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(Notices)

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AGENCIES

COURT OF JUSTICE

REPORT ON BUDGETARY AND FINANCIAL MANAGEMENT FOR THE FINANCIAL YEAR 2016

(2017/C 192/01)

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Report on budgetary and financial management for the financial year 2016

Court of Justice of the European Union

1. INTRODUCTION

This report, in accordance with Article 142 of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union⁽¹⁾ (the Financial Regulation) and Article 227 of the rules of application of that financial regulation, is to 'give an account, both in absolute terms and expressed as a percentage, at least, of the rate of implementation of the appropriations together with summary information on the transfers of appropriations among the various budget items'. It serves also to describe, first, 'the achievement of the objectives for the year, in accordance with the principle of sound financial management' and, secondly, 'the financial situation and the events which have had a significant influence on activities during the year'.

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

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

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

2016 brought implementation, almost in their entirety, of the first two phases of the reform of the judicial structure of the European Union resulting from Regulation (EU, Euratom) 2015/2422 of the European Parliament and of the Council of 16 December 2015 amending Protocol No 3 on the Statute of the Court⁽²⁾. Thus, in the course of 2016, 11 new judges entered into office in the context of the reform's first phase, which provides for an increase of 12 in the number of judges of the General Court. As regards the second phase, which resulted in the European Union Civil Service Tribunal ceasing to exist and in the transfer of its jurisdiction to the General Court as from 1 September 2016, five additional judges were appointed to the General Court (the procedures for appointing the final two judges, linked to that second phase, were still ongoing at the end of 2016). That reform, by virtue of the number of judges of the General Court being doubled in a three-stage process extending until 2019, will enable the Institution to continue to fulfil its task in the interests of litigants while meeting the objectives of quality and efficiency of justice.

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

⁽¹⁾ OJ L 298, 26.10.2012, p. 1.

⁽²⁾ OJ L 341, 24.12.2015, p. 14.

It is important to emphasise the scale of the increased productivity achieved by the Court, thanks to the coordinated efforts of the courts and of all the support services which made it possible, over the period 2007-2016, for the number of cases closed to rise by 46 %, while the increase in the number of the support services' staff was extremely limited over the same period (+ 3,5 % taking into account enlargement to include Croatia and 0,1 % without that enlargement).

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

During the year, certain specific reinforcements of appropriations, detailed in the present report, have proved necessary in order to avoid bottlenecks, in particular in the area of translation, likely to delay the handling of cases. This was, first, in order to cover additional needs in the field of external translation and, secondly, to ensure an increase in IT data storage capacity and the workstations' power, as well as ensuring that IT security and the stability of certain management applications were strengthened. In addition, with the aim of reducing the financial burden in relation to future charges concerning the project for the fifth extension to the buildings of the Court (third tower), a transfer was made in order to finance an advance payment under a lease/purchase contract relating to buildings. Next, an amending budget in the area of security, presented at interinstitutional level by the European Commission, was approved by the budgetary authority at the end of October 2016, the amount allocated to the Court being EUR 1,8 million to be divided between four budget lines.

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

2. OVERVIEW OF BUDGETARY IMPLEMENTATION IN 2016

2.1. Revenue

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

As shown in **Table 1** below, the established entitlements in the financial year 2016 come to EUR 49 886 228 and are 3,1 % lower than estimated.

Table 1

Estimated revenue and established entitlements

(in euros)			
Title	Estimated revenue 2016	Established entitlements 2016	% of total
4 — Revenue accruing from persons working with the institutions and other Community bodies	51 505 000,00	49 052 176,16	98,33
5 — Revenue accruing from the administrative operation of the institution	0,00	834 052,18	1,67
9 — Miscellaneous revenue	0,00	0,00	0,00
Total	51 505 000,00	49 886 228,34	100,00
%	100,00	96,86	

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

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

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

Table 2

Revenue from entitlements carried over

<i>(in euros)</i>			
Title	Carried over 2015 to 2016	Revenue from entitlements carried over	% of total
4 — Revenue accruing from persons working with the institutions and other Community bodies	556,55	556,55	0,98
5 — Revenue accruing from the administrative operation of the institution	71 619,06	56 343,46	99,02
9 — Miscellaneous revenue	0,00	0,00	0,00
Total	72 175,61	56 900,01	100,00
%	100,00	78,84	

2.2. Expenditure*2.2.1. Appropriations for the financial year*

The appropriations for expenditure initially entered in the Court's budget for the financial year 2016 came to EUR 378 187 000. The final appropriations, on the other hand, came to EUR 380 002 000, after inclusion of amending budget 3/2016 concerning security, in the total amount of EUR 1,8 million.

As shown in **Table 3** below, budget implementation for the financial year 2016 amounts to EUR 373 271 167 and represents a very high rate of use of final appropriations of 98,23 %, which is slightly below the rate in 2015 (99 %) due mainly to the gradual arrival in 2016 of 12 new judges at the General Court corresponding to the first stage of the strengthening of that court (one of those judges had yet to be appointed at the end of 2016).

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

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

As examined in more detail in Chapter 3, both the 2016 budget implementation of Title 1 and Title 2 was very considerable (98,1 % and 98,6 % respectively as compared with 99 % and 99,4 % in 2015).

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

Table 3

Commitments of appropriations in the financial year

<i>(in euros)</i>			
Title	Appropriations in the financial year 2016	Commitments in the financial year 2016	% of total
1 — Persons working with the institution	288 283 500,00	282 869 178,71	75,78

(in euros)

Title	Appropriations in the financial year 2016	Commitments in the financial year 2016	% of total
2 — Buildings, furniture, equipment and miscellaneous operating expenditure	91 659 500,00	90 394 988,70	24,22
3 — Expenditure resulting from special functions carried out by the institution	59 000,00	7 000,00	0,00
10 — Other expenditure	0,00	0,00	0,00
Total	380 002 000,00	373 271 167,41	100,00
%	100,00	98,23	

Annexes III, IVa and IVb provide detailed additional data with figures on the use of appropriations in the financial year 2016 (comparison with 2015 and details of implementation by budget line and by service)

2.2.2. Appropriations carried over

Table 4 below shows that, of the appropriations carried over from 2015 to 2016, the total of which was EUR 19 810 458, a very large proportion was used, as had previously been the case in 2015 (90 % in 2016 as compared with 88,4 % in 2015).

Table 4

Use of appropriations carried over

(in euros)

Title	Appropriations carried over 2015 to 2016	Payments out of appropriations carried over	Cancellations
1 — Persons working with the institution	4 595 728,77	3 483 433,08	1 112 295,69
2 — Buildings, furniture, equipment and miscellaneous operating expenditure	15 194 201,60	14 339 375,17	854 826,43
3 — Expenditure resulting from special functions carried out by the institution	20 527,28	12 060,80	8 466,48
10 — Other expenditure	0,00	0,00	0,00
Total	19 810 457,65	17 834 869,05	1 975 588,60
%	100,00	90,03	9,97

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

2.2.3. Appropriations corresponding to assigned revenue

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

Table 5 below shows details, by title, of the sums of assigned revenue carried over from one financial year to another, and of the assigned revenue established and collected during the financial year. It also shows that the percentage of assigned revenue appropriations carried over from 2015 to 2016 used was very high (93,1 %).

