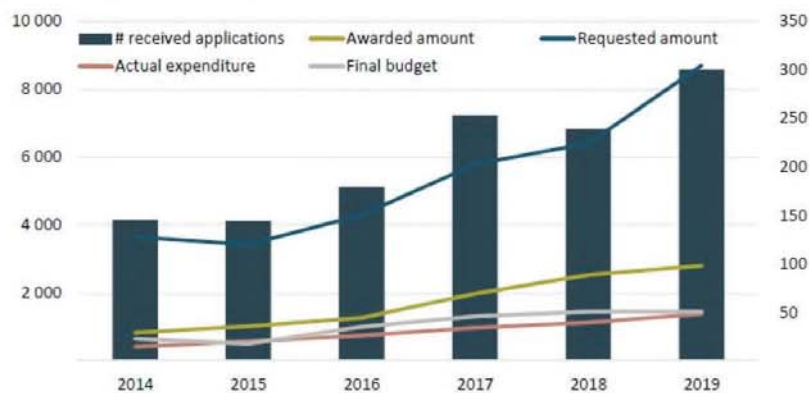


Figure 4 – Evolution of JIT grants adopted budget, requested, awarded and paid amounts<sup>27</sup>

Regarding the time to grant<sup>28</sup>, the operational nature of the JIT funding programme requires that practitioners can plan their activities. Hence, there are eight calls per year (a new one every 45 days), which are published in advance. In 2019, the number of days between the deadline for applications and the award decision ranged between 18 and 25 days, with an average of 19,75 days. The new Eurojust Regulation provides Eurojust with the possibility to award funds also outside these calls.

Last but not least, the nature of JIT grants provided by Eurojust is significantly different to most EU grants that have a longer duration and plans that lie, to high extent, within the control of the beneficiaries. Implementation of the respective budget is influenced by many factors outside Eurojust's or beneficiaries' control, which may cause extensive cancellations of PA. Given the Framework FR provision to utilise C1 funds prior to C2 ones, Eurojust pays particular emphasis on improving the planning of PA, in order to mitigate the risk of cancellations because of unforeseeable or uncontrollable circumstances.

<sup>26</sup> Amounts not implemented/claimed in full by beneficiaries due to various external and uncertain factors of investigative/judicial nature

<sup>27</sup> The paid amount for 2019 reflects Eurojust's projection as at 9 January 2020.

<sup>28</sup> Regulated by Art. 194(2) of the EU FR 2018

### 3. Revenue

#### 3.1. Nature of revenue

In 2019, Eurojust received a budget of EUR 38 913 237 from the general budget of the European Union, including EUR 38 450 559 of fresh appropriations and EUR 462 678 of assigned revenue deriving from 2017 surpluses.

An amount of EUR 38 773 237 was cashed, including differentiated appropriations for JIT grants and non-differentiated appropriations for all other budget lines. Additionally, a revenue of EUR 1 000 601 concerned the recovery of overpaid expenses in the areas presented in section 1.2.3.1 and an amount of EUR 682 406 for re-delivery costs of Eurojust's old premises.

Table 9 – Revenues

Revenues	Executed Budget (EUR)
1. Revenue from fees and charges	
2. EU contribution	38 773 237
- Of which assigned revenue deriving from previous years' surpluses	462 678
3. Third countries' contribution (incl. EEA/EFTA and candidate countries)	
- Of which EEA/EFTA (excl. Switzerland)	
- Of which candidate countries	
4. Other contributions	
5. Administrative operations	1 000 602
- Of which interest generated by funds paid by the Commission by way of the EU contribution (FFR Art. 61)	1
6. Revenue from services rendered against payment	
7. Correction of budgetary imbalances	
<b>Total</b>	<b>39 773 839</b>

#### 3.2. Overview per contributor

The graph below presents the breakdown of Eurojust's 2019 revenues per contributor.

