



**COURT OF JUSTICE
OF THE EUROPEAN UNION**

**ANNUAL ACCOUNTS
FOR THE FINANCIAL YEAR 2019**

CERTIFICATION OF THE ANNUAL ACCOUNTS BY THE ACCOUNTING OFFICER

The annual accounts of the Court of Justice of the European Union ('the Court') for the financial year 2019 have been drawn up in accordance with the provisions 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, and the accounting rules laid down by the accounting officer of the Commission, as applicable by all the institutions and Union bodies.

I acknowledge my responsibility for the preparation and presentation of the annual accounts of the Court in accordance with the provisions of Article 246 of the Financial Regulation.

I have obtained from the authorising officer, who certified its reliability, all the information necessary for the establishment of the accounts that show the Court's assets and liabilities and the budgetary implementation.

I certify that, on the basis of this information and on such checks as I deemed necessary to enable me to sign off the accounts, I have a reasonable assurance that the accounts present fairly, in all material aspects, the financial position of the Court.

Luxembourg, 19 May 2020

Michel Goblet
Accounting Officer of the Court of Justice

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BALANCE SHEET at 31 December 2019

(euros)

	Note	2019	2018
NON-CURRENT ASSETS:			
Intangible assets	3.1	7 980 875.28	11 158 706.94
Tangible assets	3.2	382 819 563.61	291 338 552.73
Total non-current assets		390 800 438.89	302 497 259.67
CURRENT ASSETS:			
Current exchange assets	3.3.1	3 727 781.20	31 621 222.39
Exchange recoverables	3.3.2	9 280.93	7 094.13
Cash and cash equivalents	3.4	1 775 557.81	906 345.28
Total current assets		5 512 619.94	32 534 661.80
TOTAL ACTIF		396 313 058.83	335 031 921.47
NON-CURRENT LIABILITIES:			
Employee benefits	3.5	0.00	0.00
Other long-term liabilities	3.6	207 738 116.23	166 383 003.27
Total non-current liabilities		207 738 116.23	166 383 003.27
CURRENT LIABILITIES:			
Short-term provisions	3.7	0.00	0.00
Accounts payable	3.8	48 337 053.97	39 865 106.15
Total current liabilities		48 337 053.97	39 865 106.15
TOTAL LIABILITIES		256 075 170.20	206 248 109.42
NET ASSETS		140 237 888.63	128 783 812.05
Amounts to be called from Member States :			
<i>Cumulated result of previous financial years</i>		128 783 812.05	115 423 147.74
<i>Result of the financial year</i>		11 454 076.58	13 360 664.31
NET ASSETS		140 237 888.63	128 783 812.05
The accompanying notes form an integral part of these financial statements			

STATEMENT OF FINANCIAL PERFORMANCE at 31 December 2019

(euros)

	Note	2019	2018
REVENUE FROM NON-EXCHANGE TRANSACTIONS			
Revenue from the taxation of the remunerations	4.1	54 009 417.57	52 766 211.30
Other revenue from non-exchange transactions	4.2	50.76	832 207.45
Funds transferred from the Commission	4.3	361 000 000.00	351 000 000.00
Total revenue from non-exchange transactions		415 009 468.33	404 598 418.75
REVENUE FROM EXCHANGE TRANSACTIONS			
Financial income	4.4	0.00	0.00
Revenue from investments	4.5	0.00	18 955.00
Revenue from third-party transactions	4.6	1 054 120.21	592 938.28
Revenue from transactions with EU consolidated entities	4.7	20 426.50	5 434.72
Foreign exchange gains		3 144.83	1 987.10
Total revenue from exchange transactions		1 077 691.54	619 315.10
CHARGES			
Staff costs	4.8	-295 914 002.26	-288 280 730.16
Variations in liabilities related to employee benefits	4.9	0.00	0.00
Financial charges	4.10	-6 024 195.40	-6 436 456.06
Fixed-assets-related expenses	4.11	-29 429 662.39	-27 464 715.56
Other administrative expenditure	4.12	-68 398 523.69	-64 863 622.16
Expenditure with the EU consolidated entities	4.13	-4 857 392.00	-4 805 715.50
Adjustments/provisions		0.00	0.00
Foreign exchange losses		- 9 307.55	- 5 830.10
Total charges		-404 633 083.29	-391 857 069.54
ECONOMIC RESULT FOR THE FINANCIAL YEAR		11 454 076.58	13 360 664.31
The accompanying notes form an integral part of these financial statements			

CASH-FLOW STATEMENT at 31 December 2019

(euros)

	2019	2018
Profit or loss from ordinary activities	11 454 076.58	13 360 664.31
Adjustments regarding operating activities		
Amortization (intangible fixed assets) (+)	3 654 407.81	3 403 830.54
Depreciation (tangible fixed assets) (+)	25 717 220.90	23 779 775.50
Increase/(decrease) in provisions for risks and charges	0.00	- 831 991.00
Increase/(decrease) in amounts written down in respect of bad debts	0.00	3 123.38
(Increase)/decrease in short-term receivables	29 078 444.44	-10 836 542.02
(Increase)/decrease in receivables from the EU consolidated entities	-1 187 190.05	325 233.23
Increase/(decrease) in long-term liabilities	41 355 112.96	-22 440 273.60
Increase/(decrease) in short-term liabilities	4 662 422.35	- 317 434.85
Increase/(decrease) in liabilities towards the EU consolidated entities	3 809 525.47	-2 729 581.65
(Gains)/Losses on sales of assets, installations and equipment	58 033.68	281 109.52
NET CASH-FLOW FROM OPERATING ACTIVITIES	118 602 054.14	3 997 913.36
Investment activities		
Acquisition of tangible and intangible fixed assets (-)	-117 732 841.61	-4 906 670.92
Revenues from the transfer of tangible and intangible fixed assets (+)		
NET CASH-FLOW FROM INVESTMENT ACTIVITIES	-117 732 841.61	-4 906 670.92
Increase/(decrease) in employee benefits	0.00	0.00
NET CASH-FLOW FROM ORDINARY ACTIVITIES	869 212.53	- 908 757.56
Net increase/(decrease) in cash and cash equivalents	869 212.53	- 908 757.56
Cash and cash equivalents at the start of the financial year	906 345.28	1 815 102.84
Cash and cash equivalents at the end of the financial year	1 775 557.81	906 345.28
The accompanying notes form an integral part of these financial statements		

STATEMENT OF CHANGES IN NET ASSETS at 31 December 2019

(euros)

	2019	2018
Cumulative result from previous years	128 783 812.05	115 423 147.74
Economic result of the financial year	11 454 076.58	13 360 664.31
NET ASSETS at the end of the financial year	140 237 888.63	128 783 812.05

1. LEGAL PROVISIONS AND ACCOUNTING RULES

The present annual financial statements of the Court of Justice of the European Union ('the Court') have been drawn up in accordance with the provisions 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.

In accordance with Article 80 of the Financial Regulation, the accounting rules to be applied by the Union institutions, European offices and the agencies and Union bodies are based on internationally accepted accounting standards for the public sector (IPSAS). Those rules have been adopted by the accounting officer of the Commission, on the basis of the professional opinion of a consultative group of experts on accounting standards, following consultation with the other institutions. The accounting rules are regularly reconsidered and brought up to date as necessary.

2. ACCOUNTING PRINCIPLES

Presentation of financial statements

2.1. Accounting principles

The accounts of the European institutions and agencies consist of general accounts and budget accounts. Those accounts are kept on the basis of the calendar year. The budget accounts enable the implementation of the budget to be followed in detail. They are based on the modified cash accounting principle. The general accounts seek to charge the costs and revenue of the financial year and enable the financial statements at 31 December to be prepared.

The objective of the financial statements is to provide information on the assets and liabilities, financial performance, cash flows and statement of changes in net assets of the Court at 31 December of the year.

The financial statements present information, including information on the accounting methods, in such a way as to ensure that it is relevant, reliable, comparable and comprehensible. The financial statements are drawn up in accordance with the accounting principles set out in the accounting rules.

2.2 Currency and basis for conversion

Functional and reporting currency

The euro is the functional and reporting currency of the financial statements of the Court.