Table 5

Use of assigned revenue

(in euros)

Title	Assigned revenue carried over 2015 to 2016	Assigned revenue 2016	Payments 2016	Cancellation of assigned revenue for 2015 not eligible for carrying over	Assigned revenue carried over 2016 to 2017
1 — Persons working with the institution	294 225,17	368 913,46	278 856,58	15 487,70	368 794,35
2 — Buildings, furniture, equipment and miscellaneous operating expenditure	489 404,35	510 286,65	547 253,95	24 351,93	428 085,12
3 — Expenditure resulting from special functions carried out by the institution	20 553,50	2 391,00	5 000,00	15 553,50	2 391,00
10 — Other expenditure	0,00	0,00	0,00	0,00	0,00
Total	804 183,02	881 591,11	831 110,53	55 393,13	799 270,47

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

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

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

2.2.4. Transfers of appropriations

In the course of the financial year 2016, as shown in Table 6, the Court made 19 budget transfers pursuant to Articles 25 and 27 of the Financial Regulation, representing a total of EUR 13,1 million, or 3,5 % of final appropriations. The effects of the various transfers can be seen at item level in **Annex IVa**.

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

The largest reinforcement of appropriations concerns a transfer to budget line 2 0 0 1 'Lease/purchase' to the extent of EUR 2,5 million, intended to finance an advance payment under a lease/purchase contract relating to buildings, with the aim of reducing the financial burden in relation to future charges concerning the project for the fifth extension to the buildings of the Court (third tower).

Next, as regards the remaining EUR 3,5 million of transfers, the reinforcements submitted to the budgetary authority made it possible to cope with unforeseen needs under Title 1 'Persons working with the institution' (EUR 1,8 million in order to increase the appropriations for freelance translation and EUR 0,2 million for line 1 6 5 4 'Early Childhood Centre'), and also under Title 2 'Buildings, furniture, equipment and miscellaneous operating expenditure'. Under Title 2, first, there was a reinforcement of EUR 1,3 million to increase the storage capacity and power of the lawyer-linguists' workstations and to finance a series of urgent measures to strengthen IT security and the stability of the Translation Directorate-General's main management application. Secondly, there was a EUR 0,2 million reinforcement in order (i) to ensure the replacement of machines in the reproduction workshop; and (ii) to finance the 2016 share of logistical costs and costs of preserving the historical archives of the Court incurred by the European University Institute in Florence.

Table 6

Transfers of appropriations*(in euros)*

Type of transfer	Number of transfers in 2016	Total amount transferred
Title to title	3	3 803 000,00
Chapter to chapter	4	2 125 000,00
Article to article	1	120 000,00
Item to item	11	7 093 565,34
Total	19	13 141 565,34

3. BUDGET IMPLEMENTATION IN 2016 BY CHAPTER**3.1. Title 1 — Persons working with the institution**

As shown in **Table 7** below, the final budget funding of Title 1 for the financial year 2016 comes to EUR 288 283 500. This funding represents almost 76 % of the Court's total budget. Those appropriations were committed to the extent of EUR 282 869 179, a rather high rate of implementation of 98,12 % (99 % in 2015).

Table 7

Use of appropriations in the financial year*(in euros)*

Title 1	Appropriations in the financial year 2016	Commitments in the financial year 2016	% of implementation
1 0 — Members of the institution	32 899 500,00	30 329 098,12	92,19
1 2 — Officials and temporary staff	227 857 500,00	225 901 709,22	99,14
1 4 — Other staff and external services	21 190 000,00	20 649 295,78	97,45
1 6 — Other expenditure relating to persons working with the institution	6 336 500,00	5 989 075,59	94,52
Total	288 283 500,00	282 869 178,71	98,12

3.1.1. Chapter 1 0 — Members of the institution

The final appropriations in this chapter, amounting to EUR 32 899 500, were committed to the extent of EUR 30 329 098, which results in a rate of implementation of 92,2 % in 2016 (98,7 % in 2015).

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

- because of the fact that the number of Members whose terms of office were not renewed was lower than that envisaged when the 2016 budget was being drawn up (six departures at the General Court in 2016 as against nine departures envisaged, and no departures at the Court of Justice in 2016 as against two departures envisaged),
- because of the impact on line 1 0 2 'Temporary allowances', during 12 months in 2016, of four departures at the Court of Justice in October 2015 as against six departures initially envisaged, and

- because of the fact the decisions appointing the additional judges to the General Court who had to take up their duties in the context of the first and second stages of that court's reform were adopted very gradually in the course of 2016 or had yet to be adopted as at 31 December 2016, as explained in point 2.2.1 above.

A portion of that surplus, approximately EUR 0,64 million, has been used to reinforce the appropriations of Article 210 'Equipment, operating costs and services related to data-processing and telecommunications' in order to increase the storage capacity and power of the lawyer-linguists' workstations and to finance a series of urgent measures to strengthen IT security and the stability of the Translation Directorate-General's main management application. Next, a portion of that surplus has also been used to reinforce the appropriations of line 1 6 5 4 'Early childhood centre' in Chapter 1 6, following the increase in the Court's share of expenditure on private crèches compared with the initial forecasts by the managing institution, and following the agreement entered into by the Court with the Office for the Administration and Payment of Individual Entitlements (PMO) for the administration of certain matters concerning the Court's staff.

A further portion of that surplus (EUR 0,45 million) made it possible to finance two arrears of salary paid to the Members of the Institution: first, following the adjustment to salaries of + 2,4 % as from 1 July 2015 (as against + 1,2 % estimated when the 2016 budget was being drawn up) with a 12-month impact on the 2016 budget and, secondly, following the adjustment of + 3,3 % as from 1 July 2016 (as against + 1,8 % estimated when the 2016 budget was being drawn up) with a 6-month impact on the 2016 budget.

3.1.2. Chapter 1 2 — Officials and temporary staff

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

Generally, it is to be borne in mind that Chapter 1 2 represents the largest volume of appropriations in the Court's 2016 budget (some 60 % of the total budget). The surplus established during the financial year 2016 remains, therefore, limited, having regard both to the total amount of those appropriations and to the difficulties of making budget estimates nearly 12 months ahead, using numerous forecasting parameters that are necessarily only estimates (rate of salary increases, tempo of recruitment or turnover, rate of standard abatement, etc.).

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

A portion of the abovementioned surpluses (EUR 3,4 million) made it possible to finance two arrears of salary paid to the Institution's staff: first, following the adjustment to salaries of + 2,4 % as from 1 July 2015 (as against + 1,2 % estimated when the 2016 budget was being drawn up) with a 12-month impact on the 2016 budget and, secondly, following the adjustment of + 3,3 % as from 1 July 2016 (as against + 1,8 % estimated when the 2016 budget was being drawn up) with a 6-month impact on the 2016 budget.

A further portion of those budgetary surpluses (EUR 1,8 million) has been used to reinforce line 1 4 0 6 'External services in the linguistic field', because of the need to have greater recourse to the services of freelance translators compared with the forecasts initially made in February 2015.

Those budget surpluses have also made it possible to reinforce by EUR 0,9 million the appropriations of Article 210 'Equipment, operating costs and services related to data-processing and telecommunications' of Chapter 2 1, in order to finance a series of urgent measures to strengthen IT security and the stability of the Translation Directorate-General's main management application (see point 2.2.4 above).