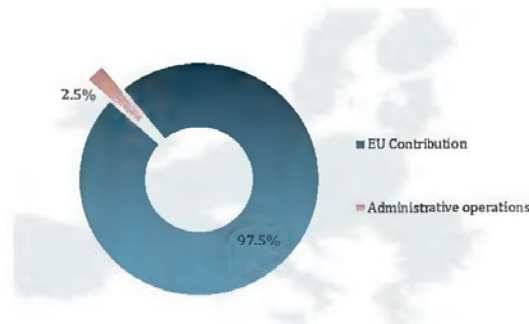


Figure 5 – Overview per contributor



## 4. Glossary

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

Abbreviation	Description
C1	Reference year appropriations
C2	Appropriations not automatically carried over (carried-over upon College decision)
C4	Appropriations from internal assigned revenue
C5	Appropriations from internal assigned revenue automatically carried-over
C8	Reference year appropriations automatically carried-over
CA	Commitment Appropriations
EJN	European Judicial Network
FR	Financial Regulation
ICT	Information and Communication Technology
JIT	Joint Investigation Team
JSB	Joint Supervisory Body
PA	Payment Appropriations
SNE	Seconded National Expert



## Annexes

### I. Budget developments per title<sup>29</sup>

Title	Initial Budget		Amendments/ Transfers		Description	Final Budget	
	CA	PA	CA	PA		CA	PA
<b>Title 1</b>	20 949 982	20 949 982	902 955	902 955	<p>Although the <b>Title 1</b> initial budget was increased to EUR 20,9 M, this marginal increase of 0,4% was not sufficient to meet the forecasted salary obligations for temporary and contact staff.</p> <p>Since the beginning of 2019, a large deficit in staff salaries in the order of EUR 982 K did not allow Eurojust to recruit all posts foreseen in the Establishment Plan and led to the submission of an amending budget request to the Commission. This was partly granted in October and solved the deficit for temporary staff.</p> <p>Several transfers from Title 2 to Title 1 were needed to solve the deficit for contract staff salaries, as well as other emerging needs such as the increased external lawyer services to deal with unforeseen cases.</p>	21 768 010	21 768 000
<b>Title 2</b>	7 539 517	7 539 517	- 132 325	- 132 325	<p>The <b>Title 2</b> initial budget was increased to EUR 7,5 M compared to 2018. This 9,3% increase was primarily due to the reinstatement of the EUR 1,1 M for the building rent, which in 2018 had been partly paid from 2017 internal assigned revenues, and secondly due to budget reinforcements for the administration's ICT infrastructure.</p> <p>These increases were partly off-set by efficiency gains and/or negative priorities in most other Title 2 areas, primarily concerning ICT organisational projects, telecommunications, security and corporate insurances.</p> <p>In most of these areas, Eurojust maintained the efficiency gains and/or negative priorities throughout 2019. As an exception, Eurojust reinstated the reductions concerning ICT organisational projects in order to finalise the implementation of the new ICT organisational systems that were initiated in 2018; corporate insurances because of the new contract's higher prices; and furniture due to the</p>	7 539 517	7 539 517

<sup>29</sup> As per College Decision 2019-13, the Amendments and Final Budget include the Danish contribution of EUR 41 028 which was not cashed by 31 December 2019.



<b>Title 3</b>	9 646 738	47 398	47 398	9 506 738	47 398			9 646 738		9 506 738
<b>Total</b>	<b>38 136 237</b>	<b>818 028</b>	<b>818 028</b>	<b>37 996 237</b>	<b>818 028</b>			<b>38 954 265</b>		<b>38 814 255</b>

need to increase the capacity of the staff restaurant and bring forward replacements in view of the current contract's expiration. In addition, Eurojust identified further efficiency gains in building maintenance, security and vehicle services, which allowed transferring funds to Title 3 to accommodate more coordination meetings.

The **Title 3** initial budget decreased by EUR 1,19 million (11%) compared to 2018, with almost all operational areas affected by the negative outcome of the 2019 budget negotiations.

This forced Eurojust to apply negative priorities in operational activities including Joint Investigation Team (JIT) grants, coordination meetings, operational missions and translations, activities of secretariats and corporate communications, as well as new ICT operational projects and infrastructure.

In addition, during the year, Eurojust deferred further expenditures for ICT operational projects, given the agency's participation in the Commission's Digital Criminal Justice study. Due to the fact that some of the SNEs were at no cost for Eurojust, the respective budget allocation was also not fully used.

Due to these developments, the unparalleled growth in key operational areas, exceeding initial budget assumptions, did not require a significant transfer to Title 3. A transfer from Title 2 was needed to reinforce the budget for coordination meetings.

Several transfers within Title 3 allowed to reinforce library resources and new corporate communications, concerning new communication initiatives and supporting among others the entry-into-force of the new Eurojust Regulation in December.