Transactions and balances

Foreign currency transactions are converted into euros on the basis of the exchange rates applicable on the date on which they are effected.

Foreign exchange gains and losses on conversion, at the exchange rate in force at 31 December of the financial year, balances of monetary assets and liabilities denominated in foreign currencies are recognised in the statement of financial performance.

Tangible and intangible fixed assets are calculated at the acquisition value converted into euros at the exchange rates in force at the date on which the value was determined.

2.3 Intangible fixed assets

Intangible fixed assets (licences for computer software and software developed in-house) are entered as assets on the balance sheet on the basis of their cost, reduced by amortization and accumulated loss of values. To be entered as assets in the balance sheet, they must be under the control of the entity and generate future economic benefits. The value of the assets above which their entry in the inventory is obligatory is set at EUR 420. Those assets are amortised on a straight-line basis over their estimated useful lifetime, namely 4 years. Intangible fixed assets developed in-house are capitalised when they satisfy the conditions laid down in accounting rule No 6 and provided that the estimated value on completion of each project concerned exceeds EUR 300 000. The development expenditure for projects below that threshold continues to be recorded as expenses in the statement of financial performance.

2.4 Tangible fixed assets

2.4.1 General accounting treatment

In accordance with accounting rule No 7, all the tangible fixed assets are stated at historical cost less depreciation and impairment losses. Historical cost includes expenditure that is directly attributable to the acquisition of the asset. The value of the assets, above which their entry in the inventory is obligatory, is set at EUR 420. Assets received without financial consideration (gifts, etc.) are valued at their market value.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the European Union and its cost can be measured reliably. Repairs and maintenance costs are charged to the statement of financial performance during the financial period in which they are incurred.

Depreciated assets are subject to a test whenever an event or a change in circumstances suggests that the accounting value may not be recoverable. A loss of value is recorded on the basis of the remainder of the accounting value of an asset over its recoverable service value.

Land and works of art are not depreciated as they are deemed to have an infinite life. Depreciation on other assets is calculated using the straight-line method to allocate their cost to their residual values over their estimated useful lives, as follows:

Depreciation rates

<i>Type of assets</i>	<i>Straight-line depreciation rate</i>
Buildings	4 %
Plant, machinery and equipment	12.5 % to 25 %
Furniture	10 % to 25 %
Other fixtures and fittings	12.5 % to 25 %
Vehicles	25 %
Computer hardware	25 %
Other tangible fixed assets	12.5 % to 25 %

Gains or losses on disposals are determined by comparing proceeds less selling expenses with the carrying amount of the disposed asset. They are included in the statement of financial performance.

2.4.2 Accounting treatment of finance leases

In accordance with accounting rule No 8, leases of tangible assets, where the institution has substantially all the risks and rewards of ownership, are classified as finance leases. Each lease payment is allocated between the liability and finance charges so as to achieve a constant rate on the outstanding finance balance. Lease obligations, net of financial charges, are entered as liabilities in the balance sheet and allocated to current and non-current liabilities according to their maturity. The interest element of the finance cost is charged to the statement of financial performance over the lease period.

Leases where the lessor retains a significant portion of the risks and rewards inherent to ownership are classified as operating leases. Payments made under operating leases are charged to the statement of financial performance.

2.5 Receivables

Receivables are carried at original amount less write-down for impairment. The amount of the write-down is recognised in the statement of financial performance.

2.6 Provisions

Provisions are recognised when the institution has a present obligation as a result of past events, it is more likely than not that an outflow of resources will be required to settle the obligation, and the amount can be reliably estimated.

2.7 Accrued and deferred income and charges

In accordance with the EU accounting rules, transactions and events are recognised in the financial statements in the period to which they relate. At the end of the accounting period, it is necessary to estimate all the charges relating to the financial year for which no invoice has been received (charges to be paid). Conversely, some payments made in the current year relate to subsequent periods (deferred charges).

Revenue is also accounted for in the period to which it relates. At the end of the financial year, when a debit note has not been entered in the accounts but the service has been provided or the goods have been supplied, the corresponding amount is accounted for in the financial statements as accrued income.

In addition, at the end of the financial year, if a debit note has been entered in the accounts but the service has not yet been provided or the goods have not yet been supplied, the corresponding revenue will be deferred and recognised in the subsequent accounting period.

3. NOTES TO THE BALANCE SHEET

NON-CURRENT ASSETS

3.1 INTANGIBLE FIXED ASSETS

(euros)

	Intangible assets under development	Other intangible assets	Total
Gross carrying amount at 31 December 2018	1 253 596.08	20 768 499.91	22 022 095.99
Acquisitions	336 020.46	140 555.69	476 576.15
Disposals		- 1 021.22	- 1 021.22
Transfers between categories	- 353 758.41	353 758.41	0.00
Other variations			0.00
Gross carrying amount at 31 December 2019	1 235 858.13	21 261 792.79	22 497 650.92
Accumulated depreciation at 31 December 2018		-10 863 389.05	-10 863 389.05
Amortisation charge for the financial year		-3 654 407.81	-3 654 407.81
Disposals		1 021.22	1 021.22
Impairment loss			0.00
Reversal of impairment loss			
Transfers between categories			
Other variations			
Accumulated amortisation at 31 December 2019	0.00	-14 516 775.64	-14 516 775.64
Net carrying amount at 31 December 2019	1 235 858.13	6 745 017.15	7 980 875.28
<i>Net carrying amount value at 31 December 2018</i>	<i>1 253 596.08</i>	<i>9 905 110.86</i>	<i>11 158 706.94</i>

The above amounts correspond to IT software licences purchased or internally developed software.

IT software licences purchased by the Court are entered as assets in the balance sheet on the basis of the costs incurred in acquiring each piece of software and bringing them into operation.

In accordance with accounting rule No 6, development expenditure incurred for the creation of new IT applications is capitalised, project by project, where for each project the estimated total value of

which exceeds EUR 300 000. The costs taken into account in the evaluation of the amount to be capitalised for each project are made up of all the direct external and internal costs attributable until final completion of the project. The direct external costs include the costs of equipment and services directly used and, in particular, the services of external consultants devoted to such development. The direct internal costs include the benefits (salaries and social security contributions) of employees directly working for the development of the project.

During the 2019 financial year, development costs for 2 projects (Scanning for the registries and SIGA) have been recorded as current intangible fixed assets for the total amount of EUR 336 020.46.

The 'Platform for the JNEU' project was put into production in 2019. As a result, they have been transferred to intangible fixed assets for the total amount of EUR 353 758.41.

Moreover, and for information, non-capitalisable research and development expenditure in 2019 amounted to EUR 37 631.67.

3.2 TANGIBLE FIXED ASSETS

3.2.1 Overview table of tangible fixed assets

	(euros)					
	Plant and equipment	Furniture and vehicles	IT equipment	Other tangible fixed assets	Financial leases	TOTAL
Gross carrying amount at 31 December 2018	1 511 095.64	10 803 600.33	13 779 461.38	3 639 018.09	601 679 053.77	631 412 229.21
Acquisitions	26 480.00	1 442 341.77	2 443 423.14	721 833.55	112 622 187.00	117 256 265.46
Disposals	- 32 081.40	- 470 709.48	- 662 283.05	- 209 065.02		-1 374 138.95
Transfers between categories of assets						0.00
Autres variations						0.00
Gross carrying amount at 31 December 2019	1 505 494.24	11 775 232.62	15 560 601.47	4 151 786.62	714 301 240.77	747 294 355.72
Accumulated depreciation at 31 December 2018	-1 425 595.77	-7 640 350.05	-10 888 610.40	-2 344 479.13	-317 774 641.13	-340 073 676.48
Depreciation for the financial year	- 43 238.87	- 630 959.95	-1 794 282.34	- 476 365.34	-22 772 374.40	-25 717 220.90
Disposals	32 081.40	470 709.48	662 283.05	209 065.02		1 374 138.95
Impairment loss		- 5 061.71		- 52 971.97		- 58 033.68
Reversal of impairment loss						0.00
Transfers between categories of assets						0.00
Other variations						0.00
Accumulated depreciation at 31 December 2019	-1 436 753.24	-7 805 662.23	-12 020 609.69	-2 664 751.42	-340 547 015.53	-364 474 792.11
NET CARRYING AMOUNT AT 31 DECEMBER 2019	68 741.00	3 969 570.39	3 539 991.78	1 487 035.20	373 754 225.24	382 819 563.61
<i>NET CARRYING AMOUNT AT 31 DECEMBER 2018</i>	<i>85 499.87</i>	<i>3 163 250.28</i>	<i>2 890 850.98</i>	<i>1 294 538.96</i>	<i>283 904 412.64</i>	<i>291 338 552.73</i>

3.2.2 Financial leases

Buildings ‘Annexes to the Palais’

On 15.11.1994, the Court signed, with the Luxembourg Government, a lease-purchase contract for the buildings called Annexes to the Palais (Erasmus, Thomas More and ‘C’ buildings), with a total surface area of 26 600 m², 24 500 m² and 14 800 m² respectively.