In addition, as to the final portion (EUR 2,5 million), those surpluses were used for the 'mopping-up' transfer at the end of 2016 (see point 2.2.4 above).

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

Lastly, the Court always turns to good account the analysis of the disparities in implementation found in the appropriations of Chapter 1 2, in order to continue to refine its methodology for estimating remuneration and pensions and thereby endeavour to improve as much as possible its performance in the implementing of appropriations.

3.1.3. Chapter 1 4 — Other staff and external services

The final appropriations in this chapter, amounting to EUR 21 190 000, were committed to the extent of EUR 20 649 296, which represents a rate of implementation of 97,45 % (99,8 % in 2015).

The final appropriations in Chapter 1 4 are mainly concentrated in two budget items.

Approximately one third of the appropriations in this chapter are allocated to item 1 4 0 0 'Other staff'. The rate of implementation of the final appropriations for item 1 4 0 0 is 96,4 % (as against a rate close to 100 % in 2015), which has given rise to savings of appropriations in 2016.

The impact on the budget (EUR 92 000) of two arrears of salary paid to contract agents should be noted: first, following the adjustment to salaries of + 2,4 % as from 1 July 2015 (as against + 1,2 % estimated when the 2016 budget was being drawn up) with a 12-month impact on the 2016 budget and, secondly, following the adjustment of + 3,3 % as from 1 July 2016 (as against + 1,8 % estimated when the 2016 budget was being drawn up) with a 6-month impact on the 2016 budget.

Approximately two thirds of total appropriations in this chapter are allocated to item 1 4 0 6 'External services in the linguistic field', in order to cover the services of freelance interpreters and translators. The rate of implementation of the final appropriations for item 1 4 0 6 is 98,15 % in 2016 (100 % in 2015).

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

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

As far as translation is concerned, the number of pages to be translated increased to 1 118 352 in 2016 and would have been nearly 1 555 000 pages without the numerous measures giving rise to translation savings which were taken by the courts, such as, inter alia, the selective publication of the case-law, summarising of requests for a preliminary ruling, reduction in the average length of Opinions, publication by extracts of certain particularly long decisions and the abandonment of the chronological and thematic tables of the old paper European Court Reports. The number of pages to be translated increased by + 0,3 % compared with the number in 2015, which, it must be recalled, had itself risen by 1,4 % compared with 2014. Accordingly, in the context of a reduction in posts, an increased use of freelance translators was necessary, which accounts for the increase in appropriations of EUR 1,8 million from Chapter 1 2.

As far as interpretation is concerned, the measures taken to reduce the number of hearings and other meetings with interpretation have borne fruit (the number of such hearings and meetings falling from 628 in 2015 to 602 in 2016, that is — 4,14 %), leading at the same time to a reduction in the number of days of contract of auxiliary conference interpreters (ACIs) from 1 661 ACI days in 2015 to 1 598 in 2016, that is — 3,8 %.

3.1.4. Chapter 1 6 — Other expenditure relating to persons working with the institution

The final appropriations in this chapter, amounting to EUR 6 336 500, were committed to the extent of EUR 5 989 076, which results in a rate of implementation of 94,52 % (96,6 % in 2015).

Two items in this chapter represent 81,5 % of the final appropriations. These are item 1 6 1 2 'Further training', where the rate of implementation came to 91 % (compared to 96 % in 2015), and item 1 6 5 4 'Early childhood centre,' where the rate of implementation was 100 % in 2016, as in 2015.

It is to be noted that line 1 6 5 4 'Early childhood centre' had to be reinforced (to the extent of EUR 215 000 from Chapter 1 0) because of, first, the increase in the Court's share of expenditure on private crèches compared with the initial forecasts by the managing institution, and, secondly, the need to fund the agreement entered into by the Court with the Office for the Administration and Payment of Individual Entitlements (PMO) for the administration of certain matters concerning the Court's staff.

3.2. Title 2 — Buildings, furniture, equipment and miscellaneous operating expenditure

As shown in **Table 8** below, the final budget funding in Title 2 for the financial year 2016 comes to EUR 91 659 500. That total amount represents 24,1 % of the Court's entire budget in 2016. Those appropriations were committed to the extent of EUR 90 394 989, which results in a rather high rate of implementation of 98,6 % in 2016 (99,4 % in 2015).

Table 8

Use of appropriations in the financial year

(in euros)			
Title 2	Appropriations in the financial year 2016	Commitments in the financial year 2016	% of implementation
2 0 — Buildings and associated costs	65 223 000,00	64 742 188,16	99,26
2 1 — Data processing, equipment and movable property: purchase, hire and maintenance	21 867 000,00	21 519 393,96	98,41
2 3 — Current administrative expenditure	1 460 500,00	1 157 473,20	79,25
2 5 — Expenditure on meetings and conferences	521 500,00	498 003,91	95,49
2 7 — Information: Acquisition, archiving, production and distribution	2 587 500,00	2 477 929,47	95,77
Total	91 659 500,00	90 394 988,70	98,62

3.2.1. Chapter 2 0 — Buildings and associated costs

The final appropriations in this chapter, amounting to EUR 65 223 000, were committed to the extent of EUR 64 742 188, which results in a very high rate of implementation of 99,3 %, as in 2015.

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

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

- first, the Court intends to bring together all its services on a single site, so as to improve its operation to the maximum,
- secondly, after first following a policy of renting, the Court has, since its seat was definitely fixed in Luxembourg (decided at the European Council at Edinburgh in 1992), sought to become the owner of the buildings it occupies, like the other institutions and in accordance with the recommendations of the special report of the Court of Auditors (No 2/2007 ⁽¹⁾), which emphasises the budget savings of such a policy.

⁽¹⁾ OJ C 148, 2.7.2007, p. 1.

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

The final appropriations in Articles 2 0 0 'Buildings' and 2 0 2 'Costs relating to buildings' represent 73 % (EUR 47 591 000) and 27 % (EUR 17 632 000), respectively, of the total appropriations in this chapter.

The appropriations in Article 2 0 0 'Buildings' in essence fund expenditure on rent and lease-purchase.

Expenditure under item 2 0 0 0 'Rent' in 2016 amounted to EUR 4,2 million. By way of reminder, at the end of 2015, an amount of EUR 4,7 million was transferred to that budget line in order to pay with 2015 appropriations part of the rent due in 2016 in relation to the buildings occupied by the Court, with the objective, as proposed by the Commission to the other institutions, of creating a similar level of flexibility in the 2016 budget in order to finance expenditure in Title 1 insufficiently budgeted for in 2016 (salary adjustment rate at the end of 2015 higher than the Commission's initial forecast).

As already explained in points 3.1.1 and 3.1.2 above, the gradual arrival of the first 12 additional judges to the General Court and the failure to have appointed by the end of 2016 three additional judges to that court (of the 19 provided for in respect of the 2016 financial year as a whole) meant that a transfer of appropriations between line 2 0 0 0 and Chapters 1 0 and 1 2 of the Institution's budget did not prove necessary.