## II. Budget implementation per chapter and line<sup>30</sup>

Code	Budget Line / Chapter Description	Initial Budget (EUR)	Amendments / Transfers (EUR)	Final Budget (EUR)	Committed (EUR)	Committed / Initial Budget (%)	Committed / Final Budget (%)	Paid (EUR)	Paid / Committed (%)	Paid / Final Budget (%)
1100	Basic salaries for temporary staff	12 355 457	503 752	12 859 209	12 859 209	104,08%	100,00%	12 859 209	100,00%	100,00%
1101	Allowances for temporary staff	5 347 884	299 140	5 647 024	5 647 024	105,59%	100,00%	5 647 024	100,00%	100,00%
1102	Insurances for temporary staff	737 640	- 59 879	677 761	677 761	91,88%	100,00%	677 761	100,00%	100,00%
1110	Salaries and allowances for contract staff	828 689	73 400	902 089	902 089	108,86%	100,00%	902 089	100,00%	100,00%
1171	European School subsidy	826 141	-	826 141	826 141	100,00%	100,00%	826 141	100,00%	100,00%
<b>11</b>	<b>Salaries and allowances Total</b>	<b>20 095 811</b>	<b>816 414</b>	<b>20 912 225</b>	<b>20 912 225</b>	<b>104,06%</b>	<b>100,00%</b>	<b>20 912 225</b>	<b>100,00%</b>	<b>100,00%</b>
1200	Expenditure related to recruitment	60 984	-	60 984	60 791	99,68%	99,68%	32 807	53,97%	53,80%
1201	Expenses upon entry/exit	25 000	18 403	43 403	43 403	173,61%	100,00%	43 403	100,00%	100,00%
<b>12</b>	<b>Expenditure related to staff recruitment Total</b>	<b>85 984</b>	<b>18 403</b>	<b>104 387</b>	<b>104 194</b>	<b>121,18%</b>	<b>99,81%</b>	<b>76 210</b>	<b>73,14%</b>	<b>73,01%</b>
1300	Mission expenses for staff	59 000	1 683	60 683	54 562	92,48%	89,91%	54 062	99,08%	89,09%
<b>13</b>	<b>Administrative missions Total</b>	<b>59 000</b>	<b>1 683</b>	<b>60 683</b>	<b>54 562</b>	<b>92,48%</b>	<b>89,91%</b>	<b>54 062</b>	<b>99,08%</b>	<b>89,09%</b>
1400	Running costs of canteens and kitchenettes	83 555	15 377	98 932	98 246	117,58%	99,31%	69 480	70,72%	53,80%
1410	Medical services	85 000	- 22 137	62 863	62 863	73,96%	100,00%	50 875	80,93%	100,00%
<b>14</b>	<b>Socio-medical infrastructure Total</b>	<b>168 555</b>	<b>- 6 760</b>	<b>161 795</b>	<b>161 109</b>	<b>95,58%</b>	<b>99,58%</b>	<b>120 355</b>	<b>74,70%</b>	<b>73,01%</b>
1500	Consultancy on staffing and institutional matters	15 000	53 404	68 404	68 404	456,03%	100,00%	23 416	34,23%	34,23%

<sup>30</sup> For appropriations of reference year's budget (CI fund source)



