



**COURT OF JUSTICE  
OF THE EUROPEAN UNION**

**REPORT ON BUDGETARY AND FINANCIAL MANAGEMENT  
FOR THE FINANCIAL YEAR 2016**

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# **Report on budgetary and financial management for the financial year 2016**

## **Court of Justice of the European Union**

### **1 – INTRODUCTION**

This report, in accordance with Article 142 of Regulation (EU, Euratom) No 966/2012 on the financial rules applicable to the general budget of the Union (the Financial Regulation) and Article 227 of the rules of application of that financial regulation, is to *‘give an account, both in absolute terms and expressed as a percentage, at least, of the rate of implementation of the appropriations together with summary information on the transfers of appropriations among the various budget items’*. It serves also to describe, first, *‘the achievement of the objectives for the year, in accordance with the principle of sound financial management’* and, secondly, *‘the financial situation and the events which have had a significant influence on activities during the year’*.

In that context, Chapter 2 of this Report gives an overview of budget implementation in 2016 and Chapter 3 examines in more detail the trends in budget lines by Chapter of the budget of the Court of Justice of the European Union (‘the Court’ or ‘the Institution’). Lastly, the annexes, by means of tables with figures, provide detailed information, in aggregate form and by service, concerning budget implementation in 2016.

**With regard to judicial activity *sensu stricto*, readers are invited to consult the Annual Report of the Court for 2016 on the Curia website (<http://curia.europa.eu/jcms/AnnualReport>), which contains a full analysis of the activity of the Court of Justice, the General Court and the Civil Service Tribunal and detailed statistics for each of those courts.**

As those statistics show, 2016 has been a year of unflagging judicial activity. The overall number of cases brought before the three courts in 2016 (1 604 cases) was slightly lower than in 2015 (1 711), the year in which the highest number of new cases was brought in the Institution’s history, and the number of cases completed in 2016, while also lower than in 2015, has remained at a high level (1 628 cases). Lastly, the statistics concerning the duration of proceedings are very positive.

2016 brought implementation, almost in their entirety, of the first two phases of the reform of the judicial structure of the European Union resulting from Regulation (EU, Euratom) 2015/2422 of the European Parliament and of the Council of 16 December 2015 amending Protocol No 3 on the Statute of the Court (OJ 2015 L 341, p. 14). Thus, in the course of 2016,

11 new judges entered into office in the context of the reform's first phase, which provides for an increase of 12 in the number of judges of the General Court. As regards the second phase, which resulted in the European Union Civil Service Tribunal ceasing to exist and in the transfer of its jurisdiction to the General Court as from 1 September 2016, five additional judges were appointed to the General Court (the procedures for appointing the final two judges, linked to that second phase, were still ongoing at the end of 2016). That reform, by virtue of the number of judges of the General Court being doubled in a three-stage process extending until 2019, will enable the Institution to continue to fulfil its task in the interests of litigants while meeting the objectives of quality and efficiency of justice.

The Court has continued to explore all avenues that might enable it best to pursue its prime objectives of quality and speed in the handling of cases. The main areas of intervention include all spheres of activity: improvement of the working methods of the judicial bodies, strict management of the requirements of multilingualism in full (obligatory in order to communicate with the parties in the language of the case and to ensure that the case-law is disseminated in every one of the Member States) and reducing the relative weight of the horizontal services in order to maintain the working capacity of the Cabinets and, as far as possible, of the services more directly associated with judicial work.

It is important to emphasise the scale of the increased productivity achieved by the Court, thanks to the coordinated efforts of the courts and of all the support services which made it possible, over the period 2007-2016, for the number of cases closed to rise by 46%, while the increase in the number of the support services' staff was extremely limited over the same period (+ 3.5% taking into account enlargement to include Croatia and 0.1% without that enlargement).

Nonetheless, the increase in judicial activity and compliance with the interinstitutional agreement on budgetary discipline, on cooperation in budgetary matters and on sound financial management requiring a 5% reduction in staff over the period 2013-2017, are exerting strong pressure on certain support services, in particular in the linguistic field.

During the year, certain specific reinforcements of appropriations, detailed in the present report, have proved necessary in order to avoid bottlenecks, in particular in the area of translation, likely to delay the handling of cases. This was, first, in order to cover additional needs in the field of external translation and, secondly, to ensure an increase in IT data storage capacity and the workstations' power, as well as ensuring that IT security and the stability of certain management applications were strengthened. In addition, with the aim of reducing the financial burden in relation to future charges concerning the Project for the fifth extension to the buildings of the Court (third tower), a transfer was made in order to finance an advance payment under a lease/purchase contract relating to buildings. Next, an amending budget in the area of security, presented at interinstitutional level by the European Commission, was approved by the budgetary authority at the end of October 2016, the amount allocated to the Court being EUR 1.8 million to be divided between 4 budget lines.

Lastly, as regards buildings, the project for the fifth extension to its buildings will make it possible for the Court, as of 2019, to reunite all its staff on one site (giving up the last building still rented) and so increase the efficiency of its services.



## 2 – OVERVIEW OF BUDGETARY IMPLEMENTATION IN 2016

### 2.1 – REVENUE

The estimated revenue of the Court for the financial year 2016 was EUR 51 505 000.

As shown in **Table 1** below, the established entitlements in the financial year 2016 come to EUR 49 886 228 and are 3.1% lower than estimated.

**Table 1 – Estimated revenue and established entitlements**

*(in euros)*

TITLE	ESTIMATED REVENUE 2016	ESTABLISHED ENTITLEMENTS 2016	% of total
4 - Revenue accruing from persons working with the institutions and other Community bodies	51 505 000.00	49 052 176.16	98.33
5 - Revenue accruing from the administrative operation of the institution	0.00	834 052.18	1.67
9 - Miscellaneous revenue	0.00	0.00	0.00
<b>TOTAL</b>	<b>51 505 000.00</b>	<b>49 886 228.34</b>	<b>100.00</b>
%	100.00%	96.86%	

It may be noted that the revenue-entitlements established in Title 4 (chiefly deductions from the remuneration of Members and staff in respect of taxes and social security contributions) represent over 98% of all revenue, while revenue in the other Titles represents less than 2% only.

**Annexes 1 and 2** provide additional information with figures on the whole revenue stream (revenue-entitlements carried over, revenue-entitlements established and revenue-entitlements collected).

As regards revenue from entitlements carried over from the preceding financial year, **Table 2** below shows that revenue in Title 5 represents the greater part of the total revenue from entitlements carried over and collected in 2016 (99%).

**Table 2 – Revenue from entitlements carried over**

*(in euros)*

TITLE	CARRIED OVER 2015 TO 2016	REVENUE FROM ENTITLEMENTS CARRIED OVER	% of total
4 - Revenue accruing from persons working with the institutions and other Community bodies	556.55	556.55	0.98
5 - Revenue accruing from the administrative operation of the institution	71 619.06	56 343.46	99.02
9 - Miscellaneous revenue	0.00	0.00	0.00
<b>TOTAL</b>	<b>72 175.61</b>	<b>56 900.01</b>	<b>100.00</b>
%	100.00%	78.84%	

## 2.2 – EXPENDITURE

### 2.2.1 – Appropriations for the financial year

The appropriations for expenditure initially entered in the Court's budget for the financial year 2016 came to EUR 378 187 000. The final appropriations, on the other hand, came to EUR 380 002 000, after inclusion of amending budget 3/2016 concerning security, in the total amount of EUR 1.8 million.

As shown in **Table 3** below, budget implementation for the financial year 2016 amounts to EUR 373 271 167 and represents a very high rate of use of final appropriations of 98.23%, which is slightly below the rate in 2015 (99%) due mainly to the gradual arrival in 2016 of 12 new judges at the General Court corresponding to the first stage of the strengthening of that court (one of those judges had yet to be appointed at the end of 2016).

By way of reminder, when the 2016 draft budget was drawn up at the beginning of 2015, it was thought that all those 12 judges would already have taken up their duties at the beginning of 2016.

In addition, after the Civil Service Tribunal ceased to exist on 1 September 2016 and at the same time its jurisdiction to hear disputes involving the European Union civil service was transferred to the General Court, five new judges were appointed to the General Court (the other two judges had yet to be appointed at the end of 2016), in the context of the second phase of strengthening that court.

As examined in more detail in Chapter 3, both the 2016 budget implementation of Title 1 and Title 2 was very considerable (98.1% and 98.6% respectively as compared with 99% and 99.4% in 2015).

Generally, as in previous years, it may be observed that approximately 75% of the budget implemented by the Court in 2016 is allocated to expenditure on the Members and staff (expenditure in Title 1), nearly all of the balance concerning expenditure on infrastructure (Title 2), particularly buildings and information technology.