The surplus thereby made available from that budget line 2 0 0 0 'Rent', in the amount of almost EUR 4,2 million, was transferred to line 2 0 0 1 'Lease/purchase', in the context of a mopping-up transfer of appropriations at the end of 2016. Further, an amount of EUR 1,4 million was transferred to line 2 0 0 7 'Fitting-out of premises', in the context of the strengthening of the security measures in respect of the buildings occupied by the Court.

For its part, final expenditure under item 2 0 0 1 'Lease/purchase' came to EUR 39,1 million and corresponds in the main to the charges payable under the two contracts concluded with the Luxembourg authorities for the purchase, renovation and construction of the various buildings of the Court's main site (the Palais, renovated and extended, brought into service at the end of 2008, on the one hand, and the renovated Annex buildings, on the other). Savings of appropriations were made under that item on account of the fewer tranches of financing consolidated at the end of December 2016, and considerably lower interest rates than envisaged when the 2016 budget estimates — which were necessarily prudent — were drawn up at the beginning of 2015. As a result of those savings of appropriations, with the budget surpluses from Chapter 1 2 (EUR 2,5 million) and from item 2 0 0 0 (EUR 4,2 million), it was possible to make an advance payment, at the end of 2016, under a lease/purchase contract for the project for the third tower, to the extent of EUR 7,5 million, with the aim of reducing the financial burden in relation to future charges.

As regards the other budget lines in Article 2 0 0, the expenditure of line 2 0 0 7 'Fitting-out of premises' amounted in 2016 to EUR 2,8 million. In the context of the strengthening of security measures following the terrorist attacks in 2015 and 2016 in Europe, an additional amount of EUR 655 000 compared with the initial budget allocation in 2016 was granted by the budget authority for that line, further to the approval of amending budget 3/2016, presented by the European Commission at interinstitutional level. Next, two transfers reinforced the appropriations of that line 2 0 0 7 in order to carry out in 2016 works initially envisaged for 2017 (an initial transfer of EUR 1,4 million from line 2 0 0 0 and a second transfer of EUR 0,4 million from line 2 0 0 8).

The expenditure in line 2 0 0 8 'Studies and technical assistance in connection with building projects' amounted in 2016 to EUR 1,3 million. In the same context of the strengthening of buildings security, an additional amount of EUR 0,5 million of appropriations, compared with the initial budget allowance of 2016, was granted by the budgetary authority (amending budget 3/2016). However, because of more urgent needs arising in connection with the fitting-out of premises, an amount of EUR 0,4 million had to be transferred to budget line 2 0 0 7 'Fitting-out of premises'.

As regards expenditure in Article 2 0 2 'Buildings-related costs', this amounts to EUR 17,3 million and corresponds, almost entirely, to the expenditure on cleaning and maintenance, energy consumption and security/surveillance required for the proper functioning of the Court's buildings. The rate of implementation established for that article in 2016 is 98,4 % (98 % in 2015).

First of all, as regards item 2 0 2 2 'Cleaning and maintenance', there was a slight fall in expenditure compared with 2015 of approximately EUR 100 000. Next, item 2 0 2 4 'Energy consumption' shows an increase in expenditure of + 2,9 % (EUR 2 140 661 in 2016 compared with EUR 2 079 837 in 2015). Despite that increase, the surplus appropriations made available in that item, compared with the forecasts drawn up at the beginning of 2015, enabled a contribution of EUR 0,2 million to be made towards reinforcing the appropriations for the security-related expenditure as mentioned below.

Under Article 2 0 2, reference must also be made to the increase in expenditure in item 2 0 2 6 'Security and surveillance of buildings' compared with 2015 (EUR 7 196 463 in 2016 compared with EUR 6 409 000 in 2015, that is + 12,3 %) attributable to the strengthening of security measures in order to protect people as well as the buildings occupied by the Court. Next, in the context of amending budget 3/2016, an additional EUR 500 000 as compared with the initial 2016 allocation was granted by the budgetary authority. Lastly, a EUR 200 000 transfer was made from line 2 0 2 4 in order to fund the strengthening of the security measures.

3.2.2. Chapter 2 1 — Data processing, equipment and movable property: Purchase, hire and maintenance

The final appropriations in this chapter, amounting to EUR 21 867 000, were committed to the extent of EUR 21 519 394, which represents a fairly high rate of implementation of 98,4 %, while being slightly lower than the almost 100 % rate of implementation recorded for 2015.

The appropriations in Chapter 2 1 are for the most part (85,9 %) intended for expenditure on IT (Article 2 1 0), the balance being allocated to the cost of furniture (Article 2 1 2), technical equipment and installations (Article 2 1 4) and vehicles (Article 2 1 6).

So far as Article 2 1 0 'Equipment, operating costs and services related to data-processing and telecommunications' is concerned, it is important to stress how vital this expenditure is to the proper working of all the Court's activities, first and foremost its judicial activity, but also linguistic and administrative activities.

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

In this connection, two transfers of appropriations have made it possible to reinforce the IT appropriations originally provided for in Article 2 1 0 (EUR 17 473 000) in order to cover certain additional investments during the financial year. A first transfer, of EUR 425 000 from item 1 0 0 0, was used in order to speed up the increase in the storage capacity and power of workstations, in the context of the making available to lawyer-linguists of a more efficient translation tool, SDL Trados Studio, developed and used interinstitutionally. A second transfer, in the amount of EUR 878 000, from item 1 2 0 0, made it possible to fund a series of urgent measures to strengthen IT security and the stability of the Translation Directorate-General's main management application.

As regards the three other budget articles in Chapter 2 1, their rate of implementation in 2016 varied as follows in relation to 2015: Article 2 1 2 'Furniture' 89 % compared with 98,2 %, Article 2 1 4 'Technical equipment and installations' 80,1 % compared with 96,1 % and Article 2 1 6 'Vehicles' 92,7 % compared with 99,8 %.

As regards Article 2 1 2, part of the under-utilisation of appropriations may be accounted for by the fact that 3 of the 19 additional General Court judges were still to be appointed by the Member States at the end of 2016. Further, it was envisaged that the European Parliament would conclude in 2016 a new interinstitutional framework contract for movable property, with higher price forecasts. However, the European Parliament decided to extend the existing framework contract, less costly compared with the budget forecasts.

As regards Article 2 1 4 'Technical equipment and installations', it should be noted, first, that in the context of strengthening security measures, amending budget 3/2016 increased the appropriations in that article by EUR 160 000 compared with the initial budget allocation for 2016, in order to purchase additional security equipment. Further, reference should also be made to the reinforcement of Article 2 1 4 to the extent of EUR 110 000 from line 2 7 4 1 'General publications', in order to continue replacing machines in the Institution's reproduction workshop. In that regard, the amount finally used to purchase those machines was less than initially forecast (surplus of EUR 66 000 compared with the request submitted to the budgetary authority). Lastly, the amending budget's belated arrival (end of October) did not make it possible to envisage making all the purchases forecast before the end of the year (surplus of approximately EUR 40 000).

As regards Article 2 1 6, the gradual arrival of the additional judges to the General Court and the fact that three of those judges have not yet been appointed enabled a reduction in the costs of hiring official cars, which accounts for the surplus appropriations recorded.

3.2.3. Chapter 2 3 — Current administrative expenditure

The final appropriations in this chapter, amounting to EUR 1 460 500, were committed to the extent of EUR 1 157 473, which results in a rate of implementation of 79,3 % (compared with 96 % in 2015).