Code	Budget Line / Chapter Description	Initial Budget (EUR)	Amendments / Transfers (EUR)	Final Budget (EUR)	Committed (EUR)	Committed / Initial Budget (%)	Committed / Final Budget (%)	Paid (EUR)	Paid / Committed (%)	Paid / Final Budget (%)
1503	Administrative translations	1 000	1 326	2 326	2 326	232,58%	99,99%	2 326	100,00%	99,99%
1504	Administrative assistance for HR	140 953	- 22 000	118 953	118 953	84,39%	100,00%	116 879	98,26%	98,26%
<b>15</b>	<b>External services Total</b>	<b>156 953</b>	<b>32 730</b>	<b>189 683</b>	<b>189 683</b>	<b>120,85%</b>	<b>100,00%</b>	<b>142 621</b>	<b>75,19%</b>	<b>75,19%</b>
1620	Other welfare expenditure	2 429	- 2 429	-	-	0,00%		-		
1630	Staff Committee	26 250	21 800	48 050	46 298	176,37%	96,35%	46 298	100,00%	96,35%
<b>16</b>	<b>Social welfare Total</b>	<b>28 679</b>	<b>19 371</b>	<b>48 050</b>	<b>46 298</b>	<b>161,44%</b>	<b>96,35%</b>	<b>46 298</b>	<b>100,00%</b>	<b>96,35%</b>
1700	Representation expenses for the Administration	-	85	85	85		100,00%	85	100,00%	100,00%
<b>17</b>	<b>Receptions, events and representation Total</b>	<b>-</b>	<b>85</b>	<b>85</b>	<b>85</b>		<b>100,00%</b>	<b>85</b>	<b>100,00%</b>	<b>100,00%</b>
1800	Training and development for staff	355 000	- 20 000	335 000	334 879	94,33%	99,96%	175 213	52,32%	52,35%
<b>18</b>	<b>Training and development for staff Total</b>	<b>355 000</b>	<b>- 20 000</b>	<b>335 000</b>	<b>334 879</b>	<b>94,33%</b>	<b>99,96%</b>	<b>175 213</b>	<b>52,32%</b>	<b>52,35%</b>
2000	Building and ground rent	2 695 060	914	2 695 974	2 695 974	100,03%	100,00%	2 694 015	99,93%	99,93%
2010	Corporate insurances	54 764	18 341	73 105	73 105	133,49%	100,00%	67 723	92,64%	92,64%
2020	Maintenance, cleaning and utilities	1 746 112	- 199 730	1 546 382	1 543 402	88,39%	99,81%	1 430 956	92,71%	92,54%
2050	Security management	1 539 914	- 129 642	1 410 272	1 410 272	91,58%	100,00%	1 183 692	83,93%	83,93%
2091	Audio video equipment	5 000	- 5 000	-	-	0,00%		-		
<b>20</b>	<b>Rental of building and associated costs Total</b>	<b>6 040 850</b>	<b>- 315 115</b>	<b>5 725 735</b>	<b>5 722 754</b>	<b>94,73%</b>	<b>99,95%</b>	<b>5 376 386</b>	<b>93,95%</b>	<b>93,90%</b>
2101	Computer infrastructure for the Administration	1 170 744	108 036	1 278 780	1 278 050	109,17%	99,94%	658 478	51,52%	51,49%
2102	ICT organisational projects	101 998	70 242	172 240	172 240	168,87%	100,00%	104 667	60,77%	60,77%

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Code	Budget Line / Chapter Description	Initial Budget (EUR)	Amendments / Transfers (EUR)	Final Budget (EUR)	Committed (EUR)	Committed / Initial Budget (%)	Committed / Final Budget (%)	Paid (EUR)	Paid / Committed (%)	Paid / Final Budget (%)
<b>21</b>	<b>Information management and data processing expenditure Total</b>	<b>1 272 742</b>	<b>178 278</b>	<b>1 451 020</b>	<b>1 450 291</b>	<b>113,95%</b>	<b>99,95%</b>	<b>763 144</b>	<b>52,62%</b>	<b>52,59%</b>
2210	Furniture and related costs	27 500	54 034	81 534	79 192	287,97%	97,13%	342	0,43%	0,42%
2230	Vehicle services	40 000	- 40 000	-	-	0,00%		-		
2250	Books and subscriptions for the Administration	14 525	- 4 553	9 973	9 972	68,65%	99,99%	2 385	23,92%	23,92%
<b>22</b>	<b>Movable property and associated costs Total</b>	<b>82 025</b>	<b>9 481</b>	<b>91 506</b>	<b>89 164</b>	<b>108,70%</b>	<b>97,44%</b>	<b>2 727</b>	<b>3,06%</b>	<b>2,98%</b>
2300	Stationery, office and conference supplies	49 000	3 035	52 035	51 931	105,98%	99,80%	43 532	83,83%	83,66%
2320	Bank charges	2 000	- 1 465	535	535	26,75%	100,00%	300	56,11%	56,11%
2330	Legal expenses	5 000	367	5 367	5 367	107,33%	100,00%	5 367	100,00%	100,00%
<b>23</b>	<b>Current administrative expenditure Total</b>	<b>56 000</b>	<b>1 937</b>	<b>57 937</b>	<b>57 832</b>	<b>103,27%</b>	<b>99,82%</b>	<b>49 199</b>	<b>85,07%</b>	<b>84,92%</b>
2400	Postal charges	41 500	- 5 050	36 450	36 450	87,83%	100,00%	30 294	83,11%	83,11%
2410	Telecommunications and internet charges for the Administration	46 400	- 1 856	44 544	44 544	96,00%	100,00%	30 632	68,77%	68,77%
<b>24</b>	<b>Postage and telecommunications Total</b>	<b>87 900</b>	<b>- 6 906</b>	<b>80 994</b>	<b>80 994</b>	<b>92,14%</b>	<b>100,00%</b>	<b>60 926</b>	<b>75,22%</b>	<b>75,22%</b>
3000	Coordination meetings and centres	2 439 958	220 000	2 659 958	2 639 554	108,18%	99,23%	2 430 099	92,06%	91,36%
3005	Training for National Members	-	10 642	10 642	10 642		100,00%	8 870	83,35%	83,35%
3010	Other Eurojust meetings	170 000	- 86 849	83 151	83 151	48,91%	100,00%	79 368	95,45%	95,45%