**Table 3 – Commitments of appropriations in the financial year**

<i>(in euros)</i>			
TITLE	APPROPRIATIONS IN THE FINANCIAL YEAR 2016	COMMITMENTS IN THE FINANCIAL YEAR 2016	% of total
1 – Persons working with the institution	288 283 500.00	282 869 178.71	75.78%
2 – Buildings, furniture, equipment and miscellaneous operating expenditure	91 659 500.00	90 394 988.70	24.22%
3 – Expenditure resulting from special functions carried out by the institution	59 000.00	7 000.00	0.00
10 – Other expenditure	0.00	0.00	0.00
<b>TOTAL</b>	<b>380 002 000.00</b>	<b>373 271 167.41</b>	<b>100.00</b>
%	100.00%	98.23%	



**Annexes 3, 4a and 4b** provide detailed additional data with figures on the use of appropriations in the financial year 2016 (comparison with 2015 and details of implementation by budget line and by service)

### 2.2.2. – Appropriations carried over

**Table 4** below shows that, of the appropriations carried over from 2015 to 2016, the total of which was EUR 19 810 458, a very large proportion was used, as had previously been the case in 2015 (90% in 2016 as compared with 88.4% in 2015).

**Table 4 – Use of appropriations carried over**

*(in euros)*

TITLE	APPROPRIATIONS CARRIED OVER 2015 TO 2016	PAYMENTS OUT OF APPROPRIATIONS CARRIED OVER	CANCELLATIONS
1 – Persons working with the institution	4 595 728.77	3 483 433.08	1 112 295.69
2 – Buildings, furniture, equipment and miscellaneous operating expenditure	15 194 201.60	14 339 375.17	854 826.43
3 – Expenditure resulting from special functions carried out by the institution	20 527.28	12 060.80	8 466.48
10 – Other expenditure	0.00	0.00	0.00
<b>TOTAL</b>	<b>19 810 457.65</b>	<b>17 834 869.05</b>	<b>1 975 588.60</b>
<b>%</b>	<b>100.00%</b>	<b>90.03%</b>	<b>9.97%</b>

**Annex 4a** provides additional detailed information with figures on the use of appropriations carried over from 2015 to 2016.

### 2.2.3. – Appropriations corresponding to assigned revenue

In accordance with Article 21 of the Financial Regulation, certain revenue may be assigned to the financing of specific items of expenditure. Such assigned revenue represents, therefore, additional appropriations that may be used by the Institution.

**Table 5** below shows details, by title, of the sums of assigned revenue carried over from one financial year to another, and of the assigned revenue established and collected during the financial year. It also shows that the percentage of assigned revenue appropriations carried over from 2015 to 2016 used was very high (93.1%).

**Table 5 – Use of assigned revenue**

*(in euros)*

TITLE	ASSIGNED REVENUE CARRIED OVER 2015 TO 2016	ASSIGNED REVENUE 2016	PAYMENTS 2016	CANCELLATIO N OF ASSIGNED REVENUE FOR 2015 NOT ELIGIBLE FOR CARRYING OVER	ASSIGNED REVENUE CARRIED OVER 2016 TO 2017
1 – Persons working with the institution	294 225.17	368 913.46	278 856.58	15 487.70	368 794.35
2 – Buildings, furniture, equipment and miscellaneous operating expenditure	489 404.35	510 286.65	547 253.95	24 351.93	428 085.12
3 – Expenditure resulting from special functions carried out by the institution	20 553.50	2 391.00	5 000.00	15 553.50	2 391.00
10 – Other expenditure	0.00	0.00	0.00	0.00	0.00
<b>TOTAL</b>	<b>804 183.02</b>	<b>881 591.11</b>	<b>831 110.53</b>	<b>55 393.13</b>	<b>799 270.47</b>

The appropriations of assigned revenue established during the financial year 2016 come to EUR 881 591, almost 80% of which corresponds to revenue from:

- application of a service agreement with the Office of Publications (EUR 250 507);
- reimbursement of costs in respect of the leasing of buildings and reimbursement of expenditure by staff such as telephone calls or public transport (EUR 249 939);
- the sale of electricity produced by the panels of photovoltaic cells (EUR 125 406);
- refunds from insurance companies (EUR 71 370).

**Annex 5** provides additional detailed information with figures on the use of assigned revenue.

#### **2.2.4. – Transfers of appropriations**

In the course of the financial year 2016, as shown in Table 6, the Court made 19 budget transfers pursuant to Articles 25 and 27 of the Financial Regulation, representing a total of EUR 13.1 million, or 3.5% of final appropriations. The effects of the various transfers can be seen at item level in **Annex 4a**.

In part (EUR 6 million, or 45% of the total amount of the transfers made in 2016), those transfers of appropriations were the subject of notification to the budgetary authority in accordance with the provisions of Article 25(1), (2) and (3) and Article 27(3) and (4) of the Financial Regulation.

The largest reinforcement of appropriations concerns a transfer to budget line 2001 ‘Lease/purchase’ to the extent of EUR 2.5 million, intended to finance an advance payment under a lease/purchase contract relating to buildings, with the aim of reducing the financial burden in relation to future charges concerning the Project for the fifth extension to the buildings of the Court (third tower).

Next, as regards the remaining EUR 3.5 million of transfers, the reinforcements submitted to the budgetary authority made it possible to cope with unforeseen needs under Title 1 ‘Persons



working with the institution' (EUR 1.8 million in order to increase the appropriations for freelance translation and EUR 0.2 million for line 1654 'Early Childhood Centre'), and also under Title 2 'Buildings, furniture, equipment and miscellaneous operating expenditure'. Under Title 2, first, there was a reinforcement of EUR 1.3 million to increase the storage capacity and power of the lawyer-linguists' workstations and to finance a series of urgent measures to strengthen IT security and the stability of the Translation Directorate General's main management application. Secondly, there was a EUR 0.2 million reinforcement in order (i) to ensure the replacement of machines in the reproduction workshop and (ii) to finance the 2016 share of logistical costs and costs of preserving the historical archives of the Court incurred by the European University Institute in Florence.

**Table 6 – Transfers of appropriations**

(in euros)

TYPE OF TRANSFER	NUMBER OF TRANSFERS IN 2016	TOTAL AMOUNT TRANSFERRED
Title to title	3	3 803 000.00
Chapter to chapter	4	2 125 000.00
Article to article	1	120 000.00
Item to item	11	7 093 565.34
<b>TOTAL</b>	<b>19</b>	<b>13 141 565.34</b>

### 3 – BUDGET IMPLEMENTATION IN 2016 BY CHAPTER

#### 3.1 TITLE 1 – Persons working with the institution

As shown in **Table 7** below, the final budget funding of Title 1 for the financial year 2016 comes to EUR 288 283 500. This funding represents almost 76% of the Court's total budget. Those appropriations were committed to the extent of EUR 282 869 179, a rather high rate of implementation of 98.12% (99% in 2015).

**Table 7 – Use of appropriations in the financial year**

(in euros)

TITLE 1	APPROPRIATIONS IN THE FINANCIAL YEAR 2016	COMMITMENTS IN THE FINANCIAL YEAR 2016	% of implementation
10 – Members of the institution	32 899 500.00	30 329 098.12	92.19
12 – Officials and temporary staff	227 857 500.00	225 901 709.22	99.14
14 – Other staff and external services	21 190 000.00	20 649 295.78	97.45
16 – Other expenditure relating to persons working with the institution	6 336 500.00	5 989 075.59	94.52
<b>TOTAL</b>	<b>288 283 500.00</b>	<b>282 869 178.71</b>	<b>98.12</b>

### **3.1.1 Chapter 10 – Members of the institution**

The final appropriations in this Chapter, amounting to EUR 32 899 500, were committed to the extent of EUR 30 329 098, which results in a rate of implementation of 92.2% in 2016 (98.7 % in 2015).

It is to be pointed out that a large budget surplus has been made available in this chapter, *inter alia*:

- because of the fact that the number of Members whose terms of office were not renewed was lower than that envisaged when the 2016 budget was being drawn up (6 departures at the General Court in 2016 as against 9 departures envisaged, and no departures at the Court of Justice in 2016 as against 2 departures envisaged);
- because of the impact on line 102 ‘Temporary allowances’, during 12 months in 2016, of 4 departures at the Court of Justice in October 2015 as against 6 departures initially envisaged;
- and because of the fact the decisions appointing the additional judges to the General Court who had to take up their duties in the context of the first and second stages of that court’s reform were adopted very gradually in the course of 2016 or had yet to be adopted as at 31 December 2016, as explained in point 2.2.1 above.

A portion of that surplus, approximately EUR 0.64 million, has been used to reinforce the appropriations of Article 210 ‘Equipment, operating costs and services related to data-processing and telecommunications’ in order to increase the storage capacity and power of the lawyer-linguists’ workstations and to finance a series of urgent measures to strengthen IT security and the stability of the Translation Directorate General’s main management application. Next, a portion of that surplus has also been used to reinforce the appropriations of line 1654 ‘Early childhood centre’ in Chapter 16, following the increase in the Court’s share of expenditure on private crèches compared with the initial forecasts by the managing institution, and following the agreement entered into by the Court with the Office for the Administration and Payment of Individual Entitlements (PMO) for the administration of certain matters concerning the Court’s staff.

A further portion of that surplus (EUR 0.45 million) made it possible to finance two arrears of salary paid to the Members of the Institution: first, following the adjustment to salaries of + 2.4% as from 1 July 2015 (as against + 1.2% estimated when the 2016 budget was being drawn up) with a 12-month impact on the 2016 budget and, secondly, following the adjustment of + 3.3% as from 1 July 2016 (as against + 1.8% estimated when the 2016 budget was being drawn up).

