



**COURT OF JUSTICE  
OF THE EUROPEAN UNION**

**REPORT ON BUDGETARY AND FINANCIAL MANAGEMENT  
FOR THE FINANCIAL YEAR 2018**

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# Report on budgetary and financial management for the financial year 2018

## Court of Justice of the European Union

### 1 – INTRODUCTION

This report provides an overall view of budget implementation in 2018 and, in accordance with Article 249 of Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, ‘shall provide summary information on the transfers of appropriations among the various budgetary items’.

In that context, Section 2 of this Report gives an overview of budget implementation in 2018 and of transfers made and Section 3 examines in more detail the trends in budget lines by chapter of the Court’s budget. Lastly, the annexes, by means of tables with figures, provide detailed information, in aggregate form and by service, concerning budget implementation in 2018.

### 2 – OVERVIEW OF BUDGET IMPLEMENTATION IN 2018

#### 2.1 – REVENUE

The estimated revenue of the Court for the financial year 2018 was EUR 55 505 000.

As shown in **Table 1** below, the established entitlements in the financial year 2018 come to EUR 53 304 641 and are 3.96% lower than estimated.

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

(in euros)

TITLE	ESTIMATED REVENUE 2018	ESTABLISHED ENTITLEMENTS 2018	% of total
4 - Revenue accruing from persons working with the institutions and other Community bodies	55 505 000.00	52 766 211.30	98.99
5 - Revenue accruing from the administration of the institution	0.00	538 430.16	1.01
9 - Miscellaneous revenue	0.00	0.00	0.00
<b>TOTAL</b>	<b>55 505 000.00</b>	<b>53 304 641.46</b>	<b>100.00</b>
%	100.00%	96.04%	

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 almost 99% of all revenue, while revenue in the other Titles represents 1% 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 total revenue from entitlements carried over and collected in 2018.

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

*(in euros)*

TITLE	CARRIED OVER 2017 TO 2018	REVENUE FROM ENTITLEMENTS CARRIED OVER	% of total
4 - Revenue accruing from persons working with the institutions and other Community bodies	0.00	0.00	0.00
5 - Revenue accruing from the administration of the institution	62 485.74	48 166.93	100.00
9 - Miscellaneous revenue	0.00	0.00	0.00
<b>TOTAL</b>	<b>62 485.74</b>	<b>48 166.93</b>	<b>100.00</b>
%	100.00%	77.08%	

## 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 2018 came to EUR 410 025 089.

As shown in **Table 3** below, budget implementation for the financial year 2018 amounts to EUR 406 681 899.41 and represents a very high rate of use of final appropriations of 99.18%, which is even higher than in 2017 (98.69%).

As examined in more detail in Chapter 3, the budget implementation of both Title 1 and Title 2 in 2018 are very considerable: 99% for Title 1 and 99.8% for Title 2 in 2018 (as opposed to 98.6 % for Title 1 and 99.1% for Title 2 in 2017).

Generally, as in previous years, it may be observed that over 75% of the budget implemented by the Court in 2018 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***(in euros)*

TITLE	APPROPRIATIONS IN THE FINANCIAL YEAR 2018	COMMITMENTS IN THE FINANCIAL YEAR 2018	% of total
1 – Persons working with the institution	310 144 200.00	307 014 989.96	75.49
2 – Buildings, furniture, equipment and miscellaneous operating expenditure	99 821 889.00	99 649 315.74	24.50
3 – Expenditure resulting from special functions carried out by the institution	59 000.00	17 593.71	0.01
10 – Other expenditure	0.00	0.00	0.00
<b>TOTAL</b>	<b>410 025 089.00</b>	<b>406 681 899.41</b>	<b>100.00</b>
%	100.00%	99.18%	

**Annexes 3, 4a and 4b** provide detailed additional data with figures on the use of appropriations in the financial year 2018 (comparison with 2017, 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 2017 to 2018, the total of which was EUR 20 805 376.61, a large proportion was used (85.45 % in 2018 as opposed to 86% in 2017).

**Tableau 4 – Use of appropriations carried over***(in euros)*

TITLE	APPROPRIATIONS CARRIED OVER 2017 TO 2018	PAYMENTS OUT OF APPROPRIATIONS CARRIED OVER	CANCELLATIONS
1 – Persons working with the institution	6 132 197.49	4 685 158.90	1 447 038.59
2 – Buildings, furniture, equipment and miscellaneous operating expenditure	14 665 296.40	13 086 869.93	1 578 426.47
3 – Expenditure resulting from special functions carried out by the institution	7 882.72	6 063.98	1 818.74
10 – Other expenditure	0.00	0.00	0.00
<b>TOTAL</b>	<b>20 805 376.61</b>	<b>17 778 092.81</b>	<b>3 027 283.80</b>
%	100.00%	85.45%	14.55%

**Annex 4a** provides additional detailed information with figures on the use of appropriations carried over from 2017 to 2018.

### 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 5a** below shows details, by title, of the sums of assigned revenue established and collected during the financial year.

**Table 5a – Use of assigned revenue**

*(in euros)*

TITLE	ASSIGNED REVENUE 2018	PAYMENTS 2018	ASSIGNED REVENUE CARRIED OVER 2018 TO 2019
1 – Persons working with the institution	87 283.84	1 148.44	86 135.40
2 – Buildings, furniture, equipment and miscellaneous operating expenditure	487 514.59	102 108.41	385 406.18
3 – Expenditure resulting from special functions carried out by the institution	2 261.49	2 261.49	0.00
10 – Other expenditure	0.00	0.00	0.00
<b>TOTAL</b>	<b>577 059.92</b>	<b>105 518.34</b>	<b>471 541.58</b>

**Table 5b** below shows details, by title, of the sums of assigned revenue carried over from one financial year to another.

**Table 5b – Use of assigned revenue carried over**

*(in euros)*

TITLE	ASSIGNED REVENUE CARRIED OVER 2017 TO 2018	PAYMENTS 2018	CANCELLATION OF ASSIGNED REVENUE FOR 2017 NOT ELIGIBLE FOR CARRYING OVER	ASSIGNED REVENUE COMMITTED BUT NOT PAID IN 2018 CARRIED OVER TO 2019
1 – Persons working with the institution	360 219.74	359 595.16	624.58	0.00
2 – Buildings, furniture, equipment and miscellaneous operating expenditure	408 814.59	352 386.10	7 441.25	48 987.24
3 – Expenditure resulting from special functions carried out by the institution	203.00	203.00	0.00	0.00
10 – Other expenditure	0.00	0.00	0.00	0.00
<b>TOTAL</b>	<b>769 237.33</b>	<b>712 184.26</b>	<b>8 065.83</b>	<b>48 987.24</b>

**Table 5c** below shows details, by title, of the sums of assigned revenue committed but not paid, carried over from one financial year to another.

**Table 5c – Use of assigned revenue committed but not paid, and carried over**

(in euros)

TITLE	ASSIGNED REVENUE COMMITTED BUT NOT PAID IN 2017	PAYMENTS 2018	CANCELLATION OF ASSIGNED REVENUE COMMITTED IN 2017 NOT ELIGIBLE FOR CARRYING OVER
1 – Persons working with the institution	9 266.00	0.00	9 266.00
2 – Buildings, furniture, equipment and miscellaneous operating expenditure	53 339.55	21 694.92	31 644.63
3 – Expenditure resulting from special functions carried out by the institution	0.00	0.00	0.00
10 – Other expenditure	0.00	0.00	0.00
<b>TOTAL</b>	<b>62 605.55</b>	<b>21 694.92</b>	<b>40 910.63</b>

The appropriations from assigned revenue established during the financial year 2018 came to EUR 577 059, almost 63% of which corresponds to revenue from:

- the sale of electricity produced by the panels of photovoltaic cells (EUR 138 168),
- reimbursement of expenditure in respect of the leasing of buildings and reimbursement of expenditure by staff such as telephone calls or public transport (EUR 100 227),
- reimbursement by the Commission and Council (EUR 4 274) of excess advance payments (EUR 66 554),
- payment of contractual penalties by service providers (EUR 34 666),
- compensation paid by insurance companies (EUR 18 429).

It must also be noted that a very high percentage of appropriations from assigned revenue carried over from 2017 to 2018 was used (92.6%).