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Code	Budget Line / Chapter Description	Initial Budget (EUR)	Amendments / Transfers (EUR)	Final Budget (EUR)	Committed (EUR)	Committed / Initial Budget (%)	Committed / Final Budget (%)	Paid (EUR)	Paid / Committed (%)	Paid / Final Budget (%)
3020	Protocol office and representation expenses for the College	13 300	-	13 300	13 300	100,00%	100,00%	11 093	83,41%	83,41%
<b>30</b>	<b>Meetings, trainings and representation expenses Total</b>	<b>2 623 258</b>	<b>143 792</b>	<b>2 767 050</b>	<b>2 746 646</b>	<b>104,70%</b>	<b>99,26%</b>	<b>2 529 430</b>	<b>92,09%</b>	<b>91,41%</b>
3100	Operational missions and domestic work of National Members	300 000	- 54 485	245 515	241 271	80,42%	98,27%	218 139	90,41%	88,85%
3120	Common missions to EU and Third Countries	151 426	- 32 817	118 609	117 320	77,48%	98,91%	114 719	97,78%	96,72%
3130	Other operational missions	57 800	4 819	62 619	59 405	102,78%	94,87%	58 140	97,87%	92,85%
3140	Mission insurance expenses	16 822	- 9 013	7 809	7 809	46,42%	100,00%	7 809	100,00%	100,00%
3150	Seconded National Experts (SNE)	1 280 748	- 235 493	1 045 255	1 045 255	81,61%	100,00%	1 045 255	100,00%	100,00%
<b>31</b>	<b>Operational and experts missions Total</b>	<b>1 806 796</b>	<b>- 326 990</b>	<b>1 479 806</b>	<b>1 471 059</b>	<b>81,42%</b>	<b>99,41%</b>	<b>1 444 062</b>	<b>98,16%</b>	<b>97,58%</b>
3200	Corporate communications and publications	98 288	181 399	279 687	279 660	284,53%	99,99%	85 090	30,43%	30,42%
3203	Annual Report	47 240	9 473	56 713	56 713	120,05%	100,00%	53 677	94,65%	94,65%
3205	Cooperation with other EU agencies	8 000	26 890	34 890	34 890	436,13%	100,00%	21 981	63,00%	63,00%
<b>32</b>	<b>Public relations and publications Total</b>	<b>153 528</b>	<b>217 763</b>	<b>371 291</b>	<b>371 264</b>	<b>241,82%</b>	<b>99,99%</b>	<b>160 749</b>	<b>43,30%</b>	<b>43,29%</b>
3300	Books and subscriptions for the College	132 000	45 568	177 568	177 568	134,52%	100,00%	103 169	58,10%	58,10%
3310	ICT operational projects	896 238	- 114 928	781 310	781 310	87,18%	100,00%	372 033	47,62%	47,62%
3320	Telecommunications and internet charges for National Desks	108 267	-	108 267	108 267	100,00%	100,00%	75 805	70,02%	70,02%