### **3.1.2 Chapter 12 – Officials and temporary staff**

The final appropriations in this Chapter, amounting to EUR 227 857 500, were committed to the extent of EUR 225 901 709, which results in a very high rate of implementation of 99%, as in 2015.

Generally, it is to be borne in mind that Chapter 12 represents the largest volume of appropriations in the Court’s 2016 budget (some 60% of the total budget). The surplus established during the financial year 2016 remains, therefore, limited, having regard both to

the total amount of those appropriations and to the difficulties of making budget estimates nearly 12 months ahead, using numerous forecasting parameters that are necessarily only estimates (rate of salary increases, tempo of recruitment or turnover, rate of standard abatement ...).

Surpluses have become available in this Chapter because of the higher than estimated number of Members whose terms of office were renewed (see preceding point), which led to fewer staff in the Cabinets being replaced (legal secretaries and assistants employed for temporary posts) and, therefore, to budget savings in terms of installation allowances (for staff entering the service) and resettlement allowances (for staff leaving), but also because of the fact that the decisions appointing the additional judges to the General Court who had to take up their duties in the context of the first and second stages of that court's reform were adopted very gradually in the course of 2016 or had yet to be adopted as at 31 December 2016, as explained in point 2.2.1 above.

A portion of the abovementioned surpluses (EUR 3.4 million) made it possible to finance two arrears of salary paid to the Institution's staff: first, following the adjustment to salaries of + 2.4% as from 1 July 2015 (as against + 1.2% estimated when the 2016 budget was being drawn up) with a 12-month impact on the 2016 budget and, secondly, following the adjustment of + 3.3% as from 1 July 2016 (as against + 1.8% estimated when the 2016 budget was being drawn up) with a 6-month impact on the 2016 budget.

A further portion of those budgetary surpluses (EUR 1.8 million) has been used to reinforce line 1406 'External services in the linguistic field', because of the need to have greater recourse to the services of freelance translators compared with the forecasts initially made in February 2015.

Those budget surpluses have also made it possible to reinforce by EUR 0.9 million the appropriations of Article 210 'Equipment, operating costs and services related to data-processing and telecommunications' of Chapter 21, in order to finance a series of urgent measures to strengthen IT security and the stability of the Translation Directorate General's main management application (see point 2.2.4 above).

In addition, as to the final portion (EUR 2.5 million), those surpluses were used for the 'mopping-up' transfer at the end of 2016 (see point 2.2.4 above).

It is important to emphasise that the proportion of posts occupied remains at the very high rate of almost 98% at the Court, the proportion of vacant posts being around 2% on average, a figure corresponding to normal turnover of staff. Those good results are the fruit of a very active recruitment policy on the part of all the Court's services, allowing the number of vacant posts to be kept as low as possible, in spite of the constraints inherent in the normal, inevitable turnover of staff, and the greater difficulties of recruiting staff in Luxembourg because of the higher level of the cost of living. The low proportion of vacant posts is also a very good indicator of the heavy workload borne by the services of the Court, having regard to the increase in judicial activity in recent years.

Lastly, the Court always turns to good account the analysis of the disparities in implementation found in the appropriations of Chapter 12, in order to continue to refine its methodology for estimating remuneration and pensions and thereby endeavour to improve as much as possible its performance in the implementing of appropriations.



### **3.1.3 Chapter 14 – Other staff and external services**

The final appropriations in this Chapter, amounting to EUR 21 190 000, were committed to the extent of EUR 20 649 296, which represents a rate of implementation of 97.45% (99.8% in 2015).

The final appropriations in Chapter 14 are mainly concentrated in two budget items.

Approximately one third of the appropriations in this chapter are allocated to item 1400 ‘Other staff’. The rate of implementation of the final appropriations for item 1400 is 96.4% (as against a rate close to 100% in 2015), which has given rise to savings of appropriations in 2016.

The impact on the budget (EUR 92 000) of two arrears of salary paid to contract agents should be noted: first, following the adjustment to salaries of + 2.4% as from 1 July 2015 (as against + 1.2% estimated when the 2016 budget was being drawn up) with a 12-month impact on the 2016 budget and, secondly, following the adjustment of + 3.3% as from 1 July 2016 (as against + 1.8% estimated when the 2016 budget was being drawn up), with a 6-month impact on the 2016 budget.

Approximately two thirds of total appropriations in this Chapter are allocated to item 1406 ‘External services in the linguistic field’, in order to cover the services of freelance interpreters and translators. The rate of implementation of the final appropriations for item 1406 is 98.15% in 2016 (100% in 2015).

Generally speaking, it is to be recalled that, in the areas of both translation and interpretation, the recourse to external (freelance) personnel constitutes an adjustment variable essential in order to make up for the staff reductions suffered since 2013 in a context of the increased volume of work.

Extension of the measures taken by the courts to reduce the number of pages to be translated or to limit the number of hearings produces, therefore, an immediate effect on the use of the appropriations intended for freelance translators and interpreters. In contrast, for a constant, or even reduced, number of staff covered by the Staff Regulations (as a result of reductions in staff already implemented between 2013 and 2016), any increase in workload leads to more intensive use of freelance appropriations in order to comply with the obligations of multilingualism for the purpose of communicating with the parties in the language of the case and of ensuring that the case-law is disseminated in every one of the Member States.

As far as translation is concerned, the number of pages to be translated increased to 1 118 352 in 2016 and would have been nearly 1 555 000 pages without the numerous measures giving rise to translation savings which were taken by the courts, such as, *inter alia*, the selective publication of the case-law, summarising of requests for a preliminary ruling, reduction in the average length of Opinions, publication by extracts of certain particularly long decisions and the abandonment of the chronological and thematic tables of the old paper European Court Reports. The number of pages to be translated increased by + 0.3% compared with the number in 2015, which, it must be recalled, had itself risen by 1.4% compared with 2014. Accordingly, in the context of a reduction in posts, an increased use of freelance translators was necessary, which accounts for the increase in appropriations of EUR 1.8 million from Chapter 12.

As far as interpretation is concerned, the measures taken to reduce the number of hearings and other meetings with interpretation have borne fruit (the number of such hearings and meetings

falling from 628 in 2015 to 602 in 2016, that is – 4.14%), leading at the same time to a reduction in the number of days of contract of auxiliary conference interpreters (ACIs) from 1 661 ACI days in 2015 to 1 598 in 2016, that is – 3.8%.

### **3.1.4 Chapter 16 – Other expenditure relating to persons working with the institution**

The final appropriations in this Chapter, amounting to EUR 6 336 500, were committed to the extent of EUR 5 989 076, which results in a rate of implementation of 94.52% (96.6 % in 2015).

Two items in this chapter represent 81.5% of the final appropriations. These are item 1612 ‘Further training’, where the rate of implementation came to 91% (compared to 96% in 2015), and item 1654 ‘Early childhood centre,’ where the rate of implementation was 100% in 2016, as in 2015.

It is to be noted that line 1654 ‘Early childhood centre’ had to be reinforced (to the extent of EUR 215 000 from Chapter 10) because of, first, the increase in the Court’s share of expenditure on private crèches compared with the initial forecasts by the managing institution, and, secondly, the need to fund the agreement entered into by the Court with the Office for the Administration and Payment of Individual Entitlements (PMO) for the administration of certain matters concerning the Court’s staff.

### **3.2 TITLE 2 – Buildings, furniture, equipment and miscellaneous operating expenditure**

As shown in **Table 8** below, the final budget funding in Title 2 for the financial year 2016 comes to EUR 91 659 500. That total amount represents 24.1% of the Court’s entire budget in 2016. Those appropriations were committed to the extent of EUR 90 394 989, which results in a rather high rate of implementation of 98.6% in 2016 (99.4% in 2015).

**Table 8 – Use of appropriations in the financial year**

<i>(in euros)</i>			
TITLE 2	APPROPRIATIONS IN THE FINANCIAL YEAR 2016	COMMITMENTS IN THE FINANCIAL YEAR 2016	% of implementation
20 – Buildings and associated costs	65 223 000.00	64 742 188.16	99.26
21 – Data processing, equipment and movable property: purchase, hire and maintenance	21 867 000.00	21 519 393.96	98.41
23 – Current administrative expenditure	1 460 500.00	1 157 473.20	79.25
25 – Expenditure on meetings and conferences	521 500.00	498 003.91	95.49
27 – Information : Acquisition, archiving, production and distribution	2 587 500.00	2 477 929.47	95.77
<b>TOTAL</b>	<b>91 659 500.00</b>	<b>90 394 988.70</b>	<b>98.62</b>

### **3.2.1 Chapter 20 – Buildings and associated costs**

The final appropriations in this Chapter, amounting to EUR 65 223 000, were committed to the extent of EUR 64 742 188, which results in a very high rate of implementation of 99.3%, as in 2015.

Those appropriations are intended to cover the cost of renting, purchasing and running the various buildings occupied by the Court.

More generally, the Institution's buildings policy pursues two main objects:

- first, the Court intends to bring together all its services on a single site, so as to improve its operation to the maximum;
- secondly, after first following a policy of renting, the Court has, since its seat was definitely fixed in Luxembourg (decided at the European Council at Edinburgh in 1992), sought to become the owner of the buildings it occupies, like the other institutions and in accordance with the recommendations of the special report of the Court of Auditors (No 2/2007), which emphasises the budget savings of such a policy.

