



# REPORT ON BUDGETARY AND FINANCIAL MANAGEMENT FOR THE FINANCIAL YEAR 2019

## 1. INTRODUCTION

This report provides an overall view of budget implementation in 2019 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 2019 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 2019.

## 2. OVERVIEW OF BUDGET IMPLEMENTATION IN 2019

### 2.1 REVENUE

The estimated revenue of the Court for the financial year 2019 was EUR 56 127 214.

As shown in Table 1 below, the established entitlements in the financial year 2019 come to EUR 55 197 805 and are 1.66% lower than estimated.

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

(in euros)

TITLE	ESTIMATED REVENUE 2019	ESTABLISHED ENTITLEMENTS 2019	% of total
4 — Revenue accruing from persons working with the institutions and other Community bodies	56 127 214.00	54 011 417.57	97.85
5 — Revenue accruing from the administration of the institution	0.00	1 186 388.07	2.15
9 — Miscellaneous revenue	0.00	0.00	0.00
<b>TOTAL</b>	<b>56 127 214.00</b>	<b>55 197 805.64</b>	<b>100.00</b>
%	100.00%	98.34%	

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 98% of all revenue, while revenue in the other Titles represents 2% only.

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

As regards revenue from entitlements carried over from the preceding financial year, Table 2 below shows that revenue in Title 5 represents the total revenue from entitlements carried over and collected in 2019.

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

(in euros)

TITLE	CARRIED OVER 2018 TO 2019	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	23 738.48	7 359.67	100.00
9 — Miscellaneous revenue	0.00	0.00	0.00
<b>TOTAL</b>	<b>23 738.48</b>	<b>7 359.67</b>	<b>100.00</b>
%	100.00%	31.00%	

## 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 2019 came to EUR 429 468 936.

As shown in Table 3 below, budget implementation for the financial year 2019 amounts to EUR 423 900 255.13 and represents a high rate of use of final appropriations of 98.7%, which is slightly lower than in 2018 (99.18%).

As examined in more detail in Section 3, the budget implementation for the financial year 2019 is very good both for Title 1 (98.4% as opposed to 99% in 2018) and Title 2 (99.6% as opposed to 99.8% in 2018).

Generally, as in previous years, it may be observed that almost 75% of the budget implemented by the Court in 2019 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 2019	COMMITMENTS IN THE FINANCIAL YEAR 2019	% of total
1 — Persons working with the institution	321 665 125.00	316 591 757.00	74.68
2 — Buildings, furniture, equipment and miscellaneous operating expenditure	107 744 811.00	107 290 781.93	25.31
3 — Expenditure resulting from special functions carried out by the institution	59 000.00	17 716.20	0.01
10 — Other expenditure	0.00	0.00	0.00
<b>TOTAL</b>	<b>429 468 936.00</b>	<b>423 900 255.13</b>	<b>100.00</b>
%	100.00%	98.70%	

Annexes 3, 4a and 4b provide detailed additional data with figures on the use of appropriations in the financial year 2019 (comparison with 2018, 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 2018 to 2019, the total of which was EUR 21 092 467.78, a large proportion was used (87.21% in 2019 as opposed to 85.45% in 2018).

**Tableau 4 — Use of appropriations carried over**

(in euros)

TITLE	APPROPRIATIONS CARRIED OVER 2018 TO 2019	PAYMENTS OUT OF APPROPRIATIONS CARRIED OVER	CANCELLATIONS
1 — Persons working with the institution	6 051 890.06	4 783 746.31	1 268 143.75
2 — Buildings, furniture, equipment and miscellaneous operating expenditure	15 038 327.72	13 608 468.89	1 429 858.83
3 — Expenditure resulting from special functions carried out by the institution	2 250.00	2 134.10	115.90
10 — Other expenditure	0.00	0.00	0.00
<b>TOTAL</b>	<b>21 092 467.78</b>	<b>18 394 349.30</b>	<b>2 698 118.48</b>
%	100.00%	87.21%	12.79%

Annex 4a provides additional detailed information with figures on the use of appropriations carried over from 2018 to 2019.