**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 2018, as shown in Table 6, the Court made 19 budget transfers pursuant to Article 25 of the Financial Regulation 966/2012, representing a total of EUR 13.88 million, or 3.4% of the final appropriations. The effects of the various transfers at the level of each budget item can be seen in **Annex 4a**.

In part (EUR 10.65 million, or 77% of the total amount of the transfers made in 2018), those transfers of appropriations were the subject of notification to the budgetary authority in accordance with the Financial Regulation.



The largest increase in appropriations concerns a transfer to budget line 2001 'Lease/purchase', amounting to EUR 9.67 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 Court's buildings (the third tower). The overall amount of that advance payment was EUR 12.6 million.

Next, with respect to the remaining EUR 977 000, the increases submitted to the budgetary authority have made it possible to deal with, first, unexpected requirements within Title 1 'Persons working with the institution': EUR 111 000 for the increase in expenditure concerning the Court's contribution for that part of the Early childhood centre managed by the European Commission and EUR 185 000 in order to fund the recruitment, during the second half of the year, of contract staff for auxiliary tasks responsible for preparing summaries of unpublished court decisions. Secondly, the bulk of the increases in appropriations, to the extent of EUR 681 000, has served to fund unexpected requirements in Title 2 'Buildings, furniture, equipment and miscellaneous operating expenditure'. This concerns the increase in appropriations to item 2100 'Purchase, servicing and maintenance of equipment and software' in order to purchase mobile workstations for the Members and the staff in their *cabinets*, as part of a project to facilitate remote working for all the Institution's staff.

**Table 6 – Transfers of appropriations**

(in euros)

TYPE OF TRANSFER	NUMBER OF TRANSFERS IN 2018	TOTAL AMOUNT TRANSFERRED
Title to title	2	866 000.00
Chapter to chapter	1	111 000.00
Article to article	0	0.00
Item to item	15	3 226 003.58
Mixed ('mopping-up' transfer)	1	9 672 000
<b>TOTAL</b>	<b>19</b>	<b>13 875 003.58</b>

### **3 – BUDGET IMPLEMENTATION IN 2018 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 2018 came to EUR 310 144 200. That funding represents almost 76% of the Court's total budget. Those appropriations were committed to the extent of EUR 307 014 990, which represents a very high rate of implementation of 98.99% (98.56% in 2017).



**Table 7 – Use of appropriations in the financial year***(in euros)*

TITLE 1	APPROPRIATIONS IN THE FINANCIAL YEAR 2018	COMMITMENTS IN THE FINANCIAL YEAR 2018	% of implementation
10 – Members of the institution	33 538 700.00	32 234 266.23	96.11
12 – Officials and temporary staff	246 333 000.00	244 990 645.78	99.46
14 – Other staff and external services	23 925 000.00	23 602 659.60	98.65
16 – Other expenditure relating to persons working with the institution	6 347 500.00	6 187 418.35	97.48
<b>TOTAL</b>	<b>310 144 200.00</b>	<b>307 014 989.96</b>	<b>98.99</b>

### 3.1.1 Chapter 10 – Members of the Institution

The final appropriations in this Chapter, amounting to EUR 33 538 700, were committed to the extent of EUR 32 234 266, which represents a high rate of implementation of 96.1% in 2018 (96.3% in 2017).

It has to be pointed out that a budget surplus of approximately EUR 2.4 million became available in this chapter for the following reasons in particular:

- there were no unexpected resignations by Members of the Institution in 2018. Consequently, the initial estimate that there would be two unexpected departures from the Court of Justice and two from the General Court, before the expiry of current terms of office, gave rise to a considerable budget surplus within several budget lines (1000 ‘Remunerations and allowances’, 1002 ‘Entitlements on entering the service, transfer and leaving the service’ and 102 ‘Temporary allowances’);
- the Court of Justice was partially renewed in October 2018. Consequently, even if the initial estimate of nine terms of office not being renewed (departure of nine Members) was borne out, only six judges departed the Institution in 2018, the three other judges remaining in service as at 31 December 2018. As regards the six Members of the Court of Justice who departed the Institution in October, half of them opted directly for a retirement pension (financed by the Commission’s budget, whereas the Court’s budget for 2018 made provision for six temporary allowances within the budget line 102 ‘Temporary allowances’). Lastly, one of the new judges at the Court of Justice was already a judge at the General Court. The replacement for that judge at the General Court will arrive only in 2019. The combined effects of those circumstances also produced savings within budget lines 1000, 1002 and 102 in 2018;
- line 102 ‘Temporary allowances’ was impacted, for 10 months in 2018, by the decision of a former Member of the Court of Justice to end receipt of a temporary allowance (in mid-2017, once the 2018 budget had been drawn up) in favour of a retirement pension, which increased the surplus appropriations within that budget line;

- the decision on the appointment of the last additional judge in the General Court who has to take up his duties in the first stage of the reform of that court had not yet been taken on 31 December 2018 (savings of EUR 317 000 over 12 months in 2018).

Lastly, the salary adjustment on 1 July 2018, which was more limited than initially envisaged by the European Commission (+ 1.7% instead of + 2%), accounts for another portion (EUR 41 000) of the budget surplus in Chapter 10.

A portion of that surplus, to the extent of EUR 1.1 million, was used to increase appropriations in Article 1654 ‘Early childhood centre’ (EUR 111 000). A further portion, amounting to EUR 0.96 million, was used to increase the appropriations in item 2001 ‘Lease-purchase’ for the mopping-up transfer at the end of the year (see Section 2.2.4).

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

The final appropriations in this Chapter, amounting to EUR 246 333 000 were committed to the extent of EUR 244 990 646, which results in a very high rate of implementation compared with 2017 (99.5% as against 98.9 % in 2017).

Generally, it is to be borne in mind that Chapter 12 represents the largest volume of appropriations in the Court’s budget (some 60% of the total budget). Accordingly, the budget surplus established during the financial year 2018 compared with the initial appropriations for the year (EUR 9.6 million) remains limited, having regard both to the total amount of those appropriations and to the difficulties of making budget estimates nearly 12 months in advance, using numerous forecasting parameters that are necessarily only estimates (rate of salary increases, tempo of recruitment or turnover, rate of standard abatement etc.).

Part of the budget surplus in this Chapter can be explained by, first, the fact that there were no unexpected resignations of Members of the Institution in 2018 (as against an estimate of two at the Court and two at the General Court). Consequently, the number of staff in the *cabinets* (legal secretaries and assistants employed in temporary posts) who had to be replaced was lower and, therefore, there were budget savings in terms of installation allowances (for staff entering the service) and resettlement allowances (for staff leaving). Secondly, during the partial renewal of the Court of Justice in October 2018, of the nine terms of office not renewed (departure of nine Members), three Members had to remain in service until the end of 2018, as already explained in Section 3.1.1. Next, the fact that the decision on the appointment of the last additional judge in the General Court in the first stage of increasing the number of judges in that court had still not been taken on 31 December 2018 resulted in an estimated saving of EUR 612 000 within that item for 2018 as a whole.

Lastly, the salary adjustment on 1 July 2018, more limited than initially envisaged by the European Commission (+ 1.7% instead of + 2%), accounts for another portion of the budget surplus in Chapter 12 (EUR 353 000).

It is important to emphasise that, as is apparent from the proportion of posts occupied, attaining a very high level in 2018 (of almost 97% on average), the proportion of vacant posts is around 3% on average. That good result is 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. The low proportion of vacant posts is also a good indicator of the heavy workload borne by the services of the Court, stemming in particular from the increase in judicial activity in recent years.

In that regard, 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 thereby endeavour to improve as much as possible its performance in the implementing of appropriations.

Lastly, a portion of the budget surplus in this Chapter (EUR 0.68 million) was used to increase appropriations in item 2100 'Purchase, servicing and maintenance of equipment and software' in order to purchase mobile workstations as part of a project to facilitate remote working for all the Institution's staff. A further portion of that surplus was used, to the extent of EUR 7.56 million, to finance the mopping-up transfer at the end of the year (see Section 2.2.4).

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

The final appropriations in this Chapter, amounting to EUR 23 925 000, were committed to the extent of EUR 23 602 660, which represents a rate of implementation of 98.65% (99.20% in 2017).

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 this item in 2018 is 96.15% (as against a rate of 98.03% in 2017).

Approximately two thirds of 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 almost 100% as in 2017.