More detailed information on the Institution's buildings policy and the state of projects under way is given to the budgetary authority in a specific report addressed to it no later than 1 June each year.

The final appropriations in Articles 200 'Buildings' and 202 'Costs relating to buildings' represent 73% (EUR 47 591 000) and 27% (EUR 17 632 000), respectively, of the total appropriations in this Chapter.

The appropriations in Article 200 'Buildings' in essence fund expenditure on rent and lease-purchase.

Expenditure under item 2000 'Rent' in 2016 amounted to EUR 4.2 million. By way of reminder, at the end of 2015, an amount of EUR 4.7 million was transferred to that budget line in order to pay with 2015 appropriations part of the rent due in 2016 in relation to the buildings occupied by the Court, with the objective, as proposed by the Commission to the other institutions, of creating a similar level of flexibility in the 2016 budget in order to finance expenditure in Title 1 insufficiently budgeted for in 2016 (salary adjustment rate at the end of 2015 higher than the Commission's initial forecast).

As already explained in points 3.1.1 and 3.1.2 above, the gradual arrival of the first 12 additional judges to the General Court and the failure to have appointed by the end of 2016 three additional judges to that court (of the 19 provided for in respect of the 2016 financial year as a whole) meant that a transfer of appropriations between line 2000 and Chapters 10 and 12 of the Institution's budget did not prove necessary.

The surplus thereby made available from that budget line 2000 'Rent', in the amount of almost EUR 4.2 million, was transferred to line 2001 'Lease/purchase', in the context of a mopping-up transfer of appropriations at the end of 2016. Further, an amount of EUR 1.4 million was transferred to line 2007 'Fitting-out of premises', in the context of the strengthening of the security measures in respect of the buildings occupied by the Court.



For its part, final expenditure under item 2001 'Lease/purchase' came to EUR 39.1 million and corresponds in the main to the charges payable under the two contracts concluded with the Luxembourg authorities for the purchase, renovation and construction of the various buildings of the Court's main site (the Palais, renovated and extended, brought into service at the end of 2008, on the one hand, and the renovated Annex buildings, on the other). Savings of appropriations were made under that item on account of the fewer tranches of financing consolidated at the end of December 2016, and considerably lower interest rates than envisaged when the 2016 budget estimates — which were necessarily prudent — were drawn up at the beginning of 2015. As a result of those savings of appropriations, with the budget surpluses from Chapter 12 (EUR 2.5 million) and from item 2000 (EUR 4.2 million), it was possible to make an advance payment, at the end of 2016, under a lease/purchase contract for the project for the third tower, to the extent of EUR 7.5 million, with the aim of reducing the financial burden in relation to future charges.

As regards the other budget lines in Article 200, the expenditure of line 2007 'Fitting-out of premises' amounted in 2016 to EUR 2.8 million. In the context of the strengthening of security measures following the terrorist attacks in 2015 and 2016 in Europe, an additional amount of EUR 655 000 compared with the initial budget allocation in 2016 was granted by the budget authority for that line, further to the approval of amending budget 3/2016, presented by the European Commission at interinstitutional level. Next, two transfers reinforced the appropriations of that line 2007 in order to carry out in 2016 works initially envisaged for 2017 (an initial transfer of EUR 1.4 million from line 2000 and a second transfer of EUR 0.4 million from line 2008).

The expenditure in line 2008 'Studies and technical assistance in connection with building projects' amounted in 2016 to EUR 1.3 million. In the same context of the strengthening of buildings security, an additional amount of EUR 0.5 million of appropriations, compared with the initial budget allowance of 2016, was granted by the budgetary authority (amending budget 3/2016). However, because of more urgent needs arising in connection with the fitting-out of premises, an amount of EUR 0.4 million had to be transferred to budget line 2007 'Fitting-out of premises'.

As regards expenditure in Article 202 'Buildings-related costs', this amounts to EUR 17.3 million and corresponds, almost entirely, to the expenditure on cleaning and maintenance, energy consumption and security/surveillance required for the proper functioning of the Court's buildings. The rate of implementation established for that article in 2016 is 98.4% (98% in 2015).

First of all, as regards item 2022 'Cleaning and maintenance', there was a slight fall in expenditure compared with 2015 of approximately EUR 100 000. Next, item 2024 'Energy consumption' shows an increase in expenditure of + 2.9% (EUR 2 140 661 in 2016 compared with EUR 2 079 837 in 2015). Despite that increase, the surplus appropriations made available in that item, compared with the forecasts drawn up at the beginning of 2015, enabled a contribution of EUR 0.2 million to be made towards reinforcing the appropriations for the security-related expenditure as mentioned below.

Under Article 202, reference must also be made to the increase in expenditure in item 2026 ‘Security and surveillance of buildings’ compared with 2015 (EUR 7 196 463 in 2016 compared with EUR 6 409 000 in 2015, that is + 12.3%) attributable to the strengthening of security measures in order to protect people as well as the buildings occupied by the Court. Next, in the context of amending budget 3/2016, an additional EUR 500 000 as compared with the initial 2016 allocation was granted by the budgetary authority. Lastly, a EUR 200 000 transfer was made from line 2024 in order to fund the strengthening of the security measures.

### **3.2.2 Chapter 21 – Data processing, equipment and movable property : Purchase, hire and maintenance**

The final appropriations in this Chapter, amounting to EUR 21 867 000, were committed to the extent of EUR 21 519 394, which represents a fairly high rate of implementation of 98.4%, while being slightly lower than the almost 100% rate of implementation recorded for 2015.

The appropriations in Chapter 21 are for the most part (85.9%) intended for expenditure on IT (Article 210), the balance being allocated to the cost of furniture (Article 212), technical equipment and installations (Article 214) and vehicles (Article 216).

So far as Article 210 ‘Equipment, operating costs and services related to data-processing and telecommunications’ is concerned, it is important to stress how vital this expenditure is to the proper working of all the Court’s activities, first and foremost its judicial activity, but also linguistic and administrative activities.

At the same time as pursuing major developments linked to digital working in respect of the flow of documents (including the continuing improvement of the e-Curia application and of the electronic publication of the European Court Reports), the development or improvement of the applications specific to the various activities of the Court have been continued in order to increase the efficiency and productivity of the courts and support services.

In this connection, two transfers of appropriations have made it possible to reinforce the IT appropriations originally provided for in Article 210 (EUR 17 473 000) in order to cover certain additional investments during the financial year. A first transfer, of EUR 425 000 from item 1000, was used in order to speed up the increase in the storage capacity and power of workstations, in the context of the making available to lawyer-linguists of a more efficient translation tool, SDL Trados Studio, developed and used inter-institutionally. A second transfer, in the amount of EUR 878 000, from item 1200, made it possible to fund a series of urgent measures to strengthen IT security and the stability of the Translation Directorate General’s main management application.

As regards the three other budget articles in Chapter 21, their rate of implementation in 2016 varied as follows in relation to 2015: Article 212 ‘Furniture’ 89% compared with 98.2%, Article 214 ‘Technical equipment and installations’ 80.1% compared with 96.1% and Article 216 ‘Vehicles’ 92.7% compared with 99.8%.

As regards Article 212, part of the under-utilisation of appropriations may be accounted for by the fact that 3 of the 19 additional General Court judges were still to be appointed by the Member States at the end of 2016. Further, it was envisaged that the European Parliament would conclude in 2016 a new interinstitutional framework contract for movable property, with higher price forecasts. However, the European Parliament decided to extend the existing framework contract, less costly compared with the budget forecasts.

As regards Article 214 ‘Technical equipment and installations’, it should be noted, first, that in the context of strengthening security measures, amending budget 3/2016 increased the appropriations in that article by EUR 160 000 compared with the initial budget allocation for 2016, in order to purchase additional security equipment. Further, reference should also be made to the reinforcement of Article 214 to the extent of EUR 110 000 from line 2741 ‘General publications’, in order to continue replacing machines in the Institution’s reproduction workshop. In that regard, the amount finally used to purchase those machines was less than initially forecast (surplus of EUR 66 000 compared with the request submitted to the budgetary authority). Lastly, the amending budget’s belated arrival (end of October) did not make it possible to envisage making all the purchases forecast before the end of the year (surplus of approximately EUR 40 000).

As regards Article 216, the gradual arrival of the additional judges to the General Court and the fact that three of those judges have not yet been appointed enabled a reduction in the costs of hiring official cars, which accounts for the surplus appropriations recorded.

### **3.2.3 Chapter 23 – Current administrative expenditure**

The final appropriations in this Chapter, amounting to EUR 1 460 500, were committed to the extent of EUR 1 157 473, which results in a rate of implementation of 79.3% (compared with 96% in 2015).