### 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 2019	PAYMENTS 2019	ASSIGNED REVENUE CARRIED OVER 2019 TO 2020
1 — Persons working with the institution	65 995.13	55.00	65 940.13
2 — Buildings, furniture, equipment and miscellaneous operating expenditure	1 036 687.12	209 261.49	827 425.63
3 — Expenditure resulting from special functions carried out by the institution	11 252.00	3 752.00	7 500.00
10 — Other expenditure	0.00	0.00	0.00
<b>TOTAL</b>	<b>1 113 934.25</b>	<b>213 068.49</b>	<b>900 865.76</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 2018 TO 2019	PAYMENTS 2019	CANCELLATION OF ASSIGNED REVENUE FOR 2018 NOT ELIGIBLE FOR CARRYING OVER	ASSIGNED REVENUE CARRIED OVER 2019 TO 2020
1 — Persons working with the institution	86 135.40	72 748.23	13 387.17	0.00
2 — Buildings, furniture, equipment and miscellaneous operating expenditure	385 406.18	352 353.67	9 235.72	23 816.79
3 — Expenditure resulting from special functions carried out by the institution	0.00	0.00	0.00	0.00
10 — Other expenditure	0.00	0.00	0.00	0.00
<b>TOTAL</b>	<b>471 541.58</b>	<b>425 101.90</b>	<b>22 622.89</b>	<b>23 816.79</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 2018 CARRIED OVER TO 2019	PAYMENTS 2019	CANCELLATION OF ASSIGNED REVENUE
1 — Persons working with the institution	0.00	0.00	0.00
2 — Buildings, furniture, equipment and miscellaneous operating expenditure	48 987.24	39 833.82	9 153.42
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>48 987.24</b>	<b>39 833.82</b>	<b>9 153.42</b>

The appropriations from assigned revenue established during the financial year 2019 came to EUR 1 113 934, more than 85% of which corresponds to revenue from:

- the reimbursement by a company of damages unduly paid following a judgment which set aside a judgment delivered at first instance concerning observance of the obligation to adjudicate within a reasonable time by the EU Courts (EUR 731 596);
- the sale of electricity produced by the panels of photovoltaic cells (EUR 108 607);
- reimbursement by the Commission and Council of excess advance payments (EUR 67 442);
- reimbursement of expenditure in respect of the leasing of buildings and reimbursement of expenditure by staff such as telephone calls or public transport (EUR 51 845);
- compensation paid by insurance companies (EUR 12 515).

It must also be noted that a very high percentage of appropriations from assigned revenue carried over from 2018 to 2019 was used (90.2%).

**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 2019, as shown in Table 6, the Court made 15 budget transfers pursuant to Article 29 of the Financial Regulation 2018/1046, representing a total of EUR 11.1 million, or 2.6% 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 10.18 million, or 91.7% of the total amount of the transfers made in 2019), 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 9.84 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).

Next, with respect to the remaining EUR 342 000, 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' (Item 1632 'Social contacts between members of staff and other welfare expenditure'), in the amount of EUR 33 000, due to the European Commission's notice of an expected increase in expenditure concerning the Committee on Social Activities of the Institutions and Bodies of the European Union in Luxembourg (CSA). Second, EUR 312 000 was used in order to fund the recruitment of auxiliary contract staff responsible for preparing summaries of unpublished court decisions.

**Table 6 — Transfers of appropriations**

(in euros)

TYPE OF TRANSFER	NUMBER OF TRANSFERS IN 2019	TOTAL AMOUNT TRANSFERRED
Title to title	2	312 000.00
Chapter to chapter	0	0.00
Article to article	1	30 000.00
Item to item	11	920 441.44
Mixed ('mopping-up' transfer)	1	9 840 000
<b>TOTAL</b>	<b>15</b>	<b>11 102 441.44</b>

### 3. BUDGET IMPLEMENTATION IN 2019 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 2019 was EUR 321 665 125. That funding represents almost 75% of the Court's total budget. Those appropriations were committed to the extent of EUR 316 591 757, which represents a very high rate of implementation of 98.42% (98.99% in 2018).

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

(in euros)

TITLE 1	APPROPRIATIONS IN THE FINANCIAL YEAR 2019	COMMITMENTS IN THE FINANCIAL YEAR 2019	% of implementation
10 — Members of the institution	36 939 750.00	33 975 839.08	91.98
12 — Officials and temporary staff	252 482 875.00	251 127 553.48	99.46
14 — Other staff and external services	25 897 000.00	25 304 595.85	97.71
16 — Other expenditure relating to persons working with the Institution	6 345 500.00	6 183 768.59	97.45
<b>TOTAL</b>	<b>321 665 125.00</b>	<b>316 591 757.00</b>	<b>98.42</b>



### 3.1.1 CHAPTER 10 — MEMBERS OF THE INSTITUTION

The final appropriations in this Chapter, amounting to EUR 36 939 750, were committed to the extent of EUR 33 975 839.08, which represents a rate of implementation of 91.98% in 2019 (96.1% in 2018).