It may usefully be noted that:

- expenditure in Article 2 3 0 'Stationery, office supplies and miscellaneous consumables' amounted to EUR 694 000 in 2016 (implementation of all appropriations as in 2015),
- expenditure in Article 2 3 1 'Financial charges' amounted to EUR 10 088 in 2016 (rate of implementation of 20,18 % as against 48,1 % in 2015). In point of fact, in 2016 the assumption that negative interest would have to be incurred on the Institution's current account was not borne out. The budget surplus recorded was not subject to a transfer of appropriations to other budget lines, unlike in 2015,
- expenditure in Article 2 3 2 'Legal expenses and damages' amounted to EUR 14 150 in 2016 (rate of implementation of 20,21 % as against 24,8 % in 2015). In fact, for 2016 it had been considered necessary to provide for an increase in appropriations under that line in order to meet lawyers' costs and fees in the context of actions for damages brought against the Court for the failure on the part of the General Court to adjudicate within a reasonable time. The appropriations provided for in respect of that line were ultimately used only in part,
- expenditure in Article 2 3 6 'Postal charges' was EUR 111 000 (rate of implementation of 52,9 %, as against 91,7 % in 2015). The appreciable reduction in expenditure on this article (– 28 % compared to 2015) is the result of ever-increasing use of e-Curia (limiting greatly the need to send registered post),
- expenditure in Article 2 3 8 'Other administrative expenditure' amounted to EUR 328 236 in 2016 (rate of implementation of 75,2 % as against 93,1 % in 2015). It should be mentioned that a portion of the appropriations of this article is intended to promote a mobility policy for the Court's staff that is friendlier to the environment both for getting to work and for work-related movements between the Institution's various buildings. This budget makes it possible to honour the contract concluded with the Ville de Luxembourg for the use of the urban bus network by the Institution's staff. The amount finally payable, on the basis of the Ville de Luxembourg's new estimates, was EUR 20 000 lower than the initial estimate. It should also be noted that there was a considerable under-utilisation of approximately EUR 40 000 in removal-related expenditure, there being fewer removals than initially forecast.

3.2.4. Chapter 2 5 — Expenditure on meetings and conferences

The final appropriations in this chapter, amounting to EUR 521 500, were committed to the extent of EUR 498 004, which results in a rate of implementation of appropriations of 95,5 % compared with 87,45 % in 2015, excluding that part of former Article 2 5 6 'Expenditure on information and on participation in public events', which covered expenditure linked to information/communication, which is expenditure included in 2016 within item 2 7 4 2 'Other information expenditure' in Chapter 2 7. Once that correction is made in order to make the figures comparable, expenditure in Chapter 2 5 increased between 2015 and 2016 by + 10,76 %.

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

3.2.5. Chapter 2 7 — Information: acquisition, archiving, production and distribution

The final appropriations in this chapter, amounting to EUR 2 587 500, were committed to the extent of EUR 2 477 929 in 2016, which results in a rate of implementation of 95,8 % as against 99,7 % in 2015.

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

- expenditure in Article 2 7 2 'Documentation, library and archiving expenditure', which amounted in 2016 to EUR 1 545 734 (an implementation rate in 2016 of 100 % as in 2015). In 2016, that article also includes expenditure by the Court in relation to its historical archives deposited in Florence, expenditure estimated at EUR 120 000 per year (see point 2.2.4 above). That last amount was transferred from Article 2 7 4,

- expenditure in Article 2 7 4 'Production and distribution of information', which amounted in 2016 to EUR 932 195, approximately 16 % of which corresponds to the expenditure in new item 2 7 4 2 'Other information expenditure'. As explained in point 3.2.4 above, the expenditure covered in 2016 by item 2 7 4 2 was included in 2015 in former Article 2 5 6 of Chapter 2 5, which was deleted in 2016. Consequently, excluding the expenditure in new item 2 7 4 2, the remaining expenditure within Article 2 7 4 increased in 2016 by + 23,5 % compared with the same type of expenditure in 2015.

That increase is the result of the increased appropriations in 2016 to finance the costs of the Court's publications in the *Official Journal of the European Union*. In that regard, that expenditure, including the amount of 2014 assigned revenue which was used to finance part of the expenditure for 2015 (EUR 100 000), increased by + 16,13 % between 2015 and 2016, on the basis of an increase in 2016 in the amount of the indirect costs charged by the Publications Office to the Institution compared with the figure charged in 2015, despite the fact that the number of published pages was reduced by 3,77 % between 2015 and 2016.

In addition, the appropriations in this article finance the cost of the European Court Reports. In that regard, the effect of the new electronic method of publishing the case-law, more efficient than the traditional paper publications, accounts for the reduction in expenditure in 2016, and also the surplus of appropriations which have become available in this article, which made it possible to make the two reinforcements of appropriations already referred to: an initial transfer of appropriations of EUR 120 000 to Article 2 7 2 in order to finance the Court's historical archives and a second transfer of appropriations of EUR 110 000 to Article 2 1 4 of Chapter 2 1 in order to renew the machines in the Institution's reproduction workshop.

Lastly, the appropriations for Article 2 7 4 continued to cover also the cost of publishing the Court's Annual Report and information material (brochures, folders and other multimedia material) for the various kinds of visitor. It is to be stressed that the amount of that expenditure is identical to that in 2015.

3.3. Title 3 — Expenditure resulting from special functions carried out by the institution

Chapter 3 7 — Special expenditure relating to certain institutions and bodies

The final budget funding in Title 3 consists solely of the appropriations in Chapter 3 7 for item 3 7 1 0 'Court expenses'. For the financial year 2016, those appropriations amounted to EUR 59 000 and were committed to the extent of EUR 7 000, which gives a rate of implementation of 11,9 % (56,3 % in 2015).

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

ANNEX I

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

(in euros)					
Chapters/ Articles	Heading	Established entitlements 2016	Established entitlements 2015	Difference	Diff. %
4 0 0	Proceeds from taxation on the salaries, wages and allowances of Members of the institution, officials and other servants	25 244 159,20	23 811 950,18	1 432 209,02	6,01 %
4 0 4	Proceeds from the special levy on the salaries of Members of the institution, officials and other servants in active employment	4 474 812,11	4 153 357,17	321 454,94	7,74 %
4 0	Miscellaneous taxes and deductions	29 718 971,31	27 965 307,35	1 753 663,96	6,27 %
4 1 0	Staff contributions to the pension scheme	18 041 688,55	17 921 404,32	120 284,23	0,67 %
4 1 1	Transfer or repayment of pension rights by staff	1 284 932,51	2 741 571,74	- 1 456 639,23	- 53,13 %
4 1 2	Contributions to the pension scheme by officials and temporary staff on leave on personal grounds	6 583,79	3 299,01	3 284,78	99,57 %
4 1	Contribution to the pension scheme	19 333 204,85	20 666 275,07	- 1 333 070,22	- 6,45 %
Title 4		49 052 176,16	48 631 582,42	420 593,74	0,86 %
5 0 0	Proceeds from the sale of movable property — Assigned revenue	125 406,32	133 945,55	- 8 539,23	- 6,38 %
5 0 2	Proceeds from the sale of publications, printed works and films — Assigned revenue	42 875,00	3 875,00	39 000,00	1 006,45 %
5 0	Proceeds from the sale of movable and immovable property	168 281,32	137 820,55	30 460,77	22,10 %
5 2 0	Revenue from investments or loans granted, bank and other interest on the institution's accounts	13,16	2,94	10,22	347,62 %
5 2	Revenue from investments or loans granted, bank and other interest	13,16	2,94	10,22	347,62 %
5 5 0	Revenue from the proceeds of services supplied or work carried out for other institutions or bodies — Assigned revenue	243,97	0,00	243,97	NA
5 5	Revenue from the proceeds of services supplied or work carried out	243,97	0,00	243,97	NA