It may usefully be noted that:

- expenditure in Article 230 ‘Stationery, office supplies and miscellaneous consumables’ amounted to EUR 694 000 in 2016 (implementation of all appropriations as in 2015).
- expenditure in Article 231 ‘Financial charges’ amounted to EUR 10 088 in 2016 (rate of implementation of 20.18% as against 48.1% in 2015). In point of fact, in 2016 the assumption that negative interest would have to be incurred on the Institution’s current account was not borne out. The budget surplus recorded was not subject to a transfer of appropriations to other budget lines, unlike in 2015.
- expenditure in Article 232 ‘Legal expenses and damages’ amounted to EUR 14 150 in 2016 (rate of implementation of 20.21% as against 24.8 % in 2015). In fact, for 2016 it had been considered necessary to provide for an increase in appropriations under that line in order to meet lawyers’ costs and fees in the context of actions for damages brought against the Court for the failure on the part of the General Court to adjudicate within a reasonable time. The appropriations provided for in respect of that line were ultimately used only in part.
- expenditure in Article 236 ‘Postal charges’ was EUR 111 000 (rate of implementation of 52.9%, as against 91.7% in 2015). The appreciable reduction in expenditure on this article (-28% compared to 2015) is the result of ever increasing use of e-Curia (limiting greatly the need to send registered post).
- expenditure in Article 238 ‘Other administrative expenditure’ amounted to EUR 328 236 in 2016 (rate of implementation of 75.2% as against 93.1% in 2015). It should be mentioned that a portion of the appropriations of this Chapter is intended to promote a mobility policy for the Court’s staff that is friendlier to the environment both for getting to work and for work-related movements between the Institution’s various buildings. This budget makes it possible to honour the contract concluded with the Ville de Luxembourg for the use of the urban bus



network by the Institution's staff. The amount finally payable, on the basis of the Ville de Luxembourg's new estimates, was EUR 20 000 lower than the initial estimate. It should also be noted that there was a considerable under-utilisation of approximately EUR 40 000 in removal-related expenditure, there being fewer removals than initially forecast.

#### **3.2.4 Chapter 25 – Expenditure on meetings and conferences**

The final appropriations in this Chapter, amounting to EUR 521 500, were committed to the extent of EUR 498 004, which results in a rate of implementation of appropriations of 95.5% compared with 87.45% in 2015, excluding that part of former Article 256 'Expenditure on information and on participation in public events', which covered expenditure linked to information/communication, which is expenditure included in 2016 within item 2742 'Other information expenditure' in Chapter 27. Once that correction is made in order make the figures comparable, expenditure in Chapter 25 increased between 2015 and 2016 by + 10.76 %.

The increase in the rate of implementation of appropriations is attributable to the increased number of events organised in 2016. It should be noted that the nature of the expenditure in this Chapter, intended for the most part for the Court's ceremonial events and official visits, seminars and study and information visits, where the Court does not always have the initiative or control over the calendar for the arrangements, is necessarily less predictable.

#### **3.2.5 Chapter 27 – Information: acquisition, archiving, production and distribution**

The final appropriations in this Chapter, amounting to EUR 2 587 500, were committed to the extent of EUR 2 477 929 in 2016, which results in a rate of implementation of 95.8% as against 99.7% in 2015.

The appropriations in this chapter are divided between three budget articles:

- expenditure in Article 272 'Documentation, library and archiving expenditure', which amounted in 2016 to EUR 1 545 734 (an implementation rate in 2016 of 100% as in 2015). In 2016, that article also includes expenditure by the Court in relation to its historical archives deposited in Florence, expenditure estimated at EUR 120 000 per year (see point 2.2.4 above). That last amount was transferred from Article 274;

- expenditure in Article 274 'Production and distribution of information', which amounted in 2016 to EUR 932 195, approximately 16% of which corresponds to the expenditure in new item 2742 'Other information expenditure'. As explained in point 3.2.4 above, the expenditure covered in 2016 by item 2742 was included in 2015 in former article 256 of Chapter 25, which was deleted in 2016. Consequently, excluding the expenditure in new item 2742, the remaining expenditure within Article 274 increased in 2016 by + 23.5 % compared with the same type of expenditure in 2015.

That increase is the result of the increased appropriations in 2016 to finance the costs of the Court's publications in the *Official Journal of the European Union*. In that regard, that expenditure, including the amount of 2014 assigned revenue which was used to finance part of the expenditure for 2015 (EUR 100 000), increased by + 16.13 % between 2015 and 2016, on the basis of an increase in 2016 in the amount of the indirect costs charged by the Publications Office to the Institution compared with the figure charged in 2015, despite the fact that the number of published pages was reduced by 3.77% between 2015 and 2016.

In addition, the appropriations in this article finance the cost of the European Court Reports. In that regard, the effect of the new electronic method of publishing the case-law, more efficient than the traditional paper publications, accounts for the reduction in expenditure in 2016, and also the surplus of appropriations which have become available in this article, which made it possible to make the two reinforcements of appropriations already referred to: an initial transfer of appropriations of EUR 120 000 to Article 272 in order to finance the Court's historical archives and a second transfer of appropriations of EUR 110 000 to Article 214 of Chapter 21 in order to renew the machines in the Institution's reproduction workshop.

Lastly, the appropriations for Article 274 continued to cover also the cost of publishing the Court's Annual Report and information material (brochures, folders and other multimedia material) for the various kinds of visitor. It is to be stressed that the amount of that expenditure is identical to that in 2015.

### **3.3 TITLE 3 – Expenditure resulting from special functions carried out by the institution**

#### **Chapter 37 – Special expenditure relating to certain institutions and bodies**

The final budget funding in Title 3 consists solely of the appropriations in Chapter 37 for item 3710 'Court expenses'. For the financial year 2016, those appropriations amounted to EUR 59 000 and were committed to the extent of EUR 7 000, which gives a rate of implementation of 11.9% (56.3% in 2015).

That is expenditure, for which the Institution is liable, relating to legal aid, covering lawyers' fees and other expenses. It is difficult to estimate such expenditure, which explains why the level of budget implementation varies greatly from one year to the next.

## ANNEXES

- Annex 1: Comparison by Chapter of the implementation of revenue in 2015 and 2016
- Annex 2: Revenue situation in 2016 – Established entitlements and entitlements carried over
- Annex 3: Comparison by Chapter of the implementation of appropriations in 2015 and 2016
- Annex 4a: Detailed implementation of appropriations in 2016 (appropriations for the financial year and appropriations automatically carried over from the preceding year)
- Annex 4b: Implementation of commitment appropriations by service
- Annex 5: Use of assigned revenue in 2016

ANNEX 1

COMPARISON BY CHAPTER OF THE IMPLEMENTATION OF REVENUE IN 2015 AND 2016

*(in euros)*

Chapters/ Articles	HEADING	ESTABLISHED ENTITLEMENTS 2016	ESTABLISHED ENTITLEMENTS 2015	DIFFERENCE	DIFF.%
400	Proceeds from taxation on the salaries, wages and allowances of Members of the institution, officials and other servants	25.244.159,20	23.811.950,18	1.432.209,02	6,01%
404	Proceeds from the special levy on the salaries of Members of the institution, officials and other servants in active employment	4.474.812,11	4.153.357,17	321.454,94	7,74%
40	Miscellaneous taxes and deductions	29.718.971,31	27.965.307,35	1.753.663,96	6,27%
410	Staff contributions to the pension scheme	18.041.688,55	17.921.404,32	120.284,23	0,67%
411	Transfer or repayment of pension rights by staff	1.284.932,51	2.741.571,74	-1.456.639,23	-53,13%
412	Contributions to the pension scheme by officials and temporary staff on leave on personal grounds	6.583,79	3.299,01	3.284,78	99,57%
41	Contribution to the pension scheme	19.333.204,85	20.666.275,07	-1.333.070,22	-6,45%
<b>TITLE 4</b>		<b>49.052.176,16</b>	<b>48.631.582,42</b>	<b>420.593,74</b>	<b>0,86%</b>
500	Proceeds from the sale of movable property - Assigned revenue	125.406,32	133.945,55	-8.539,23	-6,38%
502	Proceeds from the sale of publications, printed works and films - Assigned revenue	42.875,00	3.875,00	39.000,00	1006,45%
50	Proceeds from the sale of movable and immovable property	168.281,32	137.820,55	30.460,77	22,10%
520	Revenue from investments or loans granted, bank and other interest on the institution's accounts	13,16	2,94	10,22	347,62%
52	Revenue from investments or loans granted, bank and other interest	13,16	2,94	10,22	347,62%
550	Revenue from the proceeds of services supplied or work carried out for other institutions or bodies - Assigned revenue	243,97	0,00	243,97	NA
55	Revenue from the proceeds of services supplied or work carried out	243,97	0,00	243,97	NA
570	Revenue from the repayment of sums paid though not due - Assigned revenue	27.293,47	64.630,32	-37.336,85	-57,77%
573	Other contributions and refunds connected with the administrative operation of the institution - Assigned revenue	566.849,64	664.635,46	-97.785,82	-14,71%
57	Other contributions and refunds connected with the administrative operation of the institution	594.143,11	729.265,78	-135.122,67	-18,53%
581	Revenue from insurance payments received - Assigned revenue	71.370,62	11.770,19	59.600,43	506,37%
58	Miscellaneous compensation	71.370,62	11.770,19	59.600,43	506,37%
<b>TITLE 5</b>		<b>834.052,18</b>	<b>878.859,46</b>	<b>-44.807,28</b>	<b>-5,10%</b>
900	Miscellaneous revenue	0,00	0,00	0,00	NA
90	Miscellaneous revenue	0,00	0,00	0,00	NA
<b>TITLE 9</b>		<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>NA</b>
<b>GENERAL TOTAL</b>		<b>49.886.228,34</b>	<b>49.510.441,88</b>	<b>375.786,46</b>	<b>0,76%</b>