It has to be pointed out that a budget surplus of approximately EUR 3 million became available in this Chapter for the following reasons in particular:

- there were no unexpected resignations at the General Court in 2019. Consequently, the initial estimate that there would be two unexpected departures from the General Court, before the expiry of current terms of office, gave rise to a considerable budget surplus within several budget lines;
- 3 of the 8 Members of the Court of Justice whose mandate was not renewed in 2018 opted directly for a retirement pension paid from the Commission's budget instead of a temporary allowance, which would have been paid by the Court within budget line 102;
- during the partial renewal of the General Court in October 2019, two Members remained until the end of the year awaiting their replacements, one Member left without waiting for the arrival of his successor and one of the Members who left the Institution received directly the retirement pension;
- certain Members were not appointed in 2019 (two Members of the General Court, expected in the context of the reform, and two Members of the Court of Justice expected following the unexpected resignation of one Member and the death of another).

Lastly, the salary adjustment on 1 July 2019, which was more limited than initially envisaged by the European Commission (+ 2% instead of + 2.3%), accounts for another portion of the budget surplus in Chapter 10.

### 3.1.2 CHAPTER 12 — OFFICIALS AND TEMPORARY STAFF

The final appropriations in this Chapter, amounting to EUR 252 482 875, were committed to the extent of EUR 251 127 553.48, which represents the same very high rate of implementation as in 2018 (99.5%).

Generally, it is to be borne in mind that Chapter 12 represents the largest volume of appropriations in the Court's budget (some 59% of final appropriations). Accordingly, the budget surplus established during the financial year 2019 compared with the initial appropriations for the year 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 the absence of unforeseen resignations of Members of the General Court and the fact that two Members of that court remain in office pending the arrival of their successors, as explained in Section 3.1.1: this entailed a lesser renewal in the staff of the chambers and therefore there were budget savings in terms of installation allowances (for staff entering the service) and resettlement allowances (for staff leaving).

Another part of the budget surplus in Chapter 12 can be explained, as stated in Chapter 3.1.1, by the fact that two Members of the General Court, expected in the context of the increase in the number of judges in that court, were not appointed in 2019.

Lastly, the salary adjustment on 1 July 2019, more limited than initially envisaged by the European Commission (2% instead of 2.3%), accounts for another portion of the budget surplus in Chapter 12 (EUR 353 000).

It is important to emphasise that the proportion of posts occupied was very high level in 2019 (approximately 97% 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 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.

Part of the budget surplus within this chapter (EUR 8.7 million) was used 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 25 897 000, were committed to the extent of EUR 25 304 595.85, which represents a rate of implementation of 97.71% (98.65% in 2018).

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 2019 is 94.32% (96.15% in 2018).

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 that item was 99.4% in 2019 (100% in 2018).

Two transfers of appropriations totalling EUR 312 000 were made in 2019 from Article 272 'Documentation, library and archiving expenditure' to line 1400 'Other staff' in order to fund the recruitment of auxiliary contract staff throughout the year responsible for preparing summaries of unpublished court decisions (see Section 2.2.4).

### 3.1.4 CHAPTER 16 — OTHER EXPENDITURE RELATING TO PERSONS WORKING WITH THE INSTITUTION

The final appropriations in this Chapter, amounting to EUR 6 345 500, were committed to the extent of EUR 6 183 768.59, which results in a rate of implementation of 97.45%, which is identical to the 2018 rate.

Two items in this chapter represent 75.5% of the final appropriations. These are item 1612 'Further training', where the rate of implementation came to 97.98% (compared to 98.13% in 2018), and item 1654 'Early childhood centre,' where the rate of implementation was almost 100% in 2019, just as in 2018.

An amount of EUR 100 000 from item 1612 was available (some requests for training, initially planned, eventually not materialised) in order to finance the 'mopping-up' transfer operation at the end of the year (see Section 2.2.4).

## 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 2019 came to EUR 107 744 811. That amount represents 25.1% of the Court's entire budget in 2019. Those appropriations were committed to the extent of EUR 107 290 782, which represents a very high rate of implementation of 99.6% in 2019 (99.8% in 2018).