In general, it is to be recalled that, in the areas of both translation and interpretation, the recourse to external (freelance) personnel in order to meet the obligations of multilingualism, with a view to communicating with the parties in the language of the case and ensuring the dissemination of the case-law in each of the Member States, constitutes an adjustment variable that is essential in order to make up for the staff reductions suffered since 2013 in a context of increased volume of work.

As far as translation is concerned, the number of pages to be translated amounted to 1.28 million pages in 2018 (as against 1.11 million in 2017, that is, a very considerable increase of + 15.3%) and would have been nearly 1.85 million 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.

As regards interpretation, an increase the number of hearings and other meetings requiring interpretation was observed in the course of 2018 (the number rising from 696 in 2017 to 721 in 2018, or + 3.6%), while at the same time increasing the number of days of contract of auxiliary conference interpreters (ACIs) from 2 119 days in 2017 to 2 296 in 2018, or + 8.3%. In that regard, it should be noted that the hearings of the Court have increasingly complex language regimes. It is, therefore, quite common, for a single hearing, for about 10 Governments to plead, often using languages which are not fully covered by staff interpreters.

A transfer of EUR 185 000 was made in 2018 from Article 272 ‘Documentation, library and archiving expenditure’ to line 1400 ‘Other staff’ in order to fund the recruitment of contract staff for auxiliary tasks responsible for preparing summaries of unpublished court decisions.

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

The final appropriations in this Chapter, amounting to EUR 6 347 500, were committed to the extent of EUR 6 187 418, which represents a rate of implementation of 97.48%, higher than in 2017 (94.53%).

Two items in this chapter represent 76.3% of the final appropriations. These are item 1612 ‘Further training’, where the rate of implementation came to 98.13% (compared to 86.28% in 2017), and item 1654 ‘Early childhood centre,’ where the rate of implementation was 100% in 2018, just as in 2017.

EUR 111 000 was transferred from item 1000 ‘Remunerations and allowances’ to item 1654 ‘Early childhood centre’ in 2018 as a result of the increase in expenditure recorded in 2018 — compared with the estimate drawn up at the beginning of 2017 for preparing 2018 budget — concerning the Court’s contribution to the expenditure for that part of the Early childhood centre managed by the European Commission.

### **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 2018 came to EUR 99 821 889. That total amount represents 24.3% of the Court’s entire budget in 2018. Those appropriations were committed to the extent of EUR 99 649 316, which represents a very high rate of implementation of 99.8% in 2018 (99.1% in 2017).

**Table 8 – Use of appropriations in the financial year***(in euros)*

TITLE 2	APPROPRIATIONS IN THE FINANCIAL YEAR 2018	COMMITMENTS IN THE FINANCIAL YEAR 2018	% of implementation
20 – Buildings and associated costs	73 724 389.00	73 707 472.10	99.98
21 – Data processing, equipment and movable property: purchase, hire and servicing	22 066 000.00	22 023 254.74	99.81
23 – Current administrative expenditure	1 265 500.00	1 187 222.83	93.81
25 – Meetings and conferences	522 000.00	515 912.89	98.83
27 – Information: Acquisition, archiving, production and distribution	2 244 000.00	2 215 453.18	98.73
<b>TOTAL</b>	<b>99 821 889.00</b>	<b>99 649 315.74</b>	<b>99.83</b>

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

The final appropriations in this Chapter, amounting to EUR 73 724 389, were committed to the extent of EUR 73 707 472, which results in a very high rate of implementation of 99.98%, compared with 99.86% in 2017.

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

The final appropriations in Articles 200 ‘Buildings’ and 202 ‘Costs relating to buildings’ represent 75.8% (EUR 55 880 389) and 24.2% (EUR 17 844 000) respectively of the total appropriations in this chapter.

The appropriations in Article 200 ‘Buildings’ mainly fund expenditure on rent and lease-purchase.

Expenditure under item 2000 ‘Rent’ in 2018 amounted to EUR 9.16 million, with a 100% rate of implementation, as in 2017.

In that regard, first, an amount of EUR 0.33 million was transferred to line 2008 ‘Studies and technical assistance in connection with building projects’ as a result of an underestimate of the amount to be funded in 2018 regarding the ‘technical assistance’ framework contract and other multi-annual contracts. Secondly, an amount of EUR 0.27 million was transferred to item 2001 ‘Lease/purchase’ in the context of the end-of-year ‘mopping-up’ transfer described in Section 2.2.4. In order to carry out both transfers, the budgetary reserve within line 2000 had to be used, which was intended to fund the renting of additional areas (EUR 556 000). Since those areas were not ultimately rented, that budget surplus could be made available. The balance of the budget surpluses is accounted for by the fact that the indexing of the contract for the lease of the last building was lower than initially estimated when the 2018 budget was drawn up at the beginning of 2017.

As regards final expenditure in item 2001 ‘Lease/purchase’, that amounted to EUR 42.9 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 and brought into service at the end of 2008, on the one hand, and the renovated Annex buildings, on the other). Budget surpluses arising from Chapters 10, 12, 20, 21, 23 and 27 contributed to making it possible to effect a transfer of EUR 9.67 million, at the end of 2018, with the aim of making an advance payment with respect to the lease/purchase contract for the project for the 5th extension of the Court's buildings (see Section 2.2.4).

As regards the other budget lines in Article 200, the expenditure of line 2007 'Fitting-out of premises' amounted to EUR 2.14 million in 2018. In that regard, an amount of EUR 1 million was transferred from line 2001 to budget line 2007 in order fund various works, not envisaged in the 2018 budget, associated with buildings security, the policy of reducing energy consumption and the reform of the General Court.

The expenditure of line 2008 'Studies and technical assistance in connection with building projects' amounted to EUR 1.7 million in 2018.

As regards expenditure in Article 202 'Buildings-related costs', this amounted to EUR 17.8 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 2018 is 99.9% (99.6% in 2017).

First of all, as regards item 2022 'Cleaning and maintenance', there was an increase in expenditure compared with 2017 of approximately EUR 873 000 (EUR 8 265 681 in 2018 as against EUR 7 392 338 in 2017, or + 11.81%). An amount of EUR 370 000 had to be transferred from line 2024 'Energy consumption' in order to make good a budget deficit arising from the new buildings maintenance contract, which turned out to be more expensive than initially envisaged when the 2018 budget was being prepared.

Next, item 2024 'Energy consumption' shows a slight increase in expenditure of EUR 50 000 compared with 2017 (EUR 2 126 024 in 2018 as against EUR 2 076 747 in 2017, or + 2.39%).

Lastly, mention should be made of the slight increase in expenditure in item 2026 'Security and surveillance of buildings' as compared with 2017, amounting to EUR 184 000 (EUR 7 079 074 in 2018 as against EUR 6 895 419 in 2017, or + 2.66%). Notwithstanding that increase between the two financial years as a result of the different contract indexing, the non-use of the amount provided for in 2018 for the exceptional services under the contract for the surveillance of the buildings occupied by the Institution made it possible to fund a proportion of the end-of-year mopping-up transfer to the extent of EUR 440 000 (see Section 2.2.4).

### **3.2.2 Chapter 21 – Data processing, equipment and movable property**

The final appropriations in this Chapter, amounting to EUR 22 066 000, were committed to the extent of EUR 22 023 255, which represents a very high rate of implementation of 99.8%, as against 99% in 2017.

The appropriations in Chapter 21 are for the most part (90.1%) intended for expenditure on IT (Article 210), the balance being allocated to expenditure on furniture (Article 212), technical equipment and installations (Article 214) and vehicles (Article 216).

So far as Article 210 ‘Equipment, operating costs and data-processing and telecommunications services’ is concerned, it is important to stress how vital this expenditure is to the proper working of all the Court’s 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 has been continued in order to increase the efficiency and productivity of the courts and support services.

In that context, a transfer of appropriations made it possible to reinforce the IT appropriations initially forecast in Article 210 (EUR 19 205 500) to the extent of EUR 681 000 from item 1200 ‘Remunerations and allowances’, in order to purchase mobile workstations for the Members and the staff in their *cabinets*, as part of a multi-annual project to facilitate remote working for all the Institution’s staff.

As regards the three other articles in Chapter 21, their rate of implementation in 2018 varied as follows in relation to 2017: 99% as against 87.12% in 2017 for Article 212 ‘Furniture’, 98.7% as against 87.2% in 2017 for Article 214 ‘Technical equipment and installations’ and 99.8% as against 97.1% in 2017 for Article 216 ‘Vehicles’.