## ANNEX 2

## REVENUE SITUATION IN 2016 - ESTABLISHED ENTITLEMENTS AND ENTITLEMENTS CARRIED OVER

Budget lines	Heading	Initial budget	Established entitlements 2016	Revenue recovered	Still to be recovered
4000	Proceeds from taxation on the salaries, wages and allowances of Members of the institution, officials and other servants	27.907.000,00	25.244.159,20	25.244.159,20	0,00
4040	Proceeds from the special levy on the salaries of Members of the institution, officials and other servants in active employment	5.147.000,00	4.474.812,11	4.474.812,11	0,00
	<i>total Chapter 40</i>	<i>33.054.000,00</i>	<i>29.718.971,31</i>	<i>29.718.971,31</i>	<i>0,00</i>
4100	Staff contributions to the pension scheme	18.451.000,00	18.041.688,55	18.041.688,55	0,00
4110	Transfer or repayment of pension rights by staff	0,00	1.284.932,51	1.284.932,51	0,00
412	Contributions to the pension scheme by officials and temporary staff on leave on personal grounds	0,00	6.583,79	6.583,79	0,00
	<i>total Chapter 41</i>	<i>18.451.000,00</i>	<i>19.333.204,85</i>	<i>19.333.204,85</i>	<i>0,00</i>
	<b>Title 4</b>	<b>51.505.000,00</b>	<b>49.052.176,16</b>	<b>49.052.176,16</b>	<b>0,00</b>
5001	Proceeds from the sale of other movable property - Assigned revenue	0,00	125.406,32	125.406,32	0,00
5020	Proceeds from the sale of publications, printed works and films - Assigned revenue	0,00	42.875,00	40.000,00	2.875,00
	<i>total Chapter 50</i>	<i>0,00</i>	<i>168.281,32</i>	<i>165.406,32</i>	<i>2.875,00</i>
5200	Revenue from investments or loans granted, bank and other interest on the institution's accounts	0,00	13,16	13,16	0,00
	<i>total Chapter 52</i>	<i>0,00</i>	<i>13,16</i>	<i>13,16</i>	<i>0,00</i>
5500	Proceeds from the supply of services and works for other institutions or bodies - Assigned revenue	0,00	243,97	0,00	243,97
	<i>total Chapter 55</i>	<i>0,00</i>	<i>243,97</i>	<i>0,00</i>	<i>243,97</i>
5700	Revenue from the repayment of sums paid though not due - Assigned revenue	0,00	27.293,47	27.011,05	282,42
5730	Other contributions and refunds connected with the administrative operation of the institution - Assigned revenue	0,00	566.849,64	561.459,66	5.389,98
	<i>total Chapter 57</i>	<i>0,00</i>	<i>594.143,11</i>	<i>588.470,71</i>	<i>5.672,40</i>
5810	Revenue from insurance payments received - Assigned revenue	0,00	71.370,62	71.370,62	0,00
	<i>total Chapter 58</i>	<i>0,00</i>	<i>71.370,62</i>	<i>71.370,62</i>	<i>0,00</i>
	<b>Title 5</b>	<b>0,00</b>	<b>834.052,18</b>	<b>825.260,81</b>	<b>8.791,37</b>
9000	Miscellaneous revenue	0,00	0,00	0,00	0,00
	<i>total Chapter 90</i>	<i>0,00</i>	<i>0,00</i>	<i>0,00</i>	<i>0,00</i>
	<b>Title 9</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>
	<b>Total</b>	<b>51.505.000,00</b>	<b>49.886.228,34</b>	<b>49.877.436,97</b>	<b>8.791,37</b>

Budget lines	Heading	Carried over 2015 to 2016	Variations during 2016	Total carried over 2015 to 2016	Revenue from commitments carried over	Still to be recovered
4110	Transfer or repayment of pension rights by staff	7.367,39	-6.810,84	556,55	556,55	0,00
	<i>total Chapter 41</i>	<i>7.367,39</i>	<i>-6.810,84</i>	<i>556,55</i>	<i>556,55</i>	<i>0,00</i>
	<b>Title 4</b>	<b>7.367,39</b>	<b>-6.810,84</b>	<b>556,55</b>	<b>556,55</b>	<b>0,00</b>
5001	Proceeds from the sale of other movable property - Assigned revenue	0,00	0,00	0,00	0,00	0,00
5020	Proceeds from the sale of publications, printed works and films - Assigned revenue	2.068,75	-111,25	1.957,50	1.705,00	252,50
	<i>total Chapter 50</i>	<i>2.068,75</i>	<i>-111,25</i>	<i>1.957,50</i>	<i>1.705,00</i>	<i>252,50</i>
5200	Revenue from investments or loans granted, bank and other interest on the institution's accounts	0,00	0,00	0,00	0,00	0,00
	<i>total Chapter 52</i>	<i>0,00</i>	<i>0,00</i>	<i>0,00</i>	<i>0,00</i>	<i>0,00</i>
5500	Proceeds from the supply of services and works for other institutions or bodies - Assigned revenue	0,00	0,00	0,00	0,00	0,00
	<i>total Chapter 55</i>	<i>0,00</i>	<i>0,00</i>	<i>0,00</i>	<i>0,00</i>	<i>0,00</i>
5700	Revenue from the repayment of sums paid though not due - Assigned revenue	26.298,21	-2,58	26.295,63	21.373,92	4.921,71
5730	Other contributions and refunds connected with the administrative operation of the institution - Assigned revenue	43.397,89	-31,96	43.365,93	33.264,54	10.101,39
	<i>total Chapter 57</i>	<i>69.696,10</i>	<i>-34,54</i>	<i>69.661,56</i>	<i>54.638,46</i>	<i>15.023,10</i>
5810	Revenue from insurance payments received - Assigned revenue	0,00	0,00	0,00	0,00	0,00
	<i>total Chapter 58</i>	<i>0,00</i>	<i>0,00</i>	<i>0,00</i>	<i>0,00</i>	<i>0,00</i>
	<b>Title 5</b>	<b>71.764,85</b>	<b>-145,79</b>	<b>71.619,06</b>	<b>56.343,46</b>	<b>15.275,60</b>
	<b>Total</b>	<b>79.132,24</b>	<b>-6.956,63</b>	<b>72.175,61</b>	<b>56.900,01</b>	<b>15.275,60</b>

ANNEX 3

COMPARISON BY CHAPTER OF THE IMPLEMENTATION OF APPROPRIATIONS IN 2015 AND 2016

*(in euros)*

Chapters	HEADING	COMMITMENTS 2016	COMMITMENTS 2015	DIFFERENCE	DIFF.%
10	Members of the institution	30.329.098,12	26.555.323,87	3.773.774,25	14,21%
12	Officials and temporary staff	225.901.709,22	213.572.072,16	12.329.637,06	5,77%
14	Other staff and external services	20.649.295,78	18.614.537,77	2.034.758,01	10,93%
16	Other expenditure relating to persons working with the institution	5.989.075,59	5.160.824,54	828.251,05	16,05%
	<b>TITLE 1</b>	<b>282.869.178,71</b>	<b>263.902.758,34</b>	<b>18.966.420,37</b>	<b>7,19%</b>
20	Buildings and associated costs	64.742.188,16	65.256.005,60	-513.817,44	-0,79%
21	Data processing, equipment and movable property: purchase, hire and maintenance	21.519.393,96	20.336.396,64	1.182.997,32	5,82%
23	Current administrative expenditure	1.157.473,20	1.615.781,89	-458.308,69	-28,36%
25	Expenditure on meetings and conferences	498.003,91	538.876,90	-40.872,99	-7,58%
27	Information: Acquisition, archiving, production and distribution	2.477.929,47	2.021.149,16	456.780,31	22,60%
	<b>TITLE 2</b>	<b>90.394.988,70</b>	<b>89.768.210,19</b>	<b>626.778,51</b>	<b>0,70%</b>
37	Expenditure relating to certain institutions and bodies	7.000,00	30.382,67	-23.382,67	-76,96%
	<b>TITLE 3</b>	<b>7.000,00</b>	<b>30.382,67</b>	<b>-23.382,67</b>	<b>-76,96%</b>
<b>GENERAL TOTAL</b>		<b>373.271.167,41</b>	<b>353.701.351,20</b>	<b>19.569.816,21</b>	<b>5,53%</b>



## DETAILED IMPLEMENTATION OF APPROPRIATIONS IN 2016 (APPROPRIATIONS FOR THE FINANCIAL YEAR AND APPROPRIATIONS AUTOMATICALLY CARRIED OVER FROM THE PRECEDING YEAR)