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

(in euros)

TITLE 2	APPROPRIATIONS IN THE FINANCIAL YEAR 2019	COMMITMENTS IN THE FINANCIAL YEAR 2019	% of implementation
20 — Buildings and associated costs	74 985 311.00	74 754 981.14	99.69
21 — Data processing, equipment and movable property: purchase, hire and servicing	27 868 500.00	27 803 258.09	99.77
23 — Current administrative expenditure	1 981 000.00	1 884 855.83	95.15
25 — Meetings and conferences	522 000.00	517 182.85	99.08
27 — Information: Acquisition, archiving, production and distribution	2 388 000.00	2 330 504.02	97.59
<b>TOTAL</b>	<b>107 744 811.00</b>	<b>107 290 781.93</b>	<b>99.58</b>

### 3.2.1 CHAPTER 20 — BUILDINGS AND ASSOCIATED COSTS

The final appropriations in this Chapter, amounting to EUR 74 985 311, were committed to the extent of EUR 74 754 981.14, which results in a very high rate of implementation of 99.69% (99.98% in 2018).

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 73.97% (EUR 55 465 311) and 26.03% (EUR 19 520 000) 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 2019 amounted to EUR 7 071 420, with a 100% rate of implementation, as in 2018.

As regards final expenditure in item 2001 'Lease/purchase', that amounted to EUR 45 041 823 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 Court's various buildings, and to advance payment under the lease-purchase contract for the project for the fifth extension to the Court's buildings (see Section 2.2.4), paid for with the budget surpluses arising from Chapters 12, 16, 20, 21 and 23 in the amount of EUR 9.84 million.

As regards expenditure in Article 202 'Buildings-related costs', this amounted to EUR 19 355 625 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 was 99.2% in 2019.

Appropriations in item 2022 'Cleaning and maintenance', which covers cleaning activities and expenditure relating to the general maintenance of the buildings occupied by the Court, amounted to EUR 8 966 646 in 2019 and were implemented at a rate of 99.19%.

Item 2024 'Energy consumption' was implemented at a rate of 96.75%. In the course of the year, a budget surplus of EUR 250 000 was found, due to less energy consumption in comparison with the forecasts, which made it possible to finance part of the end-of-year 'mopping-up' transfer (see Section 2.2.4).

Lastly, expenditure on the supervision of the buildings occupied by the Institution used 99.9% of the appropriations available for item 2026 'Security and supervision of buildings', which was EUR 7 522 000.

### 3.2.2 CHAPTER 21 — DATA PROCESSING, EQUIPMENT AND FURNITURE

The final appropriations in this Chapter, amounting to EUR 27 868 500, were committed to the extent of EUR 27 803 258.09, which represents a very high rate of implementation of 99.8%, as in 2018.

The appropriations in Chapter 21 are for the most part (84.65%) 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, the rate of implementation was almost 100%.

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 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.

As regards the three other articles in Chapter 21, their rate of implementation in 2019 varied as follows: 99.5% as against 99% in 2018 for Article 212 'Furniture', 92.5% as against 98.7% in 2018 for Article 214 'Technical equipment and installations' and 99.9% as against 99.8% in 2018 for Article 216 'Vehicles'.

In 2019, there was a very significant increase in expenditure in respect of Article 212, EUR 2 million compared with 2018 (EUR 2 630 946 in 2019 as against EUR 623 473 in 2018), which is explained by the need to furnish the third tower, which was completed in that year. An amount of EUR 100 000 was able to be used to finance the 'mopping-up' transfer operation at the end of the year (see Section 2.2.4), since it was necessary to refurbish to a lesser extent than predicted.

As regards Article 214, 'Technical materials and facilities', EUR 300 000 was used to finance the end-of-year 'mopping up' transfer (see Section 2.2.4), following the postponement of certain purchases of security equipment.

As regards Article 216, an amount of EUR 150 000 was used to fund the end-of-year 'mopping-up' transfer (see Section 2.2.4). These budget surpluses are attributable to the fact that the expenditure connected with the use of Members' function cars, which depend in particular on kilometres driven, was lower than forecast.

### 3.2.3 CHAPTER 23 — CURRENT ADMINISTRATIVE EXPENDITURE

The final appropriations in this Chapter, amounting to EUR 1 981 000, were committed to the extent of EUR 1 884 856, which represents a rate of implementation of 95.15% (93.81% in 2018).