As regards Article 216, an amount of EUR 285 000 was used to fund the end-of-year ‘mopping-up’ transfer (see Section 2.2.4). These are budget surpluses attributable to the conclusion of a new inter-institutional framework-contract for the renting of vehicles on more advantageous financial terms and to the reduction in the monthly maximum for the renting of official vehicles for the Members of the Institution.

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

The final appropriations in this Chapter, amounting to EUR 1 265 500, were committed to the extent of EUR 1 187 223, which results in a rate of implementation of 93.81% (85.91% in 2017).

It may usefully be noted that:

- expenditure in Article 230 ‘Stationery, office supplies and various consumables’ amounted to EUR 547 378 in 2018 (implementation rate of 99.9%), as against EUR 477 196 in 2017 (69.2% implementation). A budget surplus of EUR 112 000 within budget line 230 was used in the context of the end-of-year ‘mopping up’ transfer (see Section 2.2.4). The new framework-contract, which gives rise to a 7% reduction in the cost of purchasing paper compared with the previous framework-contract, and the decrease in the consumption of office supplies have made those appropriations available;

- expenditure in Article 231 ‘Financial charges’ amounted to EUR 6 000 in 2018 just as in 2017 (same rate of implementation of 30% for both years). In that regard, the assumption that negative interest would have to be incurred on the Institution’s current account was not borne out in 2018, as in 2017;

- expenditure in Article 232 ‘Legal expenses and damages’ amounted to EUR 130 000 in 2018, as against EUR 850 000 in 2017 (same 100% rate of implementation in 2018 and in 2017). In that regard, it should be noted that, in 2017, it had been necessary to make payment



of damages following the orders made against the Court, in a number of cases, because of the failure to adjudicate within a reasonable time in certain cases completed by the General Court in 2011. In 2018, there were no such extraordinary circumstances;

- expenditure in Article 236 'Postal charges' was EUR 129 000 (rate of implementation of 89.58% as against 77.07% in 2017). The expenditure in 2018 increased by 6.61% compared with the expenditure in 2017 (EUR 121 000). In that regard, the policy of digitalisation of flows of documents that are inherent in the judicial activity through an ever increasing use of the e-Curia application continues to limit the expenditure covered by that budget line (the percentage of documents lodged by means of e-Curia reached 81% in 2018, as against 38% in 2012). The amount of expenditure in this line has fallen from EUR 541 308 in 2012 to EUR 129 000 in 2018;

- expenditure in Article 238 'Other administrative expenditure' amounted to EUR 374 845 in 2018 as against EUR 363 639 in 2017 (88.51% rate of implementation in 2018 as opposed to 91.14% in 2017). 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 city of Luxembourg for the use of the urban bus network by the Institution's staff.

#### **3.2.4 Chapter 25 – Meetings and conferences**

The final appropriations in this Chapter, amounting to EUR 522 000, were committed to the extent of EUR 515 913, whereas the final appropriations in 2017, which were EUR 521 500, had been committed to the extent of EUR 424 524. Accordingly, the rate of implementation of appropriations in 2018 is 98.83% as against 81.40% in 2017.

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 scheduling of 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 2 244 000, were committed to the extent of EUR 2 215 453 in 2018, which represents a rate of implementation of 98.73% in 2018, as against 94.02% in 2017. The appropriations in this chapter are divided between two budget articles:

- expenditure in Article 272 'Documentation, library and archiving expenditure', which amounted in 2018 to EUR 1 447 959 (implementation rate in 2018 of 98.17% as against 98.27% in 2017). An amount of EUR 496 000 was transferred to two different budget lines: first, EUR 185 000 to line 1400 'Other staff', in order to fund the recruitment of contract staff for auxiliary tasks responsible for preparing summaries of unpublished court decisions and, secondly, EUR 311 000 to line 2001 'Lease/purchase' in the context of the end-of-year 'mopping-up' transfer (see Section 2.2.4). That surplus arises, in particular, from the delay in the signature of the framework-contract for the purchase of legal books and supplements in paper format and from the Court's adoption of new strategic guidelines for the library's future in the course of 2018;

- expenditure in Article 274 ‘Production and distribution of information’ which amounted in 2018 to EUR 767 494 (EUR 961 823 in 2017) and shows an implementation rate of 99.8% in 2018 as against 88% in 2017.

The appropriations under that article fund, first, the costs of the Institution’s material in the *Official Journal of the European Union*. The appropriations and expenditure made were considerably reduced in 2018 compared with 2017, since the Court’s budgetary request in 2018 sought to cover solely the direct costs relating to the material (of approximately EUR 150 000), whereas the appropriations intended to cover the indirect costs (of approximately EUR 316 000) were requested by the Publications Office of the European Union. Secondly, the cost of the Reports of Cases in 2018 was also less than in 2017 following the entry into force of a new contract on more advantageous terms as from 1 July 2017.

In addition, the appropriations in Article 274 continued to cover also the cost of publishing the Court’s Annual Report and information material (books, brochures, folders and new multimedia animations).

Lastly, Article 274 also covered other expenditure on information, including communications intended for visitors to the Institution, photographic coverage of the events organised at the Court, the organisation of the annual Open Day and the outsourcing of the monitoring of the impact of the Court’s activity in the Member States’ media (development of a press review).

### **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 is composed solely of the appropriations in Chapter 37 for item 3710 ‘Court expenses’. For the financial year 2018, those appropriations amounted to EUR 59 000, as in 2017, and were committed to the extent of EUR 17 594, which represents a rate of implementation of 29.82% (85.75% in 2017).

This 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 2017 and 2018
- Annex 2: Revenue situation in 2018 - Established entitlements and entitlements carried over
- Annex 3: Comparison by Chapter of the implementation of appropriations in 2017 and 2018
- Annex 4a: Detailed implementation of appropriations in 2018 (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 2018

## ANNEX 1

## COMPARISON BY CHAPTER OF THE IMPLEMENTATION OF REVENUE IN 2017 AND 2018

(in euros)

Chapters/ Articles	HEADING	ESTABLISHED ENTITLEMENTS 2018	ESTABLISHED ENTITLEMENTS 2017	DIFFERENCE	DIFF.%
400	Proceeds from taxation on the salaries, wages and allowances of Members of the institution, officials and other servants	28.108.261,62	27.079.550,52	1.028.711,10	3,80%
404	Proceeds from the special levy on the salaries of Members of the institution, officials and other servants in active employment	4.968.256,89	4.780.851,24	187.405,65	3,92%
40	Miscellaneous taxes and deductions	33.076.518,51	31.860.401,76	1.216.116,75	3,82%
410	Staff contributions to the pension scheme	19.679.730,43	18.878.494,06	801.236,37	4,24%
411	Transfer or repayment of pension rights by staff	0,00	0,00	0,00	0,00%
412	Contributions to the pension scheme by officials and temporary staff on leave on personal grounds	9.962,36	30.653,34	-20.690,98	-67,50%
41	Contribution to the pension scheme	19.689.692,79	18.909.147,40	780.545,39	4,13%
<b>TITLE 4</b>		<b>52.766.211,30</b>	<b>50.769.549,16</b>	<b>1.996.662,14</b>	<b>3,93%</b>
500	Proceeds from the sale of movable property - Assigned revenue	138.168,60	139.396,15	-1.227,55	-0,88%
502	Proceeds from the sale of publications, printed works and films - Assigned revenue	2.875,00	0,00	2.875,00	0,00%
50	Proceeds from the sale of movable and immovable property	141.043,60	139.396,15	1.647,45	1,18%
520	Revenue from investments or loans granted, bank and other interest on the institution's accounts	0,00	0,00	0,00	0,00%
52	Revenue from investments or loans granted, bank and other interest	0,00	0,00	0,00	0,00%
550	Revenue from the proceeds of services supplied or work carried out for other institutions or bodies - Assigned revenue	645,38	949,44	-304,06	-32,03%
55	Revenue from the proceeds of services supplied or work carried out	645,38	949,44	-304,06	-32,03%
570	Revenue from the repayment of sums paid though not due - Assigned revenue	91.044,23	101.507,21	-10.462,98	-10,31%
573	Other contributions and refunds connected with the administrative operation of the institution - Assigned revenue	287.267,44	608.915,68	-321.648,24	-52,82%
57	Other contributions and refunds connected with the administrative operation of the institution	378.311,67	710.422,89	-332.111,22	-46,75%
581	Revenue from insurance payments received - Assigned revenue	18.429,51	56.683,86	-38.254,35	-67,49%
58	Miscellaneous compensation	18.429,51	56.683,86	-38.254,35	-67,49%
<b>TITLE 5</b>		<b>538.430,16</b>	<b>907.452,34</b>	<b>-369.022,18</b>	<b>-40,67%</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>53.304.641,46</b>	<b>51.677.001,50</b>	<b>1.627.639,96</b>	<b>3,15%</b>