Budget lines	Index 1 (appropriations in the financial year)							Index 4 (appropriations automatically carried over from preceding year)		
	Initial budget (1)	Transfers (2)	Final appropriations in the financial year (3) = (1) + (2)	Commitments (4)	Payments (5)	Commitments available (6) = (4) - (5)	Appropriations cancelled (7) = (3) - (4)	Appropriations automatically carried over Year n-1 (8)	Payments out of appropriations carried over (9)	Appropriations cancelled (10) = (8) - (9)
1000 Remuneration and allowances	28.345.000,00	-640.000,00	27.705.000,00	26.253.205,77	26.253.205,77	0,00	1.451.794,23	0,00	0,00	0,00
1002 Rights connected with entering the service, transfer, and leaving the service	1.595.000,00		1.595.000,00	1.335.000,00	925.577,74	409.422,26	260.000,00	223.893,80	346,59	223.547,21
102 Temporary allowances	2.718.000,00		2.718.000,00	2.155.679,60	2.155.679,60	0,00	562.320,40	0,00	0,00	0,00
103 Pensions	0,00		0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
104 Missions	342.000,00		342.000,00	322.281,52	45.523,83	276.757,69	19.718,48	254.290,93	114.055,31	140.235,62
106 Training	539.500,00		539.500,00	262.931,23	136.362,90	126.568,33	276.568,77	160.384,31	46.789,81	113.594,50
109 Provisional appropriation	0,00		0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
<b>Chapter 10 Members of the institution</b>	<b>33.539.500,00</b>	<b>-640.000,00</b>	<b>32.899.500,00</b>	<b>30.329.098,12</b>	<b>29.516.349,84</b>	<b>812.748,28</b>	<b>2.570.401,88</b>	<b>638.569,04</b>	<b>161.191,71</b>	<b>477.377,33</b>
1200 Remuneration and other rights	229.849.000,00	-5.178.000,00	224.671.000,00	223.279.267,85	223.279.267,85	0,00	1.391.732,15	0,00	0,00	0,00
1202 Paid overtime	664.000,00		664.000,00	646.971,89	646.971,89	0,00	17.028,11	0,00	0,00	0,00
1204 Rights connected with entering the service, transfer and leaving the service	2.292.500,00		2.292.500,00	1.975.469,48	1.860.518,37	114.951,11	317.030,52	31.114,35	28.547,70	2.566,65
122 Allowances on early termination of service	230.000,00		230.000,00	0,00	0,00	0,00	230.000,00	0,00	0,00	0,00
129 Provisional appropriation	0,00		0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
<b>Chapter 12 Officials and temporary staff</b>	<b>233.035.500,00</b>	<b>-5.178.000,00</b>	<b>227.857.500,00</b>	<b>225.901.709,22</b>	<b>225.786.758,11</b>	<b>114.951,11</b>	<b>1.955.790,78</b>	<b>31.114,35</b>	<b>28.547,70</b>	<b>2.566,65</b>
1400 Other agents	6.271.500,00	131.424,08	6.402.924,08	6.174.871,76	6.174.871,76	0,00	228.052,32	0,00	0,00	0,00
1404 In-service training and staff exchange	697.000,00		697.000,00	682.000,00	659.472,74	22.527,26	15.000,00	25.757,96	0,00	25.757,96
1405 Other external services	263.000,00		263.000,00	221.640,00	146.169,72	75.470,28	41.360,00	79.270,44	9.123,90	70.146,54
1406 External services in the linguistic field	12.158.500,00	1.668.575,92	13.827.075,92	13.570.784,02	9.570.613,96	4.000.170,06	256.291,90	2.619.335,69	2.439.083,59	180.252,10
149 Provisional appropriation	0,00		0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
<b>Chapter 14 Other staff and external services</b>	<b>19.390.000,00</b>	<b>1.800.000,00</b>	<b>21.190.000,00</b>	<b>20.649.295,78</b>	<b>16.551.128,18</b>	<b>4.098.167,60</b>	<b>540.704,22</b>	<b>2.724.364,09</b>	<b>2.448.207,49</b>	<b>276.156,60</b>
1610 Miscellaneous expenditure for staff recruitment	216.000,00		216.000,00	150.825,61	116.154,21	34.671,40	65.174,39	52.428,63	5.223,51	47.205,12
1612 Further training	1.764.500,00		1.764.500,00	1.603.192,11	665.786,71	937.405,40	161.307,89	664.795,95	516.487,61	148.308,34
162 Missions	361.500,00		361.500,00	358.719,60	219.528,59	139.191,01	2.780,40	91.573,06	50.557,19	41.015,87
1630 Social welfare	21.000,00		21.000,00	5.917,50	667,50	5.250,00	15.082,50	6.072,00	5.394,77	677,23
1632 Social contacts between members of staff and other welfare expenditure	284.500,00		284.500,00	257.340,83	247.878,53	9.462,30	27.159,17	25.586,99	1.286,74	24.300,25
1650 Medical service	188.500,00		188.500,00	112.586,24	76.189,74	36.396,50	75.913,76	42.611,02	19.688,11	22.922,91
1652 Restaurants and canteens	80.000,00		80.000,00	79.993,70	38.714,28	41.279,42	6,30	14.294,51	13.424,52	869,99
1654 Early childhood centre	3.184.500,00	215.000,00	3.399.500,00	3.399.500,00	2.742.593,56	656.906,44	0,00	304.319,13	233.423,73	70.895,40
1656 Type-II European Schools	21.000,00		21.000,00	21.000,00	21.000,00	0,00	0,00	0,00	0,00	0,00
<b>Chapter 16 Other expenditure relating to persons working with the institution</b>	<b>6.121.500,00</b>	<b>215.000,00</b>	<b>6.336.500,00</b>	<b>5.989.075,59</b>	<b>4.128.513,12</b>	<b>1.860.562,47</b>	<b>347.424,41</b>	<b>1.201.681,29</b>	<b>845.486,18</b>	<b>356.195,11</b>
<b>Title 1 Persons working with the institution</b>	<b>292.086.500,00</b>	<b>-3.803.000,00</b>	<b>288.283.500,00</b>	<b>282.869.178,71</b>	<b>275.982.749,25</b>	<b>6.886.429,46</b>	<b>5.414.321,29</b>	<b>4.595.728,77</b>	<b>3.483.433,08</b>	<b>1.112.295,69</b>