Code	Budget Line / Chapter Description	Initial Budget (EUR)	Amendments / Transfers (EUR)	Final Budget (EUR)	Committed (EUR)	Committed / Initial Budget (%)	Committed / Final Budget (%)	Paid (EUR)	Paid / Committed (%)	Paid / Final Budget (%)
3323	Computer infrastructure for National Desks	1 809 793	73 845	1 883 638	1 883 038	104,05%	99,97%	987 897	52,46%	52,45%
<b>33</b>	<b>Data processing and documentation expenditure Total</b>	<b>2 946 298</b>	<b>4 485</b>	<b>2 950 783</b>	<b>2 950 183</b>	<b>100,13%</b>	<b>99,98%</b>	<b>1 538 905</b>	<b>52,16%</b>	<b>52,15%</b>
3400	Operational translations	110 500	8 231	118 731	118 700	107,42%	99,97%	96 375	81,19%	81,17%
<b>34</b>	<b>Translation of documents Total</b>	<b>110 500</b>	<b>8 231</b>	<b>118 731</b>	<b>118 700</b>	<b>107,42%</b>	<b>99,97%</b>	<b>96 375</b>	<b>81,19%</b>	<b>81,17%</b>
3500	EJN projects, meetings and other expenses	433 465	-	433 465	433 181	99,93%	99,93%	289 857	66,91%	66,87%
<b>35</b>	<b>EJN projects, meetings and other expenses Total</b>	<b>433 465</b>	<b>-</b>	<b>433 465</b>	<b>433 181</b>	<b>99,93%</b>	<b>99,93%</b>	<b>289 857</b>	<b>66,91%</b>	<b>66,87%</b>
3600	JSB meetings and other expenses	20 400	5 109	25 509	25 498	124,99%	99,96%	25 376	99,52%	99,48%
<b>36</b>	<b>JSB meetings and representation expenses Total</b>	<b>20 400</b>	<b>5 109</b>	<b>25 509</b>	<b>25 498</b>	<b>124,99%</b>	<b>99,96%</b>	<b>25 376</b>	<b>99,52%</b>	<b>99,48%</b>
3700	JITs meetings and other expenses	49 678	- 4 992	44 686	44 586	89,75%	99,78%	44 586	100,00%	99,78%
3720	Grants related to JITs (differentiated appropriations)	1 442 000	-	1 442 000	1 442 000	100,00%	100,00%	1 302 000	90,29%	90,29%
<b>37</b>	<b>Joint Investigation Team (JIT) meetings and other expenses Total</b>	<b>1 491 678</b>	<b>- 4 992</b>	<b>1 486 686</b>	<b>1 486 586</b>	<b>99,66%</b>	<b>99,99%</b>	<b>1 346 586</b>	<b>90,58%</b>	<b>90,58%</b>
3800	Genocide secretariat meetings and other expenses	60 815	-	60 815	60 715	99,84%	99,84%	48 753	80,30%	80,17%
<b>38</b>	<b>Meetings on genocide and other expenses Total</b>	<b>60 815</b>	<b>-</b>	<b>60 815</b>	<b>60 715</b>	<b>99,84%</b>	<b>99,84%</b>	<b>48 753</b>	<b>80,30%</b>	<b>80,17%</b>
	<b>Total</b>	<b>38 136 237</b>	<b>777 000</b>	<b>38 913 237</b>	<b>38 867 902</b>	<b>101,92%</b>	<b>99,88%</b>	<b>35 259 543</b>	<b>90,72%</b>	<b>90,61%</b>

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### III. Budgetary outturn account

Budgetary Outturn Account	2019 (EUR) <sup>31</sup>	2018 (EUR)
<b>Revenues</b>		
Union contribution, cashed	38 773 237	38 364 737
Bank interest	1	-
Other revenue, cashed	1 000 601	29 741
<b>Total Revenues (a)</b>	<b>39 773 839</b>	<b>38 394 478</b>
<b>Expenditures</b>		
<b>Title 1 - Staff expenditure</b>		
Payments current year	21 546 806	20 695 677
PA carried-over to next year	278 967	253 719
<b>Title 2 - Infrastructure and operating expenditure</b>		
Payments current year	6 301 069	6 891 159
PA carried-over to next year	1 351 897	1 506 371
<b>Title 3 - Operational expenditure</b>		
Payments current year	7 512 659	7 143 460
PA carried-over to next year	2 084 100	3 057 657
<b>Total Expenditures (b)</b>	<b>39 075 498</b>	<b>39,548,043</b>
<b>Result for the financial year before special items (= a - b)</b>	<b>698 341</b>	<b>-1 153 565</b>
Cancellation of unused PA carried-over from the previous year	225 810	333 759
Adjustment for carry-overs from the previous year – assigned revenue	29 401	1 179 678
Adjustment for cancelled carry-overs from the previous year – JITs	-	-
Exchange rate differences	- 858	- 368
<b>Balance of the outturn account for the financial year</b>	<b>952 693<sup>32</sup></b>	<b>359 504</b>

<sup>31</sup> All figures are based on Eurojust's provisional annual accounts for 2019 which are subject to change.

<sup>32</sup> This includes EUR 682 604 of returned re-delivery costs of Eurojust's old premises.