## ANNEX 2

## REVENUE SITUATION IN 2018 - ESTABLISHED ENTITLEMENTS AND ENTITLEMENTS CARRIED OVER

Budget lines	Heading	Initial budget	Established entitlements 2018	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	29.190.000,00	28.108.261,62	28.108.261,62	0,00
4040	Proceeds from the special levy on the salaries of Members of the institution, officials and other servants in active employment	7.417.000,00	4.968.256,89	4.968.256,89	0,00
	<i>total Chapter 40</i>	<i>36.607.000,00</i>	<i>33.076.518,51</i>	<i>33.076.518,51</i>	<i>0,00</i>
4100	Staff contributions to the pension scheme	18.898.000,00	19.679.730,43	19.679.730,43	0,00
4110	Transfer or repayment of pension rights by staff	0,00	0,00	0,00	0,00
412	Contributions to the pension scheme by officials and temporary staff on leave on personal grounds	0,00	9.962,36	9.962,36	0,00
	<i>total Chapter 41</i>	<i>18.898.000,00</i>	<i>19.689.692,79</i>	<i>19.689.692,79</i>	<i>0,00</i>
	<b>Title 4</b>	<b>55.505.000,00</b>	<b>52.766.211,30</b>	<b>52.766.211,30</b>	<b>0,00</b>
5000	Proceeds from the sale of vehicles - Assigned revenue	0,00	0,00	0,00	0,00
5001	Proceeds from the sale of other movable property - Assigned revenue	0,00	138.168,60	138.168,60	0,00
5020	Proceeds from the sale of publications, printed works and films - Assigned revenue	0,00	2.875,00	70,00	2.805,00
	<i>total Chapter 50</i>	<i>0,00</i>	<i>141.043,60</i>	<i>138.238,60</i>	<i>2.805,00</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
	<i>total Chapter 52</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	645,38	645,38	0,00
	<i>total Chapter 55</i>	<i>0,00</i>	<i>645,38</i>	<i>645,38</i>	<i>0,00</i>
5700	Revenue from the repayment of sums paid though not due - Assigned revenue	0,00	91.044,23	89.473,74	1.570,49
5730	Other contributions and refunds connected with the administrative operation of the institution - Assigned revenue	0,00	287.267,44	282.105,76	5.161,68
	<i>total Chapter 57</i>	<i>0,00</i>	<i>378.311,67</i>	<i>371.579,50</i>	<i>6.732,17</i>
5810	Revenue from insurance payments received - Assigned revenue	0,00	18.429,51	18.429,51	0,00
	<i>total Chapter 58</i>	<i>0,00</i>	<i>18.429,51</i>	<i>18.429,51</i>	<i>0,00</i>
	<b>Title 5</b>	<b>0,00</b>	<b>538.430,16</b>	<b>528.892,99</b>	<b>9.537,17</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>55.505.000,00</b>	<b>53.304.641,46</b>	<b>53.295.104,29</b>	<b>9.537,17</b>

Budget lines	Heading	Carried over 2017 to 2018	Variations during 2018	Total carried over 2017 to 2018	Revenue from commitments carried over	Still to be recovered
4110	Transfer or repayment of pension rights by staff	0,00	0,00	0,00	0,00	0,00
	<i>total Chapter 41</i>	<i>0,00</i>	<i>0,00</i>	<i>0,00</i>	<i>0,00</i>	<i>0,00</i>
	<b>Title 4</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</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	1.568,75	-133,75	1.435,00	1.435,00	0,00
	<i>total Chapter 50</i>	<i>1.568,75</i>	<i>-133,75</i>	<i>1.435,00</i>	<i>1.435,00</i>	<i>0,00</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	949,44	0,00	949,44	949,44	0,00
	<i>total Chapter 55</i>	<i>949,44</i>	<i>0,00</i>	<i>949,44</i>	<i>949,44</i>	<i>0,00</i>
5700	Revenue from the repayment of sums paid though not due - Assigned revenue	6.756,81	-7,95	6.748,86	542,12	6.206,74
5730	Other contributions and refunds connected with the administrative operation of the institution - Assigned revenue	55.365,08	-2.012,64	53.352,44	45.240,37	8.112,07
	<i>total Chapter 57</i>	<i>62.121,89</i>	<i>-2.020,59</i>	<i>60.101,30</i>	<i>45.782,49</i>	<i>14.318,81</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>64.640,08</b>	<b>-2.154,34</b>	<b>62.485,74</b>	<b>48.166,93</b>	<b>14.318,81</b>
	<b>Total</b>	<b>64.640,08</b>	<b>-2.154,34</b>	<b>62.485,74</b>	<b>48.166,93</b>	<b>14.318,81</b>

## ANNEX 3

## COMPARISON BY CHAPTER OF THE IMPLEMENTATION OF APPROPRIATIONS IN 2017 AND 2018

*(in euros)*

Chapters	HEADING	COMMITMENTS 2018	COMMITMENTS 2017	DIFFERENCE	<i>DIFF.%</i>
10	Members of the institution	32.234.266,23	31.453.258,20	781.008,03	2,48%
12	Officials and temporary staff	244.990.645,78	238.553.826,79	6.436.818,99	2,70%
14	Other staff and external services	23.602.659,60	22.355.827,78	1.246.831,82	5,58%
16	Other expenditure relating to persons working with the institution	6.187.418,35	5.804.139,89	383.278,46	6,60%
	<b>TITLE 1</b>	<b>307.014.989,96</b>	<b>298.167.052,66</b>	<b>8.847.937,30</b>	<b>2,97%</b>
20	Buildings and associated costs	73.707.472,10	69.901.602,41	3.805.869,69	5,44%
21	Data processing, equipment and movable property: purchase, hire and servicing	22.023.254,74	21.248.913,22	774.341,52	3,64%
23	Current administrative expenditure	1.187.222,83	1.817.834,44	-630.611,61	-34,69%
25	Meetings and conferences	515.912,89	424.523,86	91.389,03	21,53%
27	Information: Acquisition, archiving, production and distribution	2.215.453,18	2.485.068,84	-269.615,66	-10,85%
	<b>TITLE 2</b>	<b>99.649.315,74</b>	<b>95.877.942,77</b>	<b>3.771.372,97</b>	<b>3,93%</b>
37	Expenditure relating to certain institutions and bodies	17.593,71	50.589,62	-32.995,91	-65,22%
	<b>TITLE 3</b>	<b>17.593,71</b>	<b>50.589,62</b>	<b>-32.995,91</b>	<b>-65,22%</b>
<b>GENERAL TOTAL</b>		<b>406.681.899,41</b>	<b>394.095.585,05</b>	<b>12.586.314,36</b>	<b>3,19%</b>