It may usefully be noted that:

- expenditure in Article 230 'Stationery, office supplies and various consumables' amounted to EUR 504 401 in 2019 (97% implementation rate). A budget surplus of EUR 140 000 within that budget line was used in the context of the end-of-year 'mopping up' transfer (see Section 2.2.4), which is explained principally by the fall in the consumption of paper and by rigorous optimisation and monitoring of supplies;
- expenditure in Article 231 'Financial charges' amounted to EUR 6 000 in 2019 just as in 2018 (rate of implementation of 40% in 2019 compared with 30% in 2018). In that regard, the assumption that negative interest would have to be incurred on the Institution's current account was not borne out in 2019, as in 2018;
- expenditure in Article 232 'Legal expenses and damages', which is by definition very difficult to estimate, amounted to EUR 7 427 in 2019 (rate of implementation of 37.13%).
- expenditure in Article 236 'Postal charges' was EUR 119 000 (rate of implementation of 93.7% compared with 89.58% in 2018). 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 87% in 2019, as against 38% in 2012). The amount of expenditure in this line has fallen from EUR 541 308 in 2012 to EUR 119 000 in 2019;
- expenditure in Article 238 'Other administrative expenditure' amounted to EUR 1 248 028 in 2019 compared with EUR 374 845 in 2018 (96.08% rate of implementation in 2019 compared with 88.51% in 2018). That significant increase in expenditure in 2019 compared with 2018 is directly linked to the relocation of part of the staff to the third tower recently carried out.

### 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 517 183. Accordingly, the rate of implementation of appropriations in 2019 is 99.08% compared with 98.83% in 2018.

### 3.2.5 CHAPTER 27 — INFORMATION: ACQUISITION, ARCHIVING, PRODUCTION AND DISTRIBUTION

The final appropriations in this Chapter, amounting to EUR 2 388 000, were committed to the extent of EUR 2 330 504 in 2019, which represents a rate of implementation of 97.59% in 2019, as against 98.73% in 2018. The appropriations in this chapter are divided between two budget articles:

- expenditure in Article 272 'Documentation, library and archiving expenditure', which amounted in 2019 to EUR 1 554 457 (implementation rate in 2019 of 96.67% as against 98.17% in 2018). EUR 312 000 was transferred to line 1400 'Other staff' in order to fund throughout 2019 the recruitment of contract staff responsible for preparing summaries of unpublished court decisions (see Section 2.2.4);
- expenditure in Article 274 'Production and distribution of information' which amounted in 2019 to EUR 776 047 and shows an implementation rate of 99.5% in 2019 (99.8% in 2018).

In 2019, the appropriations under that article funded, first, the costs of the Institution's material in the Official Journal of the European Union and the costs of the European Court Reports. Second, the appropriations in Article 274 cover, inter alia, the cost of publishing the Court's Annual Report and information material (books, brochures, folders and new multimedia animations).

Lastly, Article 274 is also used to cover 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 2019, those appropriations amounted to EUR 59 000, as in 2018, and were committed to the extent of EUR 17 716, which represents a rate of implementation of 30.03% (29.82% in 2018).

This expenditure, for which the Institution is liable, relating to legal aid, covering lawyers' fees and other expenses, is difficult to estimate.

## COMPARISON BY CHAPTER OF THE IMPLEMENTATION OF REVENUE IN 2018 AND 2019

(in euros)