(in euros)

Chapters/ Articles	Heading	Established entitlements 2016	Established entitlements 2015	Difference	Diff. %
5 7 0	Revenue from the repayment of sums paid though not due — Assigned revenue	27 293,47	64 630,32	- 37 336,85	- 57,77 %
5 7 3	Other contributions and refunds connected with the administrative operation of the institution — Assigned revenue	566 849,64	664 635,46	- 97 785,82	- 14,71 %
5 7	Other contributions and refunds connected with the administrative operation of the institution	594 143,11	729 265,78	- 135 122,67	- 18,53 %
5 8 1	Revenue from insurance payments received — Assigned revenue	71 370,62	11 770,19	59 600,43	506,37 %
5 8	Miscellaneous compensation	71 370,62	11 770,19	59 600,43	506,37 %
Title 5		834 052,18	878 859,46	- 44 807,28	- 5,10 %
9 0 0	Miscellaneous revenue	0,00	0,00	0,00	NA
9 0	Miscellaneous revenue	0,00	0,00	0,00	NA
Title 9		0,00	0,00	0,00	NA
General total		49 886 228,34	49 510 441,88	375 786,46	0,76 %

ANNEX II

REVENUE SITUATION IN 2016 — ESTABLISHED ENTITLEMENTS AND ENTITLEMENTS CARRIED OVER

(in euros)					
Budget lines	Heading	Initial budget	Established entitlements 2016	Revenue recovered	Still to be recovered
4 0 0 0	Proceeds from taxation on the salaries, wages and allowances of Members of the institution, officials and other servants	27 907 000,00	25 244 159,20	25 244 159,20	0,00
4 0 4 0	Proceeds from the special levy on the salaries of Members of the institution, officials and other servants in active employment	5 147 000,00	4 474 812,11	4 474 812,11	0,00
<i>total Chapter 4 0</i>		33 054 000,00	29 718 971,31	29 718 971,31	0,00
4 1 0 0	Staff contributions to the pension scheme	18 451 000,00	18 041 688,55	18 041 688,55	0,00
4 1 1 0	Transfer or repayment of pension rights by staff	0,00	1 284 932,51	1 284 932,51	0,00
4 1 2	Contributions to the pension scheme by officials and temporary staff on leave on personal grounds	0,00	6 583,79	6 583,79	0,00
<i>total Chapter 4 1</i>		18 451 000,00	19 333 204,85	19 333 204,85	0,00
Title 4		51 505 000,00	49 052 176,16	49 052 176,16	0,00
5 0 0 1	Proceeds from the sale of other movable property — Assigned revenue	0,00	125 406,32	125 406,32	0,00
5 0 2 0	Proceeds from the sale of publications, printed works and films — Assigned revenue	0,00	42 875,00	40 000,00	2 875,00
<i>total Chapter 5 0</i>		0,00	168 281,32	165 406,32	2 875,00
5 2 0 0	Revenue from investments or loans granted, bank and other interest on the institution's accounts	0,00	13,16	13,16	0,00
<i>total Chapter 5 2</i>		0,00	13,16	13,16	0,00
5 5 0 0	Proceeds from the supply of services and works for other institutions or bodies — Assigned revenue	0,00	243,97	0,00	243,97
<i>total Chapter 5 5</i>		0,00	243,97	0,00	243,97
5 7 0 0	Revenue from the repayment of sums paid though not due — Assigned revenue	0,00	27 293,47	27 011,05	282,42

(in euros)

Budget lines	Heading	Initial budget	Established entitlements 2016	Revenue recovered	Still to be recovered
5 7 3 0	Other contributions and refunds connected with the administrative operation of the institution — Assigned revenue	0,00	566 849,64	561 459,66	5 389,98
<i>total Chapter 5 7</i>		0,00	594 143,11	588 470,71	5 672,40
5 8 1 0	Revenue from insurance payments received — Assigned revenue	0,00	71 370,62	71 370,62	0,00
<i>total Chapter 5 8</i>		0,00	71 370,62	71 370,62	0,00
Title 5		0,00	834 052,18	825 260,81	8 791,37
9 0 0 0	Miscellaneous revenue	0,00	0,00	0,00	0,00
<i>total Chapter 9 0</i>		0,00	0,00	0,00	0,00
Title 9		0,00	0,00	0,00	0,00
Total		51 505 000,00	49 886 228,34	49 877 436,97	8 791,37

(in euros)

Budget lines	Heading	Carried over 2015 to 2016	Variations during 2016	Total carried over 2015 to 2016	Revenue from commitments carried over	Still to be recovered
4 1 1 0	Transfer or repayment of pension rights by staff	7 367,39	- 6 810,84	556,55	556,55	0,00
<i>total Chapter 4 1</i>		7 367,39	- 6 810,84	556,55	556,55	0,00
Title 4		7 367,39	- 6 810,84	556,55	556,55	0,00
5 0 0 1	Proceeds from the sale of other movable property — Assigned revenue	0,00	0,00	0,00	0,00	0,00
5 0 2 0	Proceeds from the sale of publications, printed works and films — Assigned revenue	2 068,75	- 111,25	1 957,50	1 705,00	252,50
<i>total Chapter 5 0</i>		2 068,75	- 111,25	1 957,50	1 705,00	252,50
5 2 0 0	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 5 2</i>		0,00	0,00	0,00	0,00	0,00

(in euros)

Budget lines	Heading	Carried over 2015 to 2016	Variations during 2016	Total carried over 2015 to 2016	Revenue from commitments carried over	Still to be recovered
5 5 0 0	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 5 5</i>		0,00	0,00	0,00	0,00	0,00
5 7 0 0	Revenue from the repayment of sums paid though not due — Assigned revenue	26 298,21	- 2,58	26 295,63	21 373,92	4 921,71
5 7 3 0	Other contributions and refunds connected with the administrative operation of the institution — Assigned revenue	43 397,89	- 31,96	43 365,93	33 264,54	10 101,39
<i>total Chapter 5 7</i>		69 696,10	- 34,54	69 661,56	54 638,46	15 023,10
5 8 10	Revenue from insurance payments received — Assigned revenue	0,00	0,00	0,00	0,00	0,00
<i>total Chapter 5 8</i>		0,00	0,00	0,00	0,00	0,00
Title 5		71 764,85	- 145,79	71 619,06	56 343,46	15 275,60
Total		79 132,24	- 6 956,63	72 175,61	56 900,01	15 275,60