## DETAILED IMPLEMENTATION OF APPROPRIATIONS IN 2018 (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	29 748 000,00	-711 000,00	29 037 000,00	29 008 259,13	29 008 259,13	0,00	-28 740,87	0,00	0,00	0,00	
1002 Rights connected with entering the service, transfer, and leaving the service	1 287 600,00	-110 000,00	1 177 600,00	644 000,00	374 343,80	269 656,20	533 600,00	379 997,80	0,00	379 997,80	
102 Temporary allowances	2 691 600,00	-249 000,00	2 442 600,00	1 983 893,16	1 983 893,16	0,00	438 706,84	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	0,00	
104 Missions	342 000,00	0,00	342 000,00	342 000,00	99 798,61	242 201,39	0,00	249 655,26	81 067,50	168 588,06	
106 Training	539 500,00	0,00	539 500,00	256 113,94	141 285,40	114 828,54	283 386,06	106 251,47	31 861,71	74 389,76	
109 Provisional appropriation	0,00	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>34 608 700,00</b>	<b>-1 070 000,00</b>	<b>33 538 700,00</b>	<b>32 234 266,23</b>	<b>31 607 580,10</b>	<b>626 686,13</b>	<b>1 304 433,77</b>	<b>735 904,53</b>	<b>112 928,91</b>	<b>622 975,62</b>	
1200 Remunerations and allowances	251 616 000,00	-8 060 000,00	243 556 000,00	242 380 731,18	242 380 731,18	0,00	1 175 268,82	0,00	0,00	0,00	
1202 Paid overtime	701 200,00	0,00	701 200,00	675 800,13	675 800,13	0,00	25 399,87	0,00	0,00	0,00	
1204 Rights connected with entering the service, transfer and leaving the service	2 031 800,00	-186 000,00	1 845 800,00	1 771 450,96	1 631 064,19	140 386,77	74 349,04	167 859,85	134 680,87	33 178,98	
122 Allowances on early termination of service	230 000,00	0,00	230 000,00	162 663,51	162 663,51	0,00	67 336,49	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	0,00	
<b>Chapter 12 Officials and temporary staff</b>	<b>254 579 000,00</b>	<b>-8 246 000,00</b>	<b>246 333 000,00</b>	<b>244 990 645,78</b>	<b>244 850 259,01</b>	<b>140 386,77</b>	<b>1 342 354,22</b>	<b>167 859,85</b>	<b>134 680,87</b>	<b>33 178,98</b>	
1400 Other agents	7 988 200,00	-165 000,00	7 823 200,00	7 521 918,75	7 521 918,75	0,00	301 281,25	0,00	0,00	0,00	
1404 In-service training and staff exchange	895 300,00	-150 000,00	745 300,00	745 300,00	699 042,43	46 257,57	0,00	139 680,73	163,50	139 517,23	
1405 Other external services	245 000,00	0,00	245 000,00	226 388,00	170 591,72	55 796,28	18 612,00	57 041,55	15 933,25	41 108,30	
1406 External services in the linguistic field	14 611 500,00	500 000,00	15 111 500,00	15 109 052,85	11 651 022,06	3 458 030,79	2 447,15	3 303 839,62	3 224 858,76	80 980,86	
149 Provisional appropriation	0,00	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>23 740 000,00</b>	<b>185 000,00</b>	<b>23 925 000,00</b>	<b>23 602 659,60</b>	<b>20 042 574,96</b>	<b>3 560 084,64</b>	<b>322 340,40</b>	<b>3 502 561,90</b>	<b>3 240 955,51</b>	<b>261 606,39</b>	
1610 Miscellaneous expenditure for staff recruitment	180 500,00	0,00	180 500,00	161 119,47	137 187,72	23 931,75	19 380,53	68 351,24	19 460,90	48 890,34	
1612 Further training	1 739 500,00	0,00	1 739 500,00	1 706 931,87	737 183,21	969 748,66	52 568,13	878 644,03	701 178,34	177 465,69	
162 Missions	498 500,00	0,00	498 500,00	498 500,00	336 055,33	162 444,67	0,00	141 851,08	29 886,60	111 964,48	
1630 Social welfare	20 000,00	0,00	20 000,00	20 000,00	11 262,06	8 737,94	0,00	3 362,80	0,00	3 362,80	
1632 Social contacts between members of staff and other welfare expenditure	350 000,00	0,00	350 000,00	348 676,11	334 943,38	13 732,73	1 323,89	6 044,07	3 932,82	2 111,25	
1650 Medical service	212 000,00	-5 862,88	206 137,12	130 899,33	81 181,02	49 718,31	75 237,79	75 137,60	44 567,17	30 570,43	
1652 Restaurants and canteens	88 000,00	0,00	88 000,00	87 928,69	66 721,77	21 206,92	71,31	48 180,67	46 907,53	1 273,14	
1654 Early childhood centre	2 990 000,00	111 000,00	3 101 000,00	3 101 000,00	2 712 288,46	388 711,54	0,00	417 799,72	265 572,01	152 227,71	
1655 PMO expenditure	118 000,00	0,00	118 000,00	86 500,00	0,00	86 500,00	31 500,00	86 500,00	85 088,24	1 411,76	
1656 Type-II European Schools	40 000,00	5 862,88	45 862,88	45 862,88	45 862,88	0,00	0,00	0,00	0,00	0,00	
<b>Chapter 16 Other expenditure relating to persons working with the institution</b>	<b>6 236 500,00</b>	<b>111 000,00</b>	<b>6 347 500,00</b>	<b>6 187 418,35</b>	<b>4 462 685,83</b>	<b>1 724 732,52</b>	<b>160 081,65</b>	<b>1 725 871,21</b>	<b>1 196 593,61</b>	<b>529 277,60</b>	
<b>Title 1 Persons working with the institution</b>	<b>319 164 200,00</b>	<b>-9 020 000,00</b>	<b>310 144 200,00</b>	<b>307 014 989,96</b>	<b>300 963 099,90</b>	<b>6 051 890,06</b>	<b>3 129 210,04</b>	<b>6 132 197,49</b>	<b>4 685 158,90</b>	<b>1 447 038,59</b>	