Chapters/ Articles	HEADING	ESTABLISHED ENTITLEMENTS 2019	ESTABLISHED ENTITLEMENTS 2018	DIFFERENCE	DIFF.%
400	Proceeds from taxation on the salaries, wages and allowances of Members of the institution, officials and other servants	28.819.109,65	28.108.261,62	710.848,03	2,53%
404	Proceeds from the special levy on the salaries of Members of the institution, officials and other servants in active employment	5.104.646,15	4.968.256,89	136.389,26	2,75%
40	Miscellaneous taxes and deductions	33.923.755,80	33.076.518,51	847.237,29	2,56%
410	Staff contributions to the pension scheme	20.070.891,07	19.679.730,43	391.160,64	1,99%
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	16.770,70	9.962,36	6.808,34	68,34%
41	Contribution to the pension scheme	20.087.661,77	19.689.692,79	397.968,98	2,02%
<b>TITLE 4</b>		<b>54.011.417,57</b>	<b>52.766.211,30</b>	<b>1.245.206,27</b>	<b>2,36%</b>
500	Proceeds from the sale of movable property - Assigned revenue	127.470,92	138.168,60	-10.697,68	-7,74%
502	Proceeds from the sale of publications, printed works and films - Assigned revenue	0,00	2.875,00	-2.875,00	-100,00%
50	Proceeds from the sale of movable and immovable property	127.470,92	141.043,60	-13.572,68	-9,62%
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	0,00	645,38	-645,38	-100,00%
55	Revenue from the proceeds of services supplied or work carried out	0,00	645,38	-645,38	-100,00%
570	Revenue from the repayment of sums paid though not due - Assigned revenue	831.740,46	91.044,23	740.696,23	813,56%
573	Other contributions and refunds connected with the administrative operation of the institution - Assigned revenue	214.662,00	287.267,44	-72.605,44	-25,27%
57	Other contributions and refunds connected with the administrative operation of the institution	1.046.402,46	378.311,67	668.090,79	176,60%
581	Revenue from insurance payments received - Assigned revenue	12.514,69	18.429,51	-5.914,82	-32,09%
58	Miscellaneous compensation	12.514,69	18.429,51	-5.914,82	-32,09%
<b>TITLE 5</b>		<b>1.186.388,07</b>	<b>538.430,16</b>	<b>647.957,91</b>	<b>120,34%</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>55.197.805,64</b>	<b>53.304.641,46</b>	<b>1.893.164,18</b>	<b>3,55%</b>

## 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>
	<b>Title 4</b>	<b>56.127.214,00</b>	<b>54.011.417,57</b>	<b>54.011.417,57</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	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>
	<b>Title 5</b>	<b>0,00</b>	<b>1.186.388,07</b>	<b>1.106.574,58</b>	<b>79.813,49</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>56.127.214,00</b>	<b>55.197.805,64</b>	<b>55.117.992,15</b>	<b>79.813,49</b>

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>
	<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	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>
	<b>Title 5</b>	<b>23.855,98</b>	<b>-117,50</b>	<b>23.738,48</b>	<b>7.359,67</b>	<b>16.378,81</b>
	<b>Total</b>	<b>23.855,98</b>	<b>-117,50</b>	<b>23.738,48</b>	<b>7.359,67</b>	<b>16.378,81</b>



## COMPARISON BY CHAPTER OF THE IMPLEMENTATION OF APPROPRIATIONS IN 2018 AND 2019

(in euros)