For the duration of the agreement, the Court is the tenant of the buildings; it will be able to exercise the purchase option once the purchase price has been paid in full (Article 8(4)).

The market value of each Annex corresponds to the cost net of tax of the building on the date of taking possession of the premises. The 4th recital of the agreement of 15.11.1994 stipulates that *‘the sale of property by the State to the Court, in compliance with the clauses of the abovementioned lease-purchase contracts, must take place, as regards the buildings, at cost price without any profit or loss to the State’*. Depreciation has been applied at the straight-line rate of 4% from the year of inauguration of the building, namely 1988 for the Erasmus building, 1992 for the Thomas More building and 1994 for Annexe ‘C’. At the end of the financial year, the gross value of the three buildings amounts to EUR 147 549 825.47 and is fully depreciated.

Those Annexes (Erasmus, Thomas More and Annex ‘C’) have undergone extensive renovation and compliance works in accordance with a rider to the contract signed on 25 March 2010. Those renovation/modernisation works began in 2011 and were completed in 2013. The value of those renovations (including the pre-financing costs), which amounted to EUR 81,094,193.30, were entered as assets in the balance sheet, as tangible fixed assets and written down from 1 July 2013, the date on which those renovated buildings were brought into service. In so far as the renovation works enabled the Annexes to be linked to the new *Palais* complex, so that the two building complexes thereafter formed a single whole, housing most of the Court’s departments, the depreciation period of the renovated Annexes was aligned with the remaining depreciation period of the buildings of the new *Palais* (until 30.11.2033). At the end of the financial year, the total depreciation amounts to EUR 25 710 570.13 bringing the net accounting value to EUR 55 383 623.17.

In accordance with accounting rule No 8, those buildings on lease-purchase and the cost of their renovation are recorded as assets in the Court’s balance sheet as tangible fixed assets and the instalments still to be paid are recorded as liabilities in the balance sheet under ‘Other long-term liabilities’ and ‘Long-term liabilities falling due within the year’ as regards the amount of the instalment for the following year.

Renovation of the *Palais* and construction of an extension to the Court’s buildings

On 16 July 2001, the State and the Court signed a framework contract concerning the renovation of the *Palais* and the construction of an extension to the Court’s buildings (ring surrounding the *Palais*, two high towers and a gallery linking the various buildings), defining in particular the terms of the construction, bringing into service and acquisition of those buildings. The gross surface area of that complex is 119 000 m².

In order to carry out the project in question, the Luxembourg State adopted a law on 18 July 2002. The Explanatory Memorandum to the Act provided that the construction project should be financed and carried out by a private developer.

On 18 December 2003, by agreement the State transferred to the property company Justicia the building rights over the construction land for the buildings until 31 December 2026. On the same date, the State concluded a lease-purchase contract with that property company, that contract to run for 20 years from 1 January 2007 and 31 December 2026 inclusive.

The State, as principal tenant, concluded in turn a lease-purchase contract with the Court (sub-tenant) on 13 June 2007, defining the terms of the Court's letting and purchase and, in addition, the terms of sale of the land. This contract will expire on the date on which the Court becomes the owner of all the buildings.

In accordance with its terms, the lease-purchase contract between the State and the Court will cover the entire period from the handover date, which was at the end of 2008, to the transfer of ownership of the Court's buildings, at the latest on 31 December 2026, against payment of an annual rental equal to the annual amount necessary to reimburse the sum corresponding to the sale price, including interim interest. At any time, the Court may make advance payments on the sale price independently of the annual instalments due. For its part, the State undertakes to sell the land occupied by the buildings to the Court by administrative bill of sale for a symbolic euro once the Court has become the owner of the buildings. However, should the buildings which have become the property of the Court subsequently be sold on, the Court must transfer the land to the State, which will buy it for a symbolic euro. In that case, the State has also undertaken to transfer building rights to the third party buyer. Thus, and in accordance with accounting rule No 7, 'Revenue from non-exchange transactions', the handover of the land amounts to a simple lease contract which does not require the value of the land to be entered as an asset in the balance sheet (observance of the principle of substance over form).

Entry in the balance sheet of that building complex has been done in accordance with accounting rule No 8 and the buildings are depreciated on a straight-line basis of 4% from the date on which they are brought into service until 2033. The outstanding instalments are entered as liabilities in the balance sheet as 'Other long-term liabilities' and 'Long-term liabilities falling due within the year' as regards the amount of the instalment for the following year.

The gross value of the buildings entered on the balance sheet at the end of the financial year amounts to EUR 371 884 293.00 and corresponds to the total cost of the works and the financial pre-financing. On the same date, the accumulated depreciation amounts to EUR 163 644 670.91 and the net accounting value is EUR 208 239 622.09.

Construction of a third tower (fifth extension)

On 21 February 2013, the State and the Court signed a framework contract for the construction of a fifth extension to the Court's buildings, defining in particular the terms of the construction, bringing into service and acquisition of those buildings. The gross surface area of that complex is 30.000 m².

By an open tender procedure, the State selected a private property company, which will be the legal owner of the new building. The State grants that property company building rights over the land reserved for the project. A lease-purchase agreement between the State and the same property company runs from the date of occupation of the building by the Court until the date on which the Court becomes the owner.

The State, as head lessee, in turn leased that construction to the Court (sub-lessee). Under the framework contract of 21/02/2013, that lease will take effect on the date of occupation of the buildings and will expire on the date on which the Court becomes the owner of the buildings in the 5th extension and by 31/12/2036 at the latest.

For the whole period of the lease-purchase, the Court will pay the State an annual fee, calculated on the basis of the sale price, including interim interest, at the time of acceptance of the buildings, which will be determined by an independent expert.

At any time, the Court may make advance payments on the sale price independently of the annual instalments due. For its part, the State undertakes to sell the land occupied by the buildings to the Court by administrative bill of sale for a symbolic euro once the Court has become the owner of the buildings. However, should the buildings which have become the property of the Court subsequently be sold on, the Court must transfer the land to the State, which will buy it for a symbolic euro. In that case, the State has also undertaken to transfer building rights to the third party buyer. Thus, and in accordance with accounting rule No 17, 'Revenue from non-exchange transactions', the handover of the land amounts to a simple lease contract which does not require the value of the land to be entered as an asset in the balance sheet (observance of the principle of substance over form).

The Court officially took possession of the new tower on 15 July 2019, although all the work had not yet been completed by that date. In accordance with Accounting Rule 8, the cost of this lease-purchase building is recorded as assets in the Court's balance sheet as tangible fixed assets and the instalments still to be paid are recorded as liabilities in the balance sheet under 'Other long-term liabilities' and 'Long-term liabilities falling due within the year' as regards the amount of the instalment for the following year. The estimated costs remaining on completion are recorded as potential off-balance sheet liabilities.

The gross value of the buildings entered in the balance sheet at the end of the financial year amounts to EUR 112 378 551.00 and corresponds to the cost of the works at 31 December 2019 plus the financial costs of pre-financing. Depreciation amounts to EUR 2 247 571.02 and the net book value is EUR 110 130 979.98.