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)	
2000 Rent	9 762 000,00	-603 492,32	9 158 507,48	9 158 507,48	9 158 507,48	0,00	0,00	0,36	0,00	0,36	
2001 Lease/purchase	33 838 389,00	9 035 680,45	42 874 069,45	42 873 982,25	42 776 489,41	97 492,84	87,20	412 782,05	287 469,08	125 312,97	
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	1 112 000,00	1 035 000,00	2 147 000,00	2 139 627,12	708 550,67	1 431 076,45	7 372,88	2 847 790,08	2 701 030,72	146 759,36	
2008 Studies and technical assistance in connection with building projects	1 496 000,00	204 812,07	1 700 812,07	1 700 812,05	1 150 400,85	550 411,20	0,02	446 729,38	392 976,81	53 752,57	
2022 Cleaning and maintenance	7 896 000,00	370 000,00	8 266 000,00	8 265 680,80	6 786 944,99	1 478 736,11	319,20	2 080 653,97	1 855 044,37	225 609,60	
2024 Consumption of energy	2 518 000,00	-390 000,00	2 128 000,00	2 126 024,12	1 763 025,44	363 998,68	1 975,88	427 658,00	281 575,64	146 082,36	
2026 Security and surveillance of buildings	7 520 000,00	-440 000,00	7 080 000,00	7 079 074,35	6 376 647,78	702 426,57	925,65	731 831,14	594 361,55	137 469,59	
2028 Insurance	1 327 000,00	-15 000,00	1 312 000,00	1 322 000,00	1 17 478,92	4 521,08	0,00	1 526,45	1 512,36	14,09	
2029 Other expenditure on buildings	213 000,00	35 000,00	248 000,00	241 763,93	203 968,37	37 795,56	6 236,07	51 802,06	37 880,08	13 921,98	
<b>Chapter 20 Buildings and associated costs</b>	<b>64 492 389,00</b>	<b>9 232 000,00</b>	<b>73 724 389,00</b>	<b>73 707 472,10</b>	<b>69 042 013,61</b>	<b>4 665 458,49</b>	<b>16 916,90</b>	<b>7 000 773,49</b>	<b>6 151 850,61</b>	<b>848 922,88</b>	
2100 Purchase, servicing and maintenance of equipment and software	7 125 500,00	1 149 500,00	8 275 000,00	8 262 363,48	4 259 644,46	4 002 719,02	12 636,52	1 145 646,86	1 126 553,28	19 093,38	
2102 External services for operation, creation and servicing of software and systems	11 680 000,00	-324 200,00	11 355 800,00	11 336 887,97	6 502 311,97	4 834 576,00	18 912,03	5 014 655,09	4 858 138,24	156 516,85	
2103 Telecommunications	400 000,00	-144 300,00	255 700,00	255 664,51	198 483,46	57 181,05	35,49	73 312,98	20 001,86	53 311,12	
212 Furniture	629 500,00	0,00	629 500,00	623 473,33	371 027,05	252 446,28	6 026,67	233 946,51	231 904,20	2 042,31	
214 Technical equipment and installations	303 000,00	0,00	303 000,00	299 115,45	99 270,72	199 844,73	3 884,55	275 928,35	252 024,01	23 904,34	
216 Vehicles	1 532 000,00	-285 000,00	1 247 000,00	1 245 750,00	1 179 619,14	66 130,86	1 250,00	102 159,94	11 140,25	91 019,69	
<b>Chapter 21 Data processing, equipment and movable property: purchase, hire and servicing</b>	<b>21 670 000,00</b>	<b>396 000,00</b>	<b>22 066 000,00</b>	<b>22 023 254,74</b>	<b>12 610 356,80</b>	<b>9 412 897,94</b>	<b>42 745,26</b>	<b>6 845 649,73</b>	<b>6 499 761,84</b>	<b>345 887,89</b>	
230 Stationery, office supplies and various consumables	660 000,00	-112 000,00	548 000,00	547 378,28	383 400,32	163 977,96	621,72	97 393,60	89 829,31	7 564,29	
231 Financial charges	20 000,00	0,00	20 000,00	6 000,00	4 094,20	1 905,80	14 000,00	1 657,25	1 320,80	356,45	
232 Legal expenses and damages	130 000,00	0,00	130 000,00	130 000,00	118 976,64	11 023,36	0,00	118 403,37	20 000,00	118 403,37	
236 Postal charges	144 000,00	0,00	144 000,00	129 000,00	97 883,06	31 116,94	15 000,00	28 791,94	23 298,11	5 493,83	
238 Other administrative operating expenditure	423 500,00	0,00	423 500,00	374 844,55	287 958,79	86 885,76	48 655,45	49 288,18	29 611,75	19 676,43	
<b>Chapter 23 Current administrative expenditure</b>	<b>1 377 500,00</b>	<b>-112 000,00</b>	<b>1 265 500,00</b>	<b>1 187 222,83</b>	<b>892 313,01</b>	<b>294 909,82</b>	<b>78 277,17</b>	<b>295 534,34</b>	<b>144 059,97</b>	<b>151 474,37</b>	
252 Entertainment and representation expenses	142 000,00	0,00	142 000,00	141 999,34	117 045,17	24 954,17	0,66	48 028,13	30 538,14	17 489,99	
254 Meetings, congresses and conferences	380 000,00	0,00	380 000,00	373 913,55	213 981,14	159 932,41	6 086,45	91 398,77	19 589,94	71 808,83	
256 Expenditure on information and on participation in public events	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	
257 Legal information service	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	
<b>Chapter 25 Meetings and conferences</b>	<b>522 000,00</b>	<b>0,00</b>	<b>522 000,00</b>	<b>515 912,89</b>	<b>331 024,31</b>	<b>184 888,58</b>	<b>6 087,11</b>	<b>139 426,90</b>	<b>50 128,08</b>	<b>89 298,82</b>	
270 Limited consultations, studies and surveys	1 971 000,00	0,00	1 971 000,00	1 475 000,00	1 080 655,07	367 304,31	27 040,62	343 169,61	206 978,81	136 190,80	
272 Documentation, library and archiving expenditure	150 000,00	-30 000,00	120 000,00	119 701,80	119 701,80	0,00	298,20	0,00	0,00	0,00	
2740 Official Journal	430 000,00	22 960,25	452 960,25	452 960,25	441 643,03	11 317,22	0,00	19 992,16	18 370,62	1 621,54	
2741 General publications	189 000,00	7 039,75	196 039,75	194 831,75	93 280,39	101 551,36	1 208,00	20 750,17	15 720,00	5 030,17	
2742 Other information expenditure	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	
<b>Chapter 27 Information: acquisition, archiving, production and distribution</b>	<b>2 740 000,00</b>	<b>-496 000,00</b>	<b>2 244 000,00</b>	<b>2 215 453,18</b>	<b>1 735 280,29</b>	<b>480 172,89</b>	<b>28 546,82</b>	<b>383 911,94</b>	<b>241 069,43</b>	<b>142 842,51</b>	
<b>Title 2 Buildings, furniture, equipment and miscellaneous operating expenditure</b>	<b>90 801 889,00</b>	<b>9 020 000,00</b>	<b>99 821 889,00</b>	<b>99 649 315,74</b>	<b>84 610 988,02</b>	<b>15 038 327,72</b>	<b>172 573,26</b>	<b>14 665 296,40</b>	<b>13 086 869,93</b>	<b>1 578 426,47</b>	
3710 Court expenses	59 000,00	0,00	59 000,00	17 593,71	15 343,71	2 250,00	41 406,29	7 882,72	6 063,98	1 818,74	
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	
<b>Chapter 37 Expenditure relating to certain institutions and bodies</b>	<b>59 000,00</b>	<b>0,00</b>	<b>59 000,00</b>	<b>17 593,71</b>	<b>15 343,71</b>	<b>2 250,00</b>	<b>41 406,29</b>	<b>7 882,72</b>	<b>6 063,98</b>	<b>1 818,74</b>	
<b>Title 3 Expenditure resulting from special functions carried out by the institution</b>	<b>59 000,00</b>	<b>0,00</b>	<b>59 000,00</b>	<b>17 593,71</b>	<b>15 343,71</b>	<b>2 250,00</b>	<b>41 406,29</b>	<b>7 882,72</b>	<b>6 063,98</b>	<b>1 818,74</b>	
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	
<b>Title 10 Other expenditure</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	
<b>TOTAL</b>	<b>410 025 089,00</b>	<b>0,00</b>	<b>410 025 089,00</b>	<b>406 681 899,41</b>	<b>385 589 431,63</b>	<b>21 092 467,78</b>	<b>3 343 189,59</b>	<b>20 805 376,61</b>	<b>17 778 092,81</b>	<b>3 027 283,80</b>	

## ANNEX 4b

## IMPLEMENTATION OF COMMITMENT APPROPRIATIONS BY SERVICE

SERVICES	FINAL APPROPRIATIONS IN THE FINANCIAL YEAR	COMMITMENTS
<b>Directorate-General of Administration</b>		
Chapter 10	33.196.700,00	31.892.266,23
Chapter 12	246.333.000,00	244.990.645,78
Chapter 14	8.813.500,00	8.493.606,75
Chapter 16	6.236.329,62	6.076.247,97
Chapter 20	73.724.389,00	73.707.472,10
Chapter 21	2.178.000,00	2.168.338,78
Chapter 23	1.106.500,00	1.042.227,18
Chapter 25	9.000,00	9.000,00
<b>Total</b>	<b>371.597.418,62</b>	<b>368.379.804,79</b>
<b>Directorate-General for Information</b>		
Chapter 21	19.886.500,00	19.854.915,96
Chapter 23	20.000,00	11.395,65
Chapter 27	2.219.000,00	2.195.663,18
<b>Total</b>	<b>22.125.500,00</b>	<b>22.061.974,79</b>
<b>Directorate-General for Multilingualism</b>		
Chapter 14	15.024.606,88	15.022.439,79
<b>Total</b>	<b>15.024.606,88</b>	<b>15.022.439,79</b>
<b>Protocol and Visits Directorate</b>		
Chapter 21	1.500,00	0,00
Chapter 23	9.000,00	3.600,00
Chapter 25	513.000,00	506.912,89
<b>Total</b>	<b>523.500,00</b>	<b>510.512,89</b>
<b>Research and Documentation Directorate</b>		
Chapter 14	86.893,12	86.613,06
Chapter 27	25.000,00	19.790,00
<b>Total</b>	<b>111.893,12</b>	<b>106.403,06</b>
<b>Other services (Court Registries and Legal Adviser on Administrative Matters)</b>		
Chapter 10	342.000,00	342.000,00
Chapter 16	111.170,38	111.170,38
Chapter 23	130.000,00	130.000,00
Chapter 37	59.000,00	17.593,71
<b>Total</b>	<b>642.170,38</b>	<b>600.764,09</b>
<b>General Total</b>	<b>410.025.089,00</b>	<b>406.681.899,41</b>