Chapters	HEADING	COMMITMENTS 2019	COMMITMENTS 2018	DIFFERENCE	DIFF.%
10	Members of the institution	33.975.839,08	32.234.266,23	1.741.572,85	5,40%
12	Officials and temporary staff	251.127.553,48	244.990.645,78	6.136.907,70	2,50%
14	Other staff and external services	25.304.595,85	23.602.659,60	1.701.936,25	7,21%
16	Other expenditure relating to persons working with the institution	6.183.768,59	6.187.418,35	-3.649,76	-0,06%
	<b>TITLE 1</b>	<b>316.591.757,00</b>	<b>307.014.989,96</b>	<b>9.576.767,04</b>	<b>3,12%</b>
20	Buildings and associated costs	74.754.981,14	73.707.472,10	1.047.509,04	1,42%
21	Data processing, equipment and movable property: purchase, hire and servicing	27.803.258,09	22.023.254,74	5.780.003,35	26,25%
23	Current administrative expenditure	1.884.855,83	1.187.222,83	697.633,00	58,76%
25	Meetings and conferences	517.182,85	515.912,89	1.269,96	0,25%
27	Information: Acquisition, archiving, production and distribution	2.330.504,02	2.215.453,18	115.050,84	5,19%
	<b>TITLE 2</b>	<b>107.290.781,93</b>	<b>99.649.315,74</b>	<b>7.641.466,19</b>	<b>7,67%</b>
37	Expenditure relating to certain institutions and bodies	17.716,20	17.593,71	122,49	0,70%
	<b>TITLE 3</b>	<b>17.716,20</b>	<b>17.593,71</b>	<b>122,49</b>	<b>0,70%</b>
<b>GENERAL TOTAL</b>		<b>423.900.255,13</b>	<b>406.681.899,41</b>	<b>17.218.355,72</b>	<b>4,23%</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)
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	986 699,88	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	64 262,94	105 801,79	231 935,27	14 838,54	24 857,60	88 076,94
109 Provisional appropriation	0,00		0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
<b>Chapter 10 Members of the institution</b>	<b>36 939 750,00</b>	<b>0,00</b>	<b>36 939 750,00</b>	<b>33 975 839,08</b>	<b>33 319 426,70</b>	<b>656 412,38</b>	<b>2 963 910,92</b>	<b>626 686,13</b>	<b>120 228,77</b>	<b>506 457,36</b>
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
<b>Chapter 12 Officials and temporary staff</b>	<b>261 182 875,00</b>	<b>-8 700 000,00</b>	<b>252 482 875,00</b>	<b>251 127 553,48</b>	<b>250 861 701,47</b>	<b>265 852,01</b>	<b>1 355 321,52</b>	<b>140 386,77</b>	<b>16 323,07</b>	<b>124 063,70</b>
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 development	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
<b>Chapter 14 Other staff and external services</b>	<b>25 585 000,00</b>	<b>312 000,00</b>	<b>25 897 000,00</b>	<b>25 304 595,85</b>	<b>20 926 671,58</b>	<b>4 377 924,27</b>	<b>592 404,15</b>	<b>3 560 084,64</b>	<b>3 429 508,37</b>	<b>130 576,27</b>
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	18 000,00	0,00	18 000,00	18 000,00	0,00	18 000,00	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
<b>Chapter 16 Other expenditure relating to persons working with the institution</b>	<b>6 445 500,00</b>	<b>-100 000,00</b>	<b>6 345 500,00</b>	<b>6 183 768,59</b>	<b>4 381 622,33</b>	<b>1 802 146,26</b>	<b>161 731,41</b>	<b>1 724 732,52</b>	<b>1 217 686,10</b>	<b>507 046,42</b>
<b>Title 1 Persons working with the institution</b>	<b>330 153 125,00</b>	<b>-8 488 000,00</b>	<b>321 665 125,00</b>	<b>316 591 757,00</b>	<b>309 489 422,08</b>	<b>7 102 334,92</b>	<b>5 073 568,00</b>	<b>6 051 890,06</b>	<b>4 783 746,31</b>	<b>1 268 143,75</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	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	9,487,579.53	44,841,890.53	45,041,890.53	45,011,073.92	30,740.48	67.33	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	6,886,394.86	2,080,261.46	73,553.68	1,455,307.20	1,455,307.20	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	83,652.70	362,998.68	286,874.04	76,124.64
2026 Security and surveillance of buildings	7,352,000.00	0.00	7,352,000.00	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	276,000.00	240,655.37	35,344.63	75.68	37,795.56	25,962.38	11,833.18
<b>Chapter 20 Buildings and associated costs</b>	<b>65,395,311.00</b>	<b>9,590,000.00</b>	<b>74,985,311.00</b>	<b>74,754,981.14</b>	<b>70,421,624.49</b>	<b>4,333,356.65</b>	<b>220,320.86</b>	<b>4,665,458.49</b>	<b>3,830,173.23</b>	<b>835,285.26</b>
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	11,966.96	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	237,331.18	40,806.91	0.00	57,181.05	50,910.60	6,270.45
212 Furniture	2,844,500.00	-500,000.00	2,344,500.00	2,630,945.08	2,727,869.50	358,076.18	3,535.52	232,446.28	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	1,148,038.84	1,061,048.29	87,010.55	94.16	66,130.86	31,278.44	34,852.42
<b>Chapter 21 Data processing equipment and movable property: purchase, hire and servicing</b>	<b>28,518,500.00</b>	<b>-650,000.00</b>	<b>27,868,500.00</b>	<b>27,803,258.09</b>	<b>15,791,166.26</b>	<b>12,012,091.83</b>	<b>65,241.91</b>	<b>9,412,897.94</b>	<b>9,092,469.02</b>	<b>320,428.92</b>
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	15,999.34	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
2321 Legal expenses and damages	20,000.00	0.00	20,000.00	7,426.74	7,426.74	0.00	12,573.26	1,023.36	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	1,288,028.43	1,185,208.60	62,819.83	50,971.57	86,885.76	40,148.14	46,737.62
<b>Chapter 23 Current administrative expenditure</b>	<b>2,121,000.00</b>	<b>-140,000.00</b>	<b>1,981,000.00</b>	<b>1,884,855.83</b>	<b>1,734,723.37</b>	<b>150,132.46</b>	<b>96,144.17</b>	<b>294,909.82</b>	<b>222,314.53</b>	<b>72,595.29</b>
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 Miscellaneous operating expenditure	80,000.00	0.00	80,000.00	79,595.03	198,203.22	180,791.81	104.97	59,332.41	68,558.43	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
<b>Chapter 25 Meetings and conferences</b>	<b>522,000.00</b>	<b>0.00</b>	<b>522,000.00</b>	<b>517,182.85</b>	<b>265,702.40</b>	<b>251,480.45</b>	<b>4,817.15</b>	<b>184,888.58</b>	<b>84,672.55</b>	<b>100,216.03</b>
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	33,422.64	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
2745 Official publications	150,000.00	0.00	150,000.00	149,929.39	99,000.00	50,929.39	0.00	0.00	0.00	0.00
2749 Other information expenditure	15,000.00	50,000.00	65,000.00	25,017.43	14,370.45	78,671.08	65.27	101,551.26	93,511.33	8,039.93
<b>Chapter 27 Information: acquisition, archiving, production and distribution</b>	<b>2,700,000.00</b>	<b>-312,000.00</b>	<b>2,388,000.00</b>	<b>2,330,904.02</b>	<b>1,634,424.43</b>	<b>696,079.59</b>	<b>57,495.98</b>	<b>480,172.89</b>	<b>378,839.56</b>	<b>101,333.33</b>
<b>Title 2 Buildings, furniture, equipment and miscellaneous operating expenditure</b>	<b>99,256,811.00</b>	<b>8,488,000.00</b>	<b>107,744,811.00</b>	<b>107,290,781.93</b>	<b>89,847,640.95</b>	<b>17,443,140.98</b>	<b>454,029.07</b>	<b>15,038,327.72</b>	<b>13,608,468.89</b>	<b>1,429,858.83</b>
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 EAEU 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>17,716.20</b>	<b>9,456.51</b>	<b>8,259.69</b>	<b>41,283.80</b>	<b>2,250.00</b>	<b>2,134.10</b>	<b>115.90</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>17,716.20</b>	<b>9,456.51</b>	<b>8,259.69</b>	<b>41,283.80</b>	<b>2,250.00</b>	<b>2,134.10</b>	<b>115.90</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>429,468,936.00</b>	<b>0.00</b>	<b>429,468,936.00</b>	<b>423,900,255.13</b>	<b>399,346,519.54</b>	<b>24,553,735.59</b>	<b>5,568,680.87</b>	<b>21,092,467.78</b>	<b>18,394,349.30</b>	<b>2,698,118.48</b>