ANNEX III

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

(in euros)					
Chapters	Heading	Commitments 2016	Commitments 2015	Difference	Diff. %
1 0	Members of the institution	30 329 098,12	26 555 323,87	3 773 774,25	14,21 %
1 2	Officials and temporary staff	225 901 709,22	213 572 072,16	12 329 637,06	5,77 %
1 4	Other staff and external services	20 649 295,78	18 614 537,77	2 034 758,01	10,93 %
1 6	Other expenditure relating to persons working with the institution	5 989 075,59	5 160 824,54	828 251,05	16,05 %
	Title 1	282 869 178,71	263 902 758,34	18 966 420,37	7,19 %
2 0	Buildings and associated costs	64 742 188,16	65 256 005,60	- 513 817,44	- 0,79 %
2 1	Data processing, equipment and movable property: purchase, hire and maintenance	21 519 393,96	20 336 396,64	1 182 997,32	5,82 %
2 3	Current administrative expenditure	1 157 473,20	1 615 781,89	- 458 308,69	- 28,36 %
2 5	Expenditure on meetings and conferences	498 003,91	538 876,90	- 40 872,99	- 7,58 %
2 7	Information: Acquisition, archiving, production and distribution	2 477 929,47	2 021 149,16	456 780,31	22,60 %
	Title 2	90 394 988,70	89 768 210,19	626 778,51	0,70 %
3 7	Expenditure relating to certain institutions and bodies	7 000,00	30 382,67	- 23 382,67	- 76,96 %
	Title 3	7 000,00	30 382,67	- 23 382,67	- 76,96 %
	General total	373 271 167,41	353 701 351,20	19 569 816,21	5,53 %

ANNEX IVa

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

Budget lines	Index 1 (appropriations in the financial year)							Index 4 (appropriations automatically carried over from preceding year)			
	Initial budget	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	(in euros)
	(1)	(2)	(3) = (1) + (2)	(4)	(5)	(6) = (4) - (5)	(7) = (3) - (4)	(8)	(9)	(10) = (8) - (9)	
1 0 0 Remuneration and allowances	28 345 000,00	- 640 000,00	27 705 000,00	26 253 205,77	26 253 205,77	0,00	1 451 794,23	0,00	0,00	0,00	0,00
1 0 0 2 Rights connected with entering the service, transfer, and leaving the service	1 595 000,00		1 595 000,00	1 335 000,00	925 577,74	409 422,26	260 000,00	223 893,80	346,59	223 547,21	
1 0 2 Temporary allowances	2 718 000,00		2 718 000,00	2 155 679,60	2 155 679,60	0,00	562 320,40	0,00	0,00	0,00	0,00
1 0 3 Pensions	0,00		0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
1 0 4 Missions	342 000,00		342 000,00	322 281,52	45 523,83	276 757,69	19 718,48	254 290,93	114 055,31	140 235,62	
1 0 6 Training	539 500,00		539 500,00	262 931,23	136 362,90	126 568,33	276 568,77	160 384,31	46 789,81	113 594,50	
1 0 9 Provisional appropriation	0,00		0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Chapter 1 0 Members of the institution	33 539 500,00	- 640 000,00	32 899 500,00	30 329 098,12	29 516 349,84	812 748,28	2 570 401,88	638 569,04	161 191,71	477 377,33	

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)
1 2 0 0 Remuneration and other rights	229 849 000,00	- 5 178 000,00	224 671 000,00	223 279 267,85	223 279 267,85	0,00	1 391 732,15	0,00	0,00	0,00
1 2 0 2 Paid overtime	664 000,00		664 000,00	646 971,89	646 971,89	0,00	17 028,11	0,00	0,00	0,00
1 2 0 4 Rights connected with entering the service, transfer and leaving the service	2 292 500,00		2 292 500,00	1 975 469,48	1 860 518,37	114 951,11	317 030,52	31 114,35	28 547,70	2 566,65
1 2 2 Allowances on early termination of service	230 000,00		230 000,00	0,00	0,00	0,00	230 000,00	0,00	0,00	0,00
1 2 9 Provisional appropriation	0,00		0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Chapter 1 2 Officials and temporary staff	233 035 500,00	- 5 178 000,00	227 857 500,00	225 901 709,22	225 786 758,11	114 951,11	1 955 790,78	31 114,35	28 547,70	2 566,65
1 4 0 0 Other agents	6 271 500,00	131 424,08	6 402 924,08	6 174 871,76	6 174 871,76	0,00	228 052,32	0,00	0,00	0,00
1 4 0 4 In-service training and staff exchange	697 000,00		697 000,00	682 000,00	659 472,74	22 527,26	15 000,00	25 757,96	0,00	25 757,96
1 4 0 5 Other external services	263 000,00		263 000,00	221 640,00	146 169,72	75 470,28	41 360,00	79 270,44	9 123,90	70 146,54

(in euros)

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 n-1	Payments out of appropriations carried over	Appropriations cancelled	(in euros)
	(1)	(2)	(3) = (1) + (2)	(4)	(5)	(6) = (4) - (5)	(7) = (3) - (4)	(8)	(9)	(10) = (8) - (9)	
1 4 0 6 External services in the linguistic field	12 158 500,00	1 668 575,92	13 827 075,92	13 570 784,02	9 570 613,96	4 000 170,06	256 291,90	2 619 335,69	2 439 083,59	180 252,10	
1 4 9 Provisional appropriation	0,00		0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	
Chapter 1 4 Other staff and external services	19 390 000,00	1 800 000,00	21 190 000,00	20 649 295,78	16 551 128,18	4 098 167,60	540 704,22	2 724 364,09	2 448 207,49	276 156,60	
1 6 1 0 Miscellaneous expenditure for staff recruitment	216 000,00		216 000,00	150 825,61	116 154,21	34 671,40	65 174,39	52 428,63	5 223,51	47 205,12	
1 6 1 2 Further training	1 764 500,00		1 764 500,00	1 603 192,11	665 786,71	937 405,40	161 307,89	664 795,95	516 487,61	148 308,34	
1 6 2 Missions	361 500,00		361 500,00	358 719,60	219 528,59	139 191,01	2 780,40	91 573,06	50 557,19	41 015,87	
1 6 3 0 Social welfare	21 000,00		21 000,00	5 917,50	667,50	5 250,00	15 082,50	6 072,00	5 394,77	677,23	
1 6 3 2 Social contacts between members of staff and other welfare expenditure	284 500,00		284 500,00	257 340,83	247 878,53	9 462,30	27 159,17	25 586,99	1 286,74	24 300,25	
1 6 5 0 Medical service	188 500,00		188 500,00	112 586,24	76 189,74	36 396,50	75 913,76	42 611,02	19 688,11	22 922,91	
1 6 5 2 Restaurants and canteens	80 000,00		80 000,00	79 993,70	38 714,28	41 279,42	6,30	14 294,51	13 424,52	869,99	