Index 4 (appropriations automatically carried over from preceding year)										
Index 1 (appropriations in the financial year)										
Budget lines	Initial budget (1)	Transfers (2)	Final appropriations in the financial year (3) = (1) + (2)	Commitments (4)	Payments (5)	Commitments available (6) = (4) - (5)	Appropriations cancelled (7) = (3) - (4)	Appropriations automatically carried over Year n-1 (8)	Payments out of appropriations carried over (9)	Appropriations cancelled (10) = (8) - (9)
2000 Rent	9,776,000.00	-5,564,641.26	4,211,358.74	4,211,358.73	4,211,358.73	0.00	0.01	207,460.01	207,460.00	0.01
2001 Lease/purchase	32,390,000.00	6,664,641.26	39,054,641.26	39,053,669.38	38,692,622.33	361,047.05	971.88	359,161.78	357,896.29	1,265.49
2003 Acquisition of immovable property	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2005 Construction of buildings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2007 Fitting-out of premises	500,000.00	2,465,000.00	2,965,000.00	2,803,868.99	1,243,516.85	1,560,352.14	161,131.01	1,155,528.28	1,125,604.57	29,923.71
2008 Studies and technical assistance in connection with building projects	1,270,000.00	90,000.00	1,360,000.00	1,332,894.48	866,142.80	466,751.68	27,105.52	437,306.51	400,824.18	36,482.33
2022 Cleaning and maintenance	7,693,500.00	85,000.00	7,778,500.00	7,581,674.55	5,359,182.53	2,222,492.02	196,825.45	1,772,376.90	1,590,707.49	181,669.41
2024 Consumption of energy	2,585,500.00	-405,000.00	2,180,500.00	2,140,661.34	1,824,243.08	316,418.26	39,838.66	328,015.20	250,692.17	77,323.03
2026 Security and surveillance of buildings	6,535,000.00	700,000.00	7,235,000.00	7,196,463.22	6,333,093.50	863,369.72	38,536.78	1,312,948.75	1,235,175.41	77,773.34
2028 Insurance	103,000.00	4,500.00	107,500.00	107,386.58	106,386.58	1,000.00	113.42	0.00	0.00	0.00
2029 Other expenditure on buildings	215,000.00	115,500.00	330,500.00	314,210.89	211,468.86	102,742.03	16,289.11	88,450.54	70,749.22	17,701.32
Chapter 20 Buildings and associated costs	61,068,000.00	4,155,000.00	65,223,000.00	64,742,188.16	58,848,015.26	5,894,172.90	480,811.84	5,661,247.97	5,239,109.33	422,138.64
2100 Purchase, servicing and maintenance equipment and software	6,131,500.00	1,036,000.00	7,167,500.00	7,167,066.04	4,532,523.46	2,634,542.58	433.96	3,037,808.67	3,016,730.95	21,077.72
2102 External services for operation, creation and servicing of software and systems	10,515,500.00	795,000.00	11,310,500.00	11,305,568.89	6,262,310.75	5,043,258.14	4,931.11	5,106,403.77	4,990,439.11	115,964.66
2103 Telecommunications	826,000.00	-528,000.00	298,000.00	295,472.75	219,005.25	76,467.50	2,527.25	138,483.55	109,175.82	29,307.73
212 Furniture	762,500.00	0.00	762,500.00	678,815.91	410,170.88	268,645.03	83,684.09	397,776.46	290,477.40	2,499.06
214 Technical equipment and installations	407,000.00	270,000.00	677,000.00	542,347.71	181,124.12	361,223.59	134,652.29	169,732.60	128,117.85	41,614.75
216 Vehicles	1,651,500.00	0.00	1,651,500.00	1,530,122.66	1,339,159.55	190,963.11	121,377.34	95,265.83	20,462.16	74,803.67
Chapter 21 Data processing, equipment and movable property; purchase, hire and servicing	20,294,000.00	1,573,000.00	21,867,000.00	21,519,393.96	12,944,294.01	8,575,099.95	347,606.04	8,947,970.88	8,662,703.29	285,267.59
230 Stationery, office supplies and various consumables	694,000.00	0.00	694,000.00	693,999.94	427,046.67	266,953.27	0.06	117,558.96	113,871.47	3,687.49
231 Financial charges	50,000.00	0.00	50,000.00	10,087.75	4,573.95	5,513.80	39,912.25	7,786.66	1,456.00	6,330.66
232 Legal expenses and damages	70,000.00	0.00	70,000.00	14,150.00	11,000.00	3,150.00	55,850.00	3,975.00	985.00	2,990.00
236 Postal charges	210,000.00	0.00	210,000.00	111,000.00	87,384.50	23,615.50	99,000.00	21,323.06	11,889.83	9,433.23
238 Other administrative operating expenditure	436,500.00	0.00	436,500.00	328,235.51	277,227.33	51,008.18	108,264.49	72,659.12	54,006.75	18,652.37
Chapter 23 Current administrative expenditure	1,460,500.00	0.00	1,460,500.00	1,157,473.20	807,232.45	350,240.75	303,026.80	223,302.80	182,209.05	41,093.75
252 Entertainment and representation expenses	138,000.00	0.00	138,000.00	138,000.00	127,964.83	10,035.17	0.00	23,363.93	15,733.86	7,630.07
254 Meetings, congresses and conferences	383,500.00	0.00	383,500.00	360,003.91	141,421.81	218,582.10	23,496.09	60,074.54	7,959.91	52,114.63
256 Expenditure on information and on participation in public events	0.00	0.00	0.00	0.00	0.00	0.00	0.00	43,061.23	20,234.75	22,826.48
257 Legal information service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Chapter 25 Meetings and conferences	521,500.00	0.00	521,500.00	498,003.91	269,386.64	228,617.27	23,496.09	126,499.70	43,928.52	82,571.18
270 Limited consultations, studies and surveys	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
272 Documentation, library and archiving expenditure	1,426,000.00	120,000.00	1,546,000.00	1,545,734.26	1,294,367.21	251,367.05	265.74	235,180.25	211,424.98	23,755.27
2740 Official Journal	500,000.00	0.00	500,000.00	493,750.00	493,750.00	0.00	6,250.00	0.00	0.00	0.00
2741 General publications	615,000.00	-230,000.00	385,000.00	292,135.34	292,135.34	0.00	92,864.66	0.00	0.00	0.00
2742 Other information expenditure	156,500.00	0.00	156,500.00	146,309.87	92,117.03	0.00	0.00	0.00	0.00	0.00
Chapter 27 Information: acquisition, archiving, production and distribution	2,697,500.00	-110,000.00	2,587,500.00	2,477,929.47	2,172,369.58	305,559.89	109,570.53	235,180.25	211,424.98	23,755.27
Title 2 Buildings, furniture, equipment and miscellaneous operating expenditure	86,041,500.00	5,618,000.00	91,659,500.00	90,394,988.70	75,041,297.94	15,353,690.76	1,264,511.30	15,194,201.60	14,339,375.17	854,826.43
3710 Court expenses	59,000.00	0.00	59,000.00	7,000.00	7,000.00	0.00	52,000.00	20,527.28	12,060.80	8,466.48
3711 Arbitration Committee provided for in Article 18 of the EAEC Treaty	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Chapter 37 Expenditure relating to certain institutions and bodies	59,000.00	0.00	59,000.00	7,000.00	7,000.00	0.00	52,000.00	20,527.28	12,060.80	8,466.48
Title 3 Expenditure resulting from special functions carried out by the institution	59,000.00	0.00	59,000.00	7,000.00	7,000.00	0.00	52,000.00	20,527.28	12,060.80	8,466.48
100 Provisional appropriations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101 Contingency reserve	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Title 10 Other expenditure	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	378,187,000.00	1,815,000.00	380,002,000.00	373,271,167.41	351,031,047.19	22,240,120.22	6,730,832.59	19,810,457.65	17,834,869.05	1,975,588.60



## ANNEX 4b

## IMPLEMENTATION OF COMMITMENT APPROPRIATIONS BY SERVICE

SERVICES	FINAL APPROPRIATIONS IN THE FINANCIAL YEAR	COMMITMENTS
<b>Directorate-General Personnel and Finance</b>		
Chapter 10	32.557.500,00	30.006.816,60
Chapter 12	227.857.500,00	225.901.709,22
Chapter 14	7.239.924,08	6.985.471,76
Chapter 16	6.128.183,00	5.783.545,29
Chapter 23	50.000,00	10.087,75
Chapter 25	8.300,00	8.300,00
Total	273.841.407,08	268.695.930,62
<b>Directorate-General Infrastructure</b>		
Chapter 14	123.000,00	93.040,00
Chapter 16	80.000,00	79.993,70
Chapter 20	65.223.000,00	64.742.188,16
Chapter 21	21.865.500,00	21.519.393,96
Chapter 23	1.329.000,00	1.126.807,65
Chapter 27	735.000,00	635.885,34
Total	89.355.500,00	88.197.308,81
<b>Directorate-General Translation</b>		
Chapter 14	11.497.575,92	11.277.800,02
Total	11.497.575,92	11.277.800,02
<b>Interpretation Directorate</b>		
Chapter 14	2.272.000,00	2.272.000,00
Total	2.272.000,00	2.272.000,00
<b>Directorate-General Library, Research and Documentation</b>		
Chapter 14	57.500,00	20.984,00
Chapter 27	1.426.000,00	1.425.798,26
Total	1.483.500,00	1.446.782,26
<b>Protocol and Visits Directorate</b>		
Chapter 21	1.500,00	0,00
Chapter 23	11.500,00	6.427,80
Chapter 25	513.200,00	489.703,91
Total	526.200,00	496.131,71
<b>Communication Directorate</b>		
Chapter 27	426.500,00	416.245,87
Total	426.500,00	416.245,87
<b>Other services (Court Registries and Legal Adviser on Administrative Matters)</b>		
Chapter 10	342.000,00	322.281,52
Chapter 16	128.317,00	125.536,60
Chapter 23	70.000,00	14.150,00
Chapter 37	59.000,00	7.000,00
Total	599.317,00	468.968,12
General Total	380.002.000,00	373.271.167,41

ANNEX 5

USE OF ASSIGNED REVENUE IN 2016

	ASSIGNED REVENUE CARRIED OVER 2015 TO 2016	ASSIGNED REVENUE 2016	PAYMENTS	CANCELLATION OF ASSIGNED REVENUE FOR 2015 NOT ELIGIBLE FOR CARRYING OVER	ASSIGNED REVENUE CARRIED OVER <sup>1</sup> 2016 TO 2017
10 - Members of the institution	0,00	570,66	0,00	0,00	570,66
12 - Officials and temporary staff	29.458,15	98.427,26	14.910,70	14.547,45	98.427,26
14 - Other staff and external services	257.361,69	256.131,61	256.435,15	926,54	256.131,61
16 - Other expenditure relating to persons working with the institution	7.405,33	13.783,93	7.510,73	13,71	13.664,82
<b>Title 1 - Persons working with the institution</b>	<b>294.225,17</b>	<b>368.913,46</b>	<b>278.856,58</b>	<b>15.487,70</b>	<b>368.794,35</b>
20 - Buildings and associated costs	157.713,71	282.389,30	237.538,54	300,75	202.263,72
21 - Data processing, equipment and movable property: purchase, hire and maintenance	291.557,41	150.392,48	267.721,93	23.835,48	150.392,48
23 - Current administrative expenditure	32.979,77	33.701,21	34.150,18	0,00	32.530,80
25 - Meetings and conferences	215,70	951,59	0,00	215,70	951,59
27 - Information: acquisition, archiving, production and distribution	6.937,76	42.852,07	7.843,30	0,00	41.946,53
<b>Title 2 - Buildings, furniture, equipment and miscellaneous operating expenditure</b>	<b>489.404,35</b>	<b>510.286,65</b>	<b>547.253,95</b>	<b>24.351,93</b>	<b>428.085,12</b>
37 - Expenditure relating to certain institutions and bodies	20.553,50	2.391,00	5.000,00	15.553,50	2.391,00
<b>Title 3 - Expenditure resulting from special functions carried out by the institution</b>	<b>20.553,50</b>	<b>2.391,00</b>	<b>5.000,00</b>	<b>15.553,50</b>	<b>2.391,00</b>
<b>TOTAL</b>	<b>804.183,02</b>	<b>881.591,11</b>	<b>831.110,53</b>	<b>55.393,13</b>	<b>799.270,47</b>

<sup>1</sup> Internal assigned revenue is carried over for one year only, in accordance with Article 14(b) of the Financial Regulation.