## ANNEX 5

## USE OF ASSIGNED REVENUE - Index 11, 44 and 45

Budget line	USE OF THE ASSIGNED REVENUE FOR THE YEAR Index 11						USE OF THE ASSIGNED REVENUE FOR THE PRECEDING YEAR Index 44						USE OF THE COMMITMENTS ON ASSIGNED REVENUE CARRIED OVER FROM THE PRECEDING YEAR Index 45		
	Assigned revenue	Commitments	Payments	Available for commitment	Available for payment	Assigned revenue	Commitments	Payments	Assigned revenue carried over	Assigned revenue cancelled	Assigned revenue	Payments	Assigned revenue cancelled		
104 Missions	0,00	0,00	0,00	0,00	0,00	598,38	0,00	0,00	0,00	598,38	0,00	0,00	0,00		
106 Training	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00		
10 Members of the institution	0,00	0,00	0,00	0,00	0,00	598,38	0,00	0,00	0,00	598,38	0,00	0,00	0,00		
1200 Remunerations and allowances	18.429,51	0,00	0,00	18.429,51	0,00	30.029,60	30.029,60	30.029,60	0,00	0,00	0,00	0,00	0,00		
1204 Entitlements related to entering the service, transfer and leaving the service	0,00	0,00	0,00	0,00	0,00	11.508,80	11.508,80	0,00	0,00	0,00	0,00	0,00	0,00		
12 Official and temporary staff	18.429,51	0,00	0,00	18.429,51	0,00	41.538,40	41.538,40	0,00	0,00	0,00	0,00	0,00	0,00		
1400 Other staff	0,00	0,00	0,00	0,00	0,00	252.483,12	252.483,12	0,00	0,00	0,00	0,00	0,00	0,00		
1404 In-service training and staff exchanges	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00		
1405 Other external services	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00		
1406 External services in the linguistic field	64.025,83	64.025,83	0,00	0,00	64.025,83	64.588,64	64.588,64	0,00	0,00	0,00	0,00	0,00	0,00		
14 Other staff and external services	64.025,83	64.025,83	0,00	0,00	64.025,83	317.071,76	317.071,76	0,00	0,00	0,00	0,00	0,00	0,00		
1610 Miscellaneous expenditure for staff recruitment	667,06	0,00	0,00	667,06	0,00	22,20	0,00	0,00	0,00	22,20	0,00	0,00	0,00		
1612 Further training	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00		
162 Missions	1.084,44	949,44	949,44	135,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00		
1632 Social contacts between members of staff and other welfare expenditure	0,00	0,00	0,00	0,00	0,00	85,00	85,00	0,00	0,00	0,00	0,00	0,00	77,00		
1650 Medical service	49,00	49,00	49,00	0,00	0,00	4,00	0,00	0,00	0,00	4,00	0,00	0,00	0,00		
1652 Restaurants and canteens	500,00	347,20	150,00	152,80	197,20	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00		
1654 Early Childhood Centre	2.528,00	0,00	0,00	2.528,00	0,00	900,00	900,00	900,00	0,00	0,00	0,00	0,00	9.189,00		
16 Other expenditure relating to persons working with the institution	4.828,50	1.345,64	1.148,44	3.482,86	197,20	1.011,20	985,00	985,00	0,00	26,20	9.266,00	0,00	9.266,00		
1 Persons working with the institution	87.283,84	65.371,47	1.148,44	21.912,37	64.223,03	380.219,74	359.595,16	359.595,16	0,00	624,58	9.266,00	0,00	9.266,00		
2007 Fitting-out of premises	0,00	0,00	0,00	0,00	0,00	10.298,00	10.298,00	0,00	0,00	0,00	0,00	0,00	0,00		
2008 Studies and technical assistance in connection with building projects	0,00	0,00	0,00	0,00	0,00	44,80	44,80	0,00	0,00	0,00	0,00	0,00	0,00		
2022 Cleaning and maintenance	25.686,72	9.741,69	4.804,14	15.945,03	4.937,55	25.908,32	24.604,21	17.585,41	7.018,80	1.304,11	0,00	0,00	0,00		
2024 Energy consumption	144.805,17	96.529,71	96.529,71	48.275,46	0,00	78.983,03	78.983,03	78.983,03	0,00	0,00	0,00	0,00	0,00		
2026 Security and surveillance of buildings	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	23.855,88	14.950,00	8.905,88		
2028 Insurance	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00		
2029 Other expenditure on buildings	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00		
20 Buildings and associated costs	170.491,89	106.271,40	101.333,85	64.220,49	4.937,55	115.234,15	113.930,04	106.911,24	7.018,80	1.304,11	23.855,88	14.950,00	8.905,88		

Commitment item	USE OF THE ASSIGNED REVENUE FOR THE YEAR Index 11					USE OF THE ASSIGNED REVENUE FOR THE PRECEDING YEAR Index 44					USE OF THE COMMITMENTS ON ASSIGNED REVENUE CARRIED OVER FROM THE PRECEDING YEAR Index 45		
	Assigned revenue	Commitments	Payments	Available for commitment	Available for payment	Assigned revenue	Commitments	Payments	Assigned revenue carried over	Assigned revenue cancelled	Assigned revenue	Payments	Assigned revenue cancelled
2100 Purchase, servicing and maintenance of equipment and software	34.279,44	1.606,78	0,00	32.672,66	1.606,78	18.559,14	18.559,14	691,27	17.867,87	0,00	33,41	33,41	0,00
2102 External services for the operation, creation and maintenance of software and systems	21.008,50	0,00	0,00	21.008,50	0,00	18.720,00	18.670,17	13.286,49	5.383,68	49,83	0,00	0,00	0,00
2103 Telecommunications	16.641,96	0,00	0,00	16.641,96	0,00	24.970,26	18.993,90	298,56	18.695,34	5.976,36	29.450,26	6.711,51	22.738,75
212 Furniture	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
214 Technical equipment and installations	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
216 Vehicles	181.883,05	0,00	0,00	181.883,05	0,00	187.712,69	187.712,69	187.712,69	0,00	0,00	0,00	0,00	0,00
21 Data-processing, equipment and movable property, purchase, hire and maintenance	253.812,95	1.606,78	0,00	252.206,17	1.606,78	249.962,09	243.935,90	201.989,01	41.946,89	6.026,19	29.483,67	6.744,92	22.738,75
230 Stationery, office supplies and miscellaneous consumables	1.505,00	774,56	774,56	730,44	0,00	701,29	696,40	696,40	0,00	4,89	0,00	0,00	0,00
232 Legal expenses and damages	510,38	0,00	0,00	510,38	0,00	2.082,45	2.082,45	2.082,45	0,00	0,00	0,00	0,00	0,00
236 Postal charges	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
238 Other administrative expenditure	51.262,00	51.262,00	0,00	0,00	51.262,00	39.728,05	39.728,05	39.728,05	0,00	0,00	0,00	0,00	0,00
23 Current administrative expenditure	59.277,38	52.036,56	774,56	1.240,82	51.262,00	42.511,79	42.506,90	42.506,90	0,00	4,89	0,00	0,00	0,00
254 Meetings, congresses, conferences and visits	1.141,08	0,00	0,00	1.141,08	0,00	782,65	677,09	655,54	21,55	105,56	0,00	0,00	0,00
256 Expenditure on information and on participation in public events	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
25 Expenditure on meetings and conferences	1.141,08	0,00	0,00	1.141,08	0,00	782,65	677,09	655,54	21,55	105,56	0,00	0,00	0,00
272 Documentation, library and archiving expenditure	5.257,49	0,00	0,00	5.257,49	0,00	323,91	323,41	323,41	0,00	0,50	0,00	0,00	0,00
2740 Official Journal	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
2741 General publications	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
2742 Other information expenditure	3.533,80	0,00	0,00	3.533,80	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
27 Information: acquisition, archiving, production and distribution	8.791,29	0,00	0,00	8.791,29	0,00	323,91	323,41	323,41	0,00	0,50	0,00	0,00	0,00
2 Buildings, furniture, equipment and miscellaneous operating expenditure	487.514,59	159.914,74	102.109,41	327.599,85	57.806,33	406.814,59	401.373,34	352.386,10	48.967,24	7.441,25	59.339,55	21.694,92	31.644,63
3710 Court's expenses	2.261,49	2.261,49	2.261,49	0,00	0,00	203,00	203,00	203,00	0,00	0,00	0,00	0,00	0,00
37 Expenditure relating to certain institutions and bodies	2.261,49	2.261,49	2.261,49	0,00	0,00	203,00	203,00	203,00	0,00	0,00	0,00	0,00	0,00
3 Expenditure resulting from special functions carried out by the institution	2.261,49	2.261,49	2.261,49	0,00	0,00	203,00	203,00	203,00	0,00	0,00	0,00	0,00	0,00
<b>Total</b>	<b>577.059,92</b>	<b>227.547,70</b>	<b>105.518,34</b>	<b>349.512,22</b>	<b>122.029,36</b>	<b>769.237,33</b>	<b>761.171,50</b>	<b>712.164,26</b>	<b>48.987,24</b>	<b>8.065,83</b>	<b>62.605,55</b>	<b>21.694,92</b>	<b>40.910,63</b>