Overview table of assets held on financial lease

	Gross carrying amount	Accumulated depreciation	Net carrying amount at year end
Annexes to the Palais (ABC)	147 549 825.47	147 549 825.47	0.00
Renovation of the Annexes (CJ8)	81 094 193.30	25 710 570.13	55 383 623.17
Renovation of the Palais and extension (CJ4)	371 884 293.00	163 644 670.91	208 239 622.09
Third Tower (CJ9)	112 378 551.00	2 247 571.02	110 130 979.98
Furniture	1 394 378.00	1 394 378.00	0.00
Total	714 301 240.77	340 547 015.53	373 754 225.24

CURRENT ASSETS

3.3 CURRENT RECEIVABLES

(euros)

	Balance at 31.12.2019	Balance at 31.12.2018
Current receivables from exchange transactions	3 727 781.20	31 621 222.39
Current receivables from non-exchange transactions	9 280.93	7 094.13
Total	3 737 062.13	31 628 316.52

3.3.1 Current receivables from exchange transactions

(euros)

	Balance at 31.12.2019	Balance at 31.12.2018
Claims against third parties (gross amount)	96 192.30	23 855.98
Write-down	- 4 930.86	- 4 930.86
Deferred charges (third party)	1 413 869.09	1 730 897.06
Deferred charges (EU consolidated entities)	1 822 169.87	535 022.37
Sundry claims against staff	375 277.60	348 696.95
Other receivables	5 984.77	28 859 484.77
Claims against EU consolidated entities	0.00	0.00
Accrued income (third party)	19 175.88	28 196.12
Accrued income (EU consolidated entities)	42.55	100 000.00
Total	3 727 781.20	31 621 222.39

Deferred charges

The deferred charges headings cover, first, charges paid in advance for financial year 2019 to third parties (in essence computer licences and maintenance as well as subscriptions and access to online databases for the library) and, second, advances paid to the Commission for ACIs (Auxiliary Conference Interpreters), the Publications Office and the Council.

Sundry claims against staff

This heading concerns the amounts to be recovered from officials (private childcare, undue payments to be recovered).

Other receivables

Following the entry on the assets side of the balance sheet of the CJ9 building project, the amount of the pre-payments of EUR 28 853 500.00 paid to the Luxembourg State, in accordance with the provisions of the framework contract signed on 21/02/2013 concerning the 5th extension of the Court's buildings, has been reversed and deducted from the debt corresponding to the future instalments payable to the Luxembourg State.

3.3.2 Current receivables from non-exchange transactions

(euros)

	Balance at 31.12.2019	Balance at 31.12.2018
Claims against Member States (gross amount)	9 280.93	7 094.13
Write-down		
Deferred charges (third party)		
Deferred charges (EU consolidated entities)		
Accrued income (third party)		
Accrued income (EU consolidated entities)		
Other miscellaneous receivables		
Total	9 280.93	7 094.13

Claims against Member States consist of VAT paid and to be recovered from the Member States.

3.4 CASH AND CASH EQUIVALENTS

(euros)

	Balance at 31.12.2019	Balance at 31.12.2018
Current accounts	1 775 403.05	906 229.87
Petty cash	154.76	115.41
Total	1 775 557.81	906 345.28

NON-CURRENT LIABILITIES

3.5 EMPLOYMENT BENEFITS

Since 2015, the provisions to be booked each year for benefits under both the staff and the Members' pension schemes are recognised in the Commission's accounts.

3.6 OTHER LONG-TERM LIABILITIES

(euros)

	Balance at 31.12.2019	Balance at 31.12.2018
Financial lease liability - renovated Annexes	29 524 565.96	34 090 419.87
Financial lease liability - new Palais and its extension	113 958 556.16	131 798 406.04
Financial lease liability – 3rd tower	63 827 707.16	
Financial lease liability – furniture	427 286.95	494 177.36
Total	207 738 116.23	166 383 003.27

This heading includes liabilities longer than one year for financial leases (see note 3.2.2 above). The liability concerning assets held on financial lease is allocated in order that the long-term part appears separately from the short-term part (see note 3.8.1).

Reconciliation between the total of future minimum lease payments, at the reporting date, and their present value

Total of minimum payments for financial leases at 31.12.2019 (reimbursement of capital plus interest) until their term	258 883 140.82
Total of interest outstanding beyond 31.12.2019	-24 891 524.54
Current value of minimum payments at 31.12.2019	233 991 616.28

Allocation of the current value of the minimum payments at 31.12.2019

Long-term liability > 5 ans	96 328 157.10
Long-term liability > 1 an et < 5 ans	111 409 959.13
Sub-total other long-term liability	207 738 116.23
Long-term liability due within the year	26 253 500.05
Total	233 991 616.28

CURRENT LIABILITIES

3.7 PROVISIONS FOR RISKS AND LIABILITIES

At the close of the financial year 2019, no provision had to be made.

3.8 PAYABLES

(euros)

	Balance at 31.12.2019	Balance at 31.12.2018
Long-term liabilities falling due within the year	26 253 500	22 439 299
Current payables - third party	5 946 709	3 253 154
Current payables - EU consolidated entities	4 057 407	439 304
Sundry payables	38 735	32 992
Accrued expenses - third party/staff	11 197 060	13 048 136
Accrued expenses - EU consolidated entities	843 643	652 221
Total	48 337 054	39 865 106

3.8.1. Long-term liabilities falling due within the year

(euros)

	Balance at 31.12.2019	Balance at 31.12.2018
Financial lease liability – renovated Annexes	4 627 674.26	4 553 032.77
Financial lease liability – new Palais and its extension	17 839 931.57	17 819 452.72
Financial lease liability – 3rd tower	3 719 003.50	
Financial lease liability – mobile equipment	66 890.72	66 813.93
Total	26 253 500.05	22 439 299.42

This heading includes liabilities falling due within a year in respect of financial leases (see note 3.2.2 above). The debt relating to assets on financial lease must be broken down in order to show the short-term part and the long-term part (see note 3.6).

3.8.2 Current payables – third party

This heading concerns invoices from suppliers to the Court received in 2019 and outstanding at the end of the financial year.

3.8.3 Current payables – EU consolidated entities

This heading sets out the amount of the debit notes received from EU consolidated entities in 2019 which are outstanding at the end of the financial year.

3.8.4. Sundry payables

This heading covered various staff-related commitments, namely parental contributions to the crèches retained from the staff to be reimbursed to the institutions, and various expenditure to be reimbursed to staff, particularly as salary, levies under attachment orders, or insurance.

3.8.5. Accrued expenses

(euros)

	Balance at 31.12.2019	Balance at 31.12.2018
Accrued expenses - third party/staff	11 197 059.97	13 048 135.59
Accrued expenses - EU consolidated entities	843 643.03	652 220.94
Total	12 040 703.00	13 700 356.53

The application of the principles of accrual accounting makes some adjustments necessary in order to allocate to each financial year the charges and income relating to it.

Accrued expenses – third party/staff

The amounts under this heading relate, mainly, to the estimate of the amount to be paid for leave not taken to 31 December 2019 at EUR 7 153 705.40, mission and training expenses to be reimbursed to staff at EUR 266 056.38, and the valuation of received assets or services supplied in 2019 as to the remainder, i.e. EUR 3 777 298.19, in respect of which no invoice had been received before the end of the year and in respect of which it is necessary to acknowledge both the corresponding expense and commitment.

Accrued expenses – EU consolidated entities

The amount of EUR 843 643.03 relates to payments to be made to the Commission and other EU consolidated entities (primarily for staff management).