## IMPLEMENTATION OF COMMITMENT APPROPRIATIONS BY SERVICE

SERVICES	FINAL APPROPRIATIONS IN THE FINANCIAL YEAR	COMMITMENTS
Directorate-General of Administration		
Chapter 10	36.640.000,00	33.676.089,08
Chapter 12	252.482.875,00	251.127.553,48
Chapter 14	10.198.000,00	9.699.147,86
Chapter 16	6.188.900,00	6.027.168,59
Chapter 20	74.985.311,00	74.754.981,14
Chapter 21	4.277.000,00	4.227.565,41
Chapter 23	1.932.500,00	1.852.452,17
Chapter 25	12.000,00	8.187,82
Total	386.716.586,00	381.373.145,55
Directorate-General for Information		
Chapter 21	23.590.000,00	23.575.692,68
Chapter 23	21.500,00	21.464,00
Chapter 27	2.380.000,00	2.329.754,02
Total	25.991.500,00	25.926.910,70
Directorate-General for Multilingualism		
Chapter 14	15.641.500,00	15.556.976,87
Total	15.641.500,00	15.556.976,87
Protocol and Visits Directorate		
Chapter 21	1.500,00	0,00
Chapter 23	7.000,00	3.512,92
Chapter 25	510.000,00	508.995,03
Total	518.500,00	512.507,95
Research and Documentation Directorate		
Chapter 14	57.500,00	48.471,12
Chapter 27	8.000,00	750,00
Total	65.500,00	49.221,12
Other services (Court Registries and Legal Adviser on Administrative Matters)		
Chapter 10	299.750,00	299.750,00
Chapter 16	156.600,00	156.600,00
Chapter 23	20.000,00	7.426,74
Chapter 37	59.000,00	17.716,20
Total	535.350,00	481.492,94
General Total	429.468.936,00	423.900.255,13

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	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 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	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	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	
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	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	

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	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
2102 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	0.00
2121 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
21216 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 participation in public events	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
255 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





# COURT OF JUSTICE OF THE EUROPEAN UNION

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