(in euros)										
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)
1 6 5 4 Early childhood centre	3 184 500,00	215 000,00	3 399 500,00	3 399 500,00	2 742 593,56	656 906,44	0,00	304 319,13	233 423,73	70 895,40
1 6 5 6 Type-II European Schools	21 000,00		21 000,00	21 000,00	21 000,00	0,00	0,00	0,00	0,00	
Chapter 1 6 Other expenditure relating to persons working with the institution	6 121 500,00	215 000,00	6 336 500,00	5 989 075,59	4 128 513,12	1 860 562,47	347 424,41	1 201 681,29	845 486,18	356 195,11
Title 1 Persons working with the institution	292 086 500,00	- 3 803 000,00	288 283 500,00	282 869 178,71	275 982 749,25	6 886 429,46	5 414 321,29	4 595 728,77	3 483 433,08	1 112 295,69
2 0 0 0 Rent	9 776 000,00	- 5 564 641,26	4 211 358,74	4 211 358,73	4 211 358,73	0,00	0,01	207 460,01	207 460,00	0,01
2 0 0 1 Lease/purchase	32 390 000,00	6 664 641,26	39 054 641,26	39 053 669,38	38 692 622,33	361 047,05	971,88	359 161,78	357 896,29	1 265,49
2 0 0 3 Acquisition of immovable property	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
2 0 0 5 Construction of buildings	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
2 0 0 7 Fitting-out of premises	500 000,00	2 465 000,00	2 965 000,00	2 803 868,99	1 243 516,85	1 560 352,14	161 131,01	1 155 528,28	1 125 604,57	29 923,71
2 0 0 8 Studies and technical assistance in connection with building projects	1 270 000,00	90 000,00	1 360 000,00	1 332 894,48	866 142,80	466 751,68	27 105,52	437 306,51	400 824,18	36 482,33

(in euros)

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	(in euros)		
	(1)	(2)	(3) = (1) + (2)	(4)	(5)	(6) = (4) - (5)	(7) = (3) - (4)	(8)	(9)	(10) = (8) - (9)			
2 0 2 2 Cleaning and maintenance	7 693 500,00	85 000,00	7 778 500,00	7 581 674,55	5 359 182,53	2 222 492,02	196 825,45	1 772 376,90	1 590 707,49	181 669,41			
2 0 2 4 Consumption of energy	2 585 500,00	- 405 000,00	2 180 500,00	2 140 661,34	1 824 243,08	316 418,26	39 838,66	328 015,20	250 692,17	77 323,03			
2 0 2 6 Security and surveillance of buildings	6 535 000,00	700 000,00	7 235 000,00	7 196 463,22	6 333 093,50	863 369,72	38 536,78	1 312 948,75	1 235 175,41	77 773,34			
2 0 2 8 Insurance	103 000,00	4 500,00	107 500,00	107 386,58	106 386,58	1 000,00	113,42	0,00	0,00	0,00			
2 0 2 9 Other expenditure on buildings	215 000,00	115 500,00	330 500,00	314 210,89	211 468,86	102 742,03	16 289,11	88 450,54	70 749,22	17 701,32			
Chapter 2 0 Buildings and associated costs	61 068 000,00	4 155 000,00	65 223 000,00	64 742 188,16	58 848 015,26	5 894 172,90	480 811,84	5 661 247,97	5 239 109,33	422 138,64			
2 1 0 0 Purchase, servicing and maintenance equipment and software	6 131 500,00	1 036 000,00	7 167 500,00	7 167 066,04	4 532 523,46	2 634 542,58	433,96	3 037 808,67	3 016 730,95	21 077,72			
2 1 0 2 External services for operation, creation and servicing of software and systems	10 515 500,00	795 000,00	11 310 500,00	11 305 568,89	6 262 310,75	5 043 258,14	4 931,11	5 106 403,77	4 990 439,11	115 964,66			
2 1 0 3 Telecommunications	826 000,00	- 528 000,00	298 000,00	295 472,75	219 005,25	76 467,50	2 527,25	138 483,55	109 175,82	29 307,73			
2 1 2 Furniture	762 500,00	0,00	762 500,00	678 815,91	410 170,88	268 645,03	83 684,09	400 276,46	397 777,40	2 499,06			

(in euros)										
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)
2 1 4 Technical equipment and installations	407 000,00	270 000,00	677 000,00	542 347,71	181 124,12	361 223,59	134 652,29	169 732,60	128 117,85	41 614,75
2 1 6 Vehicles	1 651 500,00	0,00	1 651 500,00	1 530 122,66	1 339 159,55	190 963,11	121 377,34	95 265,83	20 462,16	74 803,67
Chapter 2 1 Data processing, equipment and movable property; purchase, hire and servicing	20 294 000,00	1 573 000,00	21 867 000,00	21 519 393,96	12 944 294,01	8 575 099,95	347 606,04	8 947 970,88	8 662 703,29	285 267,59
2 3 0 Stationery, office supplies and various consumables	694 000,00		694 000,00	693 999,94	427 046,67	266 953,27	0,06	117 558,96	113 871,47	3 687,49
2 3 1 Financial charges	50 000,00		50 000,00	10 087,75	4 573,95	5 513,80	39 912,25	7 786,66	1 456,00	6 330,66
2 3 2 Legal expenses and damages	70 000,00		70 000,00	14 150,00	11 000,00	3 150,00	55 850,00	3 975,00	985,00	2 990,00
2 3 6 Postal charges	210 000,00		210 000,00	111 000,00	87 384,50	23 615,50	99 000,00	21 323,06	11 889,83	9 433,23
2 3 8 Other administrative operating expenditure	436 500,00		436 500,00	328 235,51	277 227,33	51 008,18	108 264,49	72 659,12	54 006,75	18 652,37
Chapter 2 3 Current administrative expenditure	1 460 500,00	0,00	1 460 500,00	1 157 473,20	807 232,45	350 240,75	303 026,80	223 302,80	182 209,05	41 093,75

(in euros)

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 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)
2 5 2 Entertainment and representation expenses	1 38 000,00	0,00	1 38 000,00	1 38 000,00	1 27 964,83	10 035,17	0,00	23 363,93	15 733,86	7 630,07
2 5 4 Meetings, congresses and conferences	383 500,00	0,00	383 500,00	360 003,91	141 421,81	218 582,10	23 496,09	60 074,54	7 959,91	52 114,63
2 5 6 Expenditure on information and on participation in public events	0,00	0,00	0,00	0,00	0,00	0,00	0,00	43 061,23	20 234,75	22 826,48
2 5 7 Legal information service	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Chapter 2 5 Meetings and conferences	521 500,00	0,00	521 500,00	498 003,91	269 386,64	228 617,27	23 496,09	126 499,70	43 928,52	82 571,18
2 7 0 Limited consultations, studies and surveys	0,00		0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
2 7 2 Documentation, library and archiving expenditure	1 426 000,00	120 000,00	1 546 000,00	1 545 734,26	1 294 367,21	251 367,05	265,74	235 180,25	211 424,98	23 755,27
2 7 4 0 Official Journal	500 000,00		500 000,00	493 750,00	493 750,00	0,00	6 250,00	0,00	0,00	0,00
2 7 4 1 General publications	615 000,00	- 230 000,00	385 000,00	292 135,34	292 135,34	0,00	92 864,66	0,00	0,00	0,00
2 7 4 2 Other information expenditure	1 56 500,00			146 309,87	92 117,03			0,00	0,00	0,00

(in euros)

Index 1 (appropriations in the financial year)										Index 4 (appropriations automatically carried over from preceding year)				(in euros)
Budget lines	Initial budget	Transfers	Final appropriations in the financial year	Commitments	Payments	Commitments available	Appropriations cancelled