4. NOTES TO THE STATEMENT OF FINANCIAL PERFORMANCE

- 4.1. This heading consists mainly of levies applied (taxes and social contributions) to the pay of the Members and the staff.
- 4.2. The amount of this item corresponds to costs paid by the Court to staff who have left the Institution to be recovered from the other institutions to which the staff have been transferred.
- 4.3. This figure includes all calls for funds from the Court to the Commission with a view to replenishing its bank account for the payment of the expenses during 2019.
- 4.4. The financial income corresponds to the interest of the Court's current account.
- 4.5. This item records the income related to investments that would be booked.
- 4.6. Third party income consists mainly of the repayment by a company of an unduly paid indemnity, following a judgment which overturned a conviction in first instance concerning the question of compliance with the reasonable time limit for judgment by the courts of the Union, (EUR 731 596.63) and, for the balance, income from the sale of photovoltaic energy, repayment of expenses relating to the rental of buildings and the recovery from third parties of amounts wrongly invoiced and paid.
- 4.7. This heading groups all the income from transactions with EU consolidated entities.
- 4.8. This figure corresponds mainly to the pay of the Members and staff of the Court and to the corresponding social contributions/allowances.
- 4.9. Since 2015, the provisions to be made each year in respect of services provided both to the staff and the Members' pension schemes have been recognized in the Commission's accounts.
- 4.10. The financial charges correspond, to the greater extent, to the interest recorded in respect of the lease-purchase of certain buildings (see point 3.2.2) and, to a much lesser extent, to the bank charges levied on the Court's current accounts.
- 4.11. The fixed assets expenses correspond to the depreciation of tangible and the amortisation of non-tangible fixed assets. The details concerning the depreciation and amortisation amounts are set out in notes 3.1 and 3.2 above.
- 4.12. Within the administrative expenses, the most significant headings are those relating to the leasing, maintenance, cleaning and upkeep of buildings, IT services and the acquisition of IT equipment, external services in the linguistic field, security and building surveillance services.
- 4.13. Expenses with the EU consolidated entities are made up in essence of expenditure on social matters (crèches), IT, interpretation (SCIC), and document publication (Publications Office).

5. OFF-BALANCE SHEET COMMITMENTS

CONTINGENT ASSETS

(euros)

	31.12.2019	31.12.2018
Performance guarantees	539 330	539 330
Other potential assets		
TOTAL	539 330	539 330

The total amount of guarantees, to ensure the proper performance of a number of contracts, received from the contracting partners, is EUR 539 330.

CONTINGENT LIABILITIES

(euros)

	31.12.2019	31.12.2018
LEASE CONTRATS		
Lease of equipment and vehicules (cars, photocopiers)	5 066 408	5 043 575
Lease of buildings	245 289	7 318 457
TOTAL A	5 311 696	12 362 032

VARIOUS CONTRACTS		
Building security contract	4 061 846	1 928 310
Cleaning contract	3 558 719	900 607
Maintenance contract for technical installations	2 586 599	2 406 263
Others	2 499 439	1 251 742
TOTAL B	12 706 603	6 486 922

TOTAL A + B	18 018 299	18 848 954
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Outstanding budgetary commitments not included in the cut-off	13 452 694	13 519 192
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Actions against the Court (1)	88 000	600 000
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Building project - 3rd tower (2)	35 272 197	152 301 000
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TOTAL GENERAL	66 831 190	185 269 146
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(1) This heading concerns actions for damages brought against the Court and the estimation of their potential financial effect. It must be borne in mind, however, that, in an action brought under Article 268 and the second paragraph of Article 340 of the TFEU, the applicant must

demonstrate a sufficiently serious breach by the institution of a rule of law intended to confer rights on individuals, actual damage suffered by the applicant, and a direct causal link between that breach and the harm allegedly suffered.

- (2) On 15 July 2019, the Court took possession of the third tower, although not all the work on this building project has yet been completed. The building has been recorded on the assets side of the Court's balance sheet for the construction cost plus financial costs at the end of the financial year. The amount included under this heading relates to the estimated cost of the work remaining to be carried out at 31 December 2019 in accordance with the indexed estimate drawn up for the bill.

6. RELATED PARTY DISCLOSURES

Accounting rule No 15 provides for disclosure concerning transactions between related parties.

Transactions between related parties

The related parties of the institution are the EU consolidated entities, listed in note 9 to the annual consolidated accounts published by the Commission, and the key management personnel of those institutions.

Transactions between the EU consolidated entities, the key management personnel of those institutions and the Institution take place as part of normal EU transactions.

There are no transactions between related parties which require disclosure in connection with the accounting rule.

Key management personnel of the Court

For the purpose of disclosure of information on the transactions between related parties, the key management personnel of the institution are:

- (1) the President of the Court,
- (2) the Judges and the Advocates General of the Court and the President, the Members of the General Court and the Registrars, that is to say a total of 96 Members,
- (3) the highest-level officials of the institution, that is to say 3 Directors General.

The key management personnel of the institution have not received EU loans and have not carried out transactions giving rise to remuneration or any benefit other than the remuneration and other entitlements under the Staff Regulations related to the post held, which are set out in note 7 to the consolidated annual accounts published by the Commission.

Legal basis:

The remuneration and other entitlements of the Members of the Court are governed by

- Regulation No 422/67/EEC, No 5/67/Euratom of the Council of 25 July 1967 determining the emoluments of the President and Members of the Commission, of the President, Judges, Advocates-General and Registrar of the Court of Justice, of the President, Members and Registrar of the General Court and of the President, Members and Registrar of the European Union Civil Service Tribunal (OJ 187, 8.8.1967, p. 1), last amended by Regulation (EC, Euratom) No 202/2005 (OJ L 33 of 5.2.2005, p. 1).
- Council Regulation (EU) No 2016/300 of 29 February 2016 determining the emoluments of EU high-level public office holders (OJ L58, 4.3.2016).

The remuneration and other entitlements of the high-level officials of the Court are governed by the following documents published on the Europa site:

- the Staff Regulations of Officials of the European Union;
- the Conditions of Employment of Other Servants of the European Union;
- the Rules on Sickness Insurance for Officials of the European Union.

7. EVENTS AFTER THE REPORTING DATE

At the date of signature of the accounts, no material event after the reporting date of the annual accounts requiring either an adjustment of the amounts recognised in the Court's financial statements or to be mentioned in these notes has either been found by the accounting officer or reported to him.

The following events should be mentioned:

- **BREXIT**
The current situation and the information available confirm that the exit of the United Kingdom from the European Union will have no financial impact on the Court's 2019 annual accounts.
- **Health crisis linked to COVID-19**
The current coronavirus-related health crisis does not require any adjustment to the figures reported for 2019. On the basis of the information available at the time of transmission of these accounts, the financial effects of the coronavirus crisis for subsequent reporting periods cannot be reliably estimated.

8. BUDGET RESULT 2019

The budget result of the financial year is calculated on the basis of the implementation data of the various appropriations available (appropriations of the financial year, appropriations carried over, revenue appropriations, assigned revenue appropriations). The detailed figures are set out in Annexes 1 to 4 below.

A more detailed analysis of the budget, the adjustments, their context, justification and impact is set out in the budgetary and financial management report of the Court.

	(euros)	
	31.12.2019	31.12.2018
Recovered revenue on entitlements established in the current year	55 117 992.15	53 295 104.29
Recovered revenue on entitlements established in the previous year	7 359.67	48 166.93
Total of recovered revenue on entitlements established	55 125 351.82	53 343 271.22
Payments made against current year appropriations	-399 346 519.54	-385 589 431.63
Payments made against current year assigned revenue	- 213 068.49	- 105 518.34
Total of payments made in the financial year	-399 559 588.03	-385 694 949.97
Payment appropriations of the year carried over to the following financial year	-24 553 735.59	-21 092 467.78
Assigned revenue appropriations carried over to the following financial year	- 924 682.55	- 520 528.82
Total of appropriations of the financial year carried over to the following year	-25 478 418.14	-21 612 996.60
Amount cancelled of payment appropriations carried over from the previous year	2 698 118.48	3 027 283.80
Amount cancelled of assigned revenue appropriations carried over from the previous year	31 776.31	48 976.46
Total of variations in appropriations carried over	2 729 894.79	3 076 260.26
Budget result of the financial year	-367 182 759.56	-350 888 415.09

9. RECONCILIATION OF ECONOMIC RESULT WITH BUDGET RESULT 2019

The economic result is calculated in accordance with the principles of accrual accounting. The result of the implementation of the budget is established, in accordance with the Financial Regulation, on the basis of the modified cash accounting principle (see point 7). As both are the result of the same underlying transactions, it is a useful control to ensure that they are reconcilable. The table below therefore sets out the various elements which are involved in the reconciliation between the economic result at 31 December 2019 and the budget result of 2019.

		(euros)
	31.12.2019	31.12.2018
Economic result of the financial year	11 454 076.58	13 360 664.31
<i>Total adjustments under accrual accounting (amounts included in the economic result but not in the budget result)</i>	<i>-312 338 590.84</i>	<i>-306 067 174.07</i>
Variation between the adjustments for accrual cut-off at 31/12/2018 and at 31/12/2019	611 585.64	- 287 388.98
Net payments received from the European Commission	-361 000 000.00	-351 000 000.00
Variation in the account of invoices to be received booked as charges at year end compared to the previous year	8 343.95	- 42 485.36
Depreciation and amortisation charge for the financial year	29 429 662.39	27 464 715.56
Variation in the provisions	- 24 595.47	- 558 554.71
Value reductions	0.00	3 123.38
Recovery orders issued in 2018 but not recovered	- 79 813.49	- 9 537.17
Payments made from from carry over of payment appropriations	18 859 285.02	18 511 971.99
Exchange rate differences	6 162.72	3 843.00
Other elements	- 149 221.60	- 152 861.78
<i>Total adjustments under accrual accounting (amounts included in the economic result but not in the economic result)</i>	<i>-66 298 245.30</i>	<i>-58 181 905.33</i>
Assets acquisition of the financial year	-5 110 654.61	-4 906 670.92
Recovery orders from previous years recovered during this financial year	7 477.17	50 321.27
Payments made against finance lease property transactions	-38 449 373.41	-34 793 805.93
Payment appropriations carried over to the following year	-25 478 418.14	-21 612 996.60
Cancellation of appropriations carried over from previous financial years	2 698 118.48	3 027 283.80
Cancellation of appropriations carried over arising from assigned revenue	31 776.31	48 976.46
Other elements	2 828.90	4 986.59
Budget result	-367 182 759.56	-350 888 415.09

ANNEXES

Annex 1 – Appropriations at 31.12.2019

Annex 2 – Revenue at 31.12.2019

Annex 3 – Assigned revenue at 31.12.2019

DETAILED IMPLEMENTATION OF APPROPRIATIONS IN 2019 (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	Transfers	Final appropriations in the financial year	Commitments	Payments	Commitments available	Appropriations cancelled	Appropriations automatically carried over Year N-1	Payments out of appropriations carried over	Appropriations cancelled
	(1)	(2)	(3) = (1) + (2)	(4)	(5)	(6) = (4) - (5)	(7) = (3) - (4)	(8)	(9)	(10) = (8) - (9)
1000 Remuneration and allowances	30.369.000,00		30.369.000,00	30.109.670,92	30.109.670,92	0,00	259.329,08	0,00	0,00	0,00
1002 Rights connected with entering the service, transfer, and leaving the service	2.038.000,00		2.038.000,00	1.241.900,00	956.699,88	285.200,12	796.100,00	269.656,20	0,00	269.656,20
102 Temporary allowances	3.731.000,00		3.731.000,00	2.054.453,43	2.054.453,43	0,00	1.676.546,57	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	299.750,00		299.750,00	299.750,00	34.339,53	265.410,47	0,00	242.201,39	95.371,17	146.830,22
106 Training	502.000,00		502.000,00	270.064,73	164.262,94	105.801,79	231.935,27	114.828,54	24.857,60	89.970,94
109 Provisional appropriation	0,00		0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Chapter 10 Members of the institution	36.939.750,00	0,00	36.939.750,00	33.975.839,08	33.319.426,70	656.412,38	2.963.910,92	626.686,13	120.228,77	506.457,36
1200 Remunerations and allowances	257.991.875,00	-8.500.000,00	249.491.875,00	248.249.479,78	248.249.479,78	0,00	1.242.395,22	0,00	0,00	0,00
1202 Paid overtime	708.000,00	0,00	708.000,00	665.853,79	665.853,79	0,00	42.146,21	0,00	0,00	0,00
1204 Rights connected with entering the service, transfer and leaving the service	2.253.000,00	-200.000,00	2.053.000,00	2.027.685,53	1.761.833,52	265.852,01	25.314,47	140.386,77	16.323,07	124.063,70
122 Allowances on early termination of service	230.000,00	0,00	230.000,00	184.534,38	184.534,38	0,00	45.465,62	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
Chapter 12 Officials and temporary staff	261.182.875,00	-8.700.000,00	252.482.875,00	251.127.553,48	250.861.701,47	265.852,01	1.355.321,52	140.386,77	16.323,07	124.063,70
1400 Other agents	8.208.000,00	312.000,00	8.520.000,00	8.036.147,86	8.036.147,86	0,00	483.852,14	0,00	0,00	0,00
1404 In-service training and staff exchange	1.444.000,00	-27.000,00	1.417.000,00	1.417.000,00	848.608,13	568.391,87	0,00	46.257,57	1.894,77	44.362,80
1405 Other external services	234.000,00	27.000,00	261.000,00	246.000,00	213.682,97	32.317,03	15.000,00	55.796,28	28.408,07	27.388,21
1406 External services in the linguistic field	15.699.000,00	0,00	15.699.000,00	15.605.447,99	11.828.232,62	3.777.215,37	93.552,01	3.458.030,79	3.399.205,53	58.825,26
149 Provisional appropriation	0,00		0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Chapter 14 Other staff and external services	25.585.000,00	312.000,00	25.897.000,00	25.304.595,85	20.926.671,58	4.377.924,27	592.404,15	3.560.084,64	3.429.508,37	130.576,27
1610 Miscellaneous expenditure for staff recruitment	180.500,00	0,00	180.500,00	144.507,41	118.038,47	26.468,94	35.992,59	23.931,75	12.362,88	11.568,87
1612 Further training	1.659.500,00	-100.000,00	1.559.500,00	1.528.061,33	706.717,39	821.343,94	31.438,67	969.748,66	819.671,89	150.076,77
162 Missions	498.500,00	0,00	498.500,00	498.500,00	272.898,04	225.601,96	0,00	162.444,67	29.070,01	133.374,66
1630 Social welfare	20.000,00	0,00	20.000,00	20.000,00	17.982,99	2.017,01	0,00	8.737,94	0,00	8.737,94
1632 Social contacts between members of staff and other welfare expenditure	308.500,00	30.000,00	338.500,00	333.856,93	321.053,50	12.803,43	4.643,07	13.732,73	5.980,07	7.752,66
1650 Medical service	205.000,00	0,00	205.000,00	120.845,50	94.505,43	26.340,07	84.154,50	49.718,31	24.471,72	25.246,59
1652 Restaurants and canteens	137.000,00	0,00	137.000,00	134.978,42	98.022,30	36.956,12	2.021,58	21.206,92	20.409,32	797,60
1654 Early childhood centre	3.260.000,00	-30.000,00	3.230.000,00	3.226.519,00	2.712.937,81	513.581,19	3.481,00	388.711,54	226.936,94	161.774,60
1655 PMO expenditure	118.000,00	0,00	118.000,00	118.000,00	0,00	118.000,00	0,00	86.500,00	78.783,27	7.716,73
1656 Type-II European Schools	58.500,00	0,00	58.500,00	58.500,00	39.466,40	19.033,60	0,00	0,00	0,00	0,00
Chapter 16 Other expenditure relating to persons working with the institution	6.445.500,00	-100.000,00	6.345.500,00	6.183.768,59	4.381.622,33	1.802.146,26	161.731,41	1.724.732,52	1.217.686,10	507.046,42
Title 1 Persons working with the institution	330.153.125,00	-8.488.000,00	321.665.125,00	316.591.757,00	309.489.422,08	7.102.334,92	5.073.368,00	6.051.890,06	4.783.746,31	1.268.143,75

Budget lines	Index 1 (appropriations in the financial year)							Index 4 (appropriations automatically carried over from preceding year)		
	Initial budget	Transfers	Final appropriations in the financial year	Commitments	Payments	Commitments available	Appropriations cancelled	Appropriations automatically carried over Year N-1	Payments out of appropriations carried over	Appropriations cancelled
	(1)	(2)	(3) = (1) + (2)	(4)	(5)	(6) = (4) - (5)	(7) = (3) - (4)	(8)	(9)	(10) = (8) - (9)
2000 Rent	7 034 000,00	37 420,47	7 071 420,47	7 071 420,47	7 071 420,46	0,01	0,00	0,00	0,00	0,00
2001 Lease/purchase	35 354 311,00	9 687 579,53	45 041 890,53	45 041 823,30	45 011 073,82	30 749,48	67,23	97 492,84	671,36	96 821,48
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	1 729 000,00	0,00	1 729 000,00	1 665 741,39	1 306 993,08	358 748,31	63 258,61	1 431 076,45	1 250 390,75	180 685,70
2008 Studies and technical assistance in connection with building projects	1 508 000,00	115 000,00	1 623 000,00	1 620 370,78	1 042 347,44	578 023,34	2 629,22	550 411,20	505 794,89	44 616,31
2022 Cleaning and maintenance	9 040 000,00	0,00	9 040 000,00	8 966 646,32	6 886 384,86	2 080 261,46	73 353,68	1 478 736,11	1 145 307,20	333 428,91
2024 Consumption of energy	2 822 000,00	-266 387,00	2 555 613,00	2 472 560,30	2 038 734,65	433 825,65	83 052,70	362 998,68	286 874,04	76 124,64
2026 Security and surveillance of buildings	7 522 000,00	0,00	7 522 000,00	7 514 107,26	6 702 672,51	811 434,75	7 892,74	702 426,57	615 172,61	87 253,96
2028 Insurance	135 000,00	-8 613,00	126 387,00	126 387,00	121 372,35	5 014,65	0,00	4 521,08	0,00	4 521,08
2029 Other expenditure on buildings	251 000,00	25 000,00	276 000,00	275 924,32	240 625,32	35 299,00	75,68	37 795,56	25 962,38	11 833,18
Chapter 20 Buildings and associated costs	65 395 311,00	9 590 000,00	74 985 311,00	74 754 981,14	70 421 624,49	4 333 356,65	230 329,86	4 665 458,49	3 830 173,23	835 285,26
2100 Purchase, servicing and maintenance of equipment and software	10 060 000,00	516 861,91	10 576 861,91	10 565 664,95	5 694 620,76	4 871 044,19	11 196,96	4 002 719,02	3 911 127,58	91 591,44
2102 External services for operation, creation and servicing of software and systems	13 230 000,00	-505 000,00	12 725 000,00	12 721 889,64	6 364 622,07	6 357 267,57	3 110,36	4 834 576,00	4 687 077,57	147 498,43
2103 Telecommunications	300 000,00	-11 861,91	288 138,09	288 138,09	247 331,18	40 806,91	0,00	57 181,05	50 910,60	6 270,45
212 Furniture	2 844 500,00	-200 000,00	2 644 500,00	2 630 945,68	2 272 869,50	358 076,18	13 554,32	252 446,28	237 703,57	14 742,71
214 Technical equipment and installations	785 000,00	-300 000,00	485 000,00	448 560,89	150 674,46	297 886,43	36 439,11	199 844,73	174 371,26	25 473,47
216 Vehicles	1 299 000,00	-150 000,00	1 149 000,00	1 148 058,84	1 061 048,29	87 010,55	941,16	66 130,86	31 278,44	34 852,42
Chapter 21 Data processing, equipment and movable property: purchase, hire and servicing	28 518 500,00	-650 000,00	27 868 500,00	27 803 258,09	15 791 166,26	12 012 091,83	65 241,91	9 412 897,94	9 092 469,02	320 428,92
230 Stationery, office supplies and various consumables	660 000,00	-140 000,00	520 000,00	504 400,66	442 903,37	61 497,29	15 599,34	163 977,96	153 098,15	10 879,81
231 Financial charges	15 000,00	0,00	15 000,00	6 000,00	4 286,73	1 713,27	9 000,00	1 905,80	1 310,80	595,00
232 Legal expenses and damages	20 000,00	0,00	20 000,00	7 426,74	7 426,74	0,00	12 573,26	11 023,36	10 410,96	612,40
236 Postal charges	127 000,00	0,00	127 000,00	119 000,00	94 897,93	24 102,07	8 000,00	31 116,94	17 346,48	13 770,46
238 Other administrative operating expenditure	1 299 000,00	0,00	1 299 000,00	1 248 028,43	1 185 208,60	62 819,83	50 971,57	86 885,76	40 148,14	46 737,62
Chapter 23 Current administrative expenditure	2 121 000,00	-140 000,00	1 981 000,00	1 884 855,83	1 734 723,37	150 132,46	96 144,17	294 909,82	222 314,53	72 595,29
252 Entertainment and representation expenses	142 000,00	0,00	142 000,00	138 187,82	67 499,18	70 688,64	3 812,18	24 956,17	15 814,12	9 142,05
254 Meetings, congresses and conferences	380 000,00	0,00	380 000,00	378 995,03	198 203,22	180 791,81	1 004,97	159 932,41	68 858,43	91 073,98
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
Chapter 25 Meetings and conferences	522 000,00	0,00	522 000,00	517 182,85	265 702,40	251 480,45	4 817,15	184 888,58	84 672,55	100 216,03
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	1 920 000,00	-312 000,00	1 608 000,00	1 554 457,36	985 842,35	568 615,01	53 542,64	367 304,31	274 212,76	93 091,55
2740 Official Journal	150 000,00	-50 000,00	100 000,00	97 086,78	97 086,78	0,00	2 913,22	0,00	0,00	0,00
2741 General publications	455 000,00	0,00	455 000,00	454 912,35	406 124,85	48 787,50	87,65	11 317,22	11 115,27	201,95
2742 Other information expenditure	175 000,00	50 000,00	225 000,00	224 047,53	145 370,45	78 677,08	952,47	101 551,36	93 511,53	8 039,83
Chapter 27 Information: acquisition, archiving, production and distribution	2 700 000,00	-312 000,00	2 388 000,00	2 330 504,02	1 634 424,43	696 079,59	57 495,98	480 172,89	378 839,56	101 333,33
Title 2 Buildings, furniture, equipment and miscellaneous operating expenditure	99 256 811,00	8 488 000,00	107 744 811,00	107 290 781,93	89 847 640,95	17 443 140,98	454 029,07	15 038 327,72	13 608 468,89	1 429 858,83
3710 Court expenses	59 000,00	0,00	59 000,00	17 716,20	9 456,51	8 259,69	41 283,80	2 250,00	2 134,10	115,90
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	17 716,20	9 456,51	8 259,69	41 283,80	2 250,00	2 134,10	115,90
Title 3 Expenditure resulting from special functions carried out by the institution	59 000,00	0,00	59 000,00	17 716,20	9 456,51	8 259,69	41 283,80	2 250,00	2 134,10	115,90
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	429 468 936,00	0,00	429 468 936,00	423 900 255,13	399 346 519,54	24 553 735,59	5 568 680,87	21 092 467,78	18 394 349,30	2 698 118,48

ANNEX 2

REVENUE SITUATION IN 2019 - ESTABLISHED ENTITLEMENTS AND ENTITLEMENTS CARRIED OVER

Budget lines	Heading	Initial budget	Established entitlements 2019	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	30.429.728,00	28.819.109,65	28.819.109,65	0,00
4040	Proceeds from the special levy on the salaries of Members of the institution, officials and other servants in active employment	5.307.730,00	5.104.646,15	5.104.646,15	0,00
	<i>total Chapter 40</i>	<i>35.737.458,00</i>	<i>33.923.755,80</i>	<i>33.923.755,80</i>	<i>0,00</i>
4100	Staff contributions to the pension scheme	20.389.756,00	20.070.891,07	20.070.891,07	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	16.770,70	16.770,70	0,00
	<i>total Chapter 41</i>	<i>20.389.756,00</i>	<i>20.087.661,77</i>	<i>20.087.661,77</i>	<i>0,00</i>
	Title 4	56.127.214,00	54.011.417,57	54.011.417,57	0,00
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	127.470,92	108.607,95	18.862,97
5020	Proceeds from the sale of publications, printed works and films - Assigned revenue	0,00	0,00	0,00	0,00
	<i>total Chapter 50</i>	<i>0,00</i>	<i>127.470,92</i>	<i>108.607,95</i>	<i>18.862,97</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	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>
5700	Revenue from the repayment of sums paid though not due - Assigned revenue	0,00	831.740,46	831.740,46	0,00
5730	Other contributions and refunds connected with the administrative operation of the institution - Assigned revenue	0,00	214.662,00	153.711,48	60.950,52
	<i>total Chapter 57</i>	<i>0,00</i>	<i>1.046.402,46</i>	<i>985.451,94</i>	<i>60.950,52</i>
5810	Revenue from insurance payments received - Assigned revenue	0,00	12.514,69	12.514,69	0,00
	<i>total Chapter 58</i>	<i>0,00</i>	<i>12.514,69</i>	<i>12.514,69</i>	<i>0,00</i>
	Title 5	0,00	1.186.388,07	1.106.574,58	79.813,49
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>
	Title 9	0,00	0,00	0,00	0,00
	Total	56.127.214,00	55.197.805,64	55.117.992,15	79.813,49

Budget lines	Heading	Carried over 2018 to 2019	Variations during 2019	Total carried over 2018 to 2019	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>
	Title 4	0,00	0,00	0,00	0,00	0,00
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	2.805,00	-117,50	2.687,50	627,50	2.060,00
	<i>total Chapter 50</i>	<i>2.805,00</i>	<i>-117,50</i>	<i>2.687,50</i>	<i>627,50</i>	<i>2.060,00</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	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	7.777,23	0,00	7.777,23	1.570,49	6.206,74
5730	Other contributions and refunds connected with the administrative operation of the institution - Assigned revenue	13.273,75	0,00	13.273,75	5.161,68	8.112,07
	<i>total Chapter 57</i>	<i>21.050,98</i>	<i>0,00</i>	<i>21.050,98</i>	<i>6.732,17</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>
	Title 5	23.855,98	-117,50	23.738,48	7.359,67	16.378,81
	Total	23.855,98	-117,50	23.738,48	7.359,67	16.378,81

ANNEX 3

USE OF ASSIGNED REVENUE IN 2019 - Index 11, 44 and 45

	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		
Budget line	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	0,00	0,00	0,00	0,00	0,00	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	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
1200 Remunerations and allowances	7.520,69	0,00	0,00	7.520,69	0,00	18.429,51	8.240,20	8.240,20	0,00	10.189,31	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	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
12 Official and temporary staff	7.520,69	0,00	0,00	7.520,69	0,00	18.429,51	8.240,20	8.240,20	0,00	10.189,31	0,00	0,00	0,00
1400 Other staff	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
1404 In-service training and staff exchange	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	430,23	0,00	0,00	430,23	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	49.660,07	0,00	0,00	49.660,07	0,00	64.025,83	64.025,83	64.025,83	0,00	0,00	0,00	0,00	0,00
14 Other staff and external services	50.090,30	0,00	0,00	50.090,30	0,00	64.025,83	64.025,83	64.025,83	0,00	0,00	0,00	0,00	0,00
1610 Miscellaneous expenditure for staff re	0,00	0,00	0,00	0,00	0,00	667,06	0,00	0,00	0,00	667,06	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	0,00	0,00	0,00	0,00	0,00	135,00	135,00	135,00	0,00	0,00	0,00	0,00	0,00
1632 Social contacts between members of staff and other welfare expenditure	167,00	0,00	0,00	167,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
1650 Medical service	55,14	55,14	55,00	0,00	0,14	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
1652 Restaurants and canteens	0,00	0,00	0,00	0,00	0,00	350,00	347,20	347,20	0,00	2,80	0,00	0,00	0,00
1654 Early Childhood Centre	8.162,00	0,00	0,00	8.162,00	0,00	2.528,00	0,00	0,00	0,00	2.528,00	0,00	0,00	0,00
16 Other expenditure relating to persons working with the institution	8.384,14	55,14	55,00	8.329,00	0,14	3.680,06	482,20	482,20	0,00	3.197,86	0,00	0,00	0,00
1 Persons working with the institution	65.995,13	55,14	55,00	65.939,99	0,14	86.135,40	72.748,23	72.748,23	0,00	13.387,17	0,00	0,00	0,00
2001 Lease-purchase	24.415,61	0,00	0,00	24.415,61	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
2007 Fitting-out of premises	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
2008 Studies and technical assistance in connection with building projects	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
2022 Cleaning and maintenance	24.768,74	3.609,30	2.589,30	21.159,44	1.020,00	20.882,58	19.366,72	8.129,88	11.236,84	1.515,86	7.018,80	0,00	7.018,80
2024 Energy consumption	129.352,56	80.842,43	80.842,43	48.510,13	0,00	48.275,46	48.275,46	48.275,46	0,00	0,00	0,00	0,00	0,00
2026 Security and surveillance of buildings	500,00	500,00	500,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00			0,00
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	8.987,23	4.994,00	4.994,00	3.993,23	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
20 Buildings and associated costs	188.024,14	89.945,73	88.925,73	98.078,41	1.020,00	69.158,04	67.642,18	56.405,34	11.236,84	1.515,86	7.018,80	0,00	7.018,80

	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		
Commitment Item	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	553,43	0,00	0,00	553,43	0,00	34.279,44	34.271,99	32.197,80	2.074,19	7,45	17.867,87	17.867,87	0,00
2102 External services for the operation, creation and maintenance of software and systems	9.600,00	4.514,00	0,00	5.086,00	4.514,00	21.008,50	20.274,30	10.812,96	9.461,34	734,20	5.383,68	3.370,99	2.012,69
2103 Telecommunications	7.641,89	0,00	0,00	7.641,89	0,00	16.641,96	12.141,96	11.167,54	974,42	4.500,00	18.695,34	18.594,96	100,38
212 Furniture	1.190,00	0,00	0,00	1.190,00	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	85.455,23	0,00	0,00	85.455,23	0,00	181.883,05	181.883,05	181.883,05	0,00	0,00	0,00	0,00	0,00
21 Data-processing, equipment and movable property: purchase, hire and maintenance	104.440,55	4.514,00	0,00	99.926,55	4.514,00	253.812,95	248.571,30	236.061,35	12.509,95	5.241,65	41.946,89	39.833,82	2.113,07
230 Stationery, office supplies and miscellaneous consumables	627,50	285,01	285,01	342,49	0,00	730,44	730,44	730,44	0,00	0,00	0,00	0,00	0,00
232 Legal expenses and damages	731.596,63	250.000,00	120.000,00	481.596,63	130.000,00	510,38	510,38	510,38	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	6.920,64	6.920,64	0,00	0,00	6.920,64	51.262,00	51.262,00	51.262,00	0,00	0,00	0,00	0,00	0,00
23 Current administrative expenditure	739.144,77	257.205,65	120.285,01	481.939,12	136.920,64	52.502,82	52.502,82	52.502,82	0,00	0,00	0,00	0,00	0,00
254 Meetings, congresses, conferences and	21,85	0,00	0,00	21,85	0,00	1.141,08	338,96	338,96	0,00	802,12	21,55	0,00	21,55
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	21,85	0,00	0,00	21,85	0,00	1.141,08	338,96	338,96	0,00	802,12	21,55	0,00	21,55
272 Documentation, library and archiving expenditure	5.055,81	50,75	50,75	5.005,06	0,00	5.257,49	3.601,20	3.531,20	70,00	1.656,29	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	0,00	0,00	0,00	0,00	0,00	3.533,80	3.514,00	3.514,00	0,00	19,80	0,00	0,00	0,00
27 Information: acquisition, archiving, production and distribution	5.055,81	50,75	50,75	5.005,06	0,00	8.791,29	7.115,20	7.045,20	70,00	1.676,09	0,00	0,00	0,00
2 Buildings, furniture, equipment and miscellaneous operating expenditure	1.036.687,12	351.716,13	209.261,49	684.970,99	142.454,64	385.406,18	376.170,46	352.353,67	23.816,79	9.235,72	48.987,24	39.833,82	9.153,42
3710 Court's expenses	11.252,00	3.752,00	3.752,00	7.500,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
37 Expenditure relating to certain institutions and bodies	11.252,00	3.752,00	3.752,00	7.500,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
3 Expenditure resulting from special functions carried out by the institution	11.252,00	3.752,00	3.752,00	7.500,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Total	1.113.934,25	355.523,27	213.068,49	758.410,98	142.454,78	471.541,58	448.918,69	425.101,90	23.816,79	22.622,89	48.987,24	39.833,82	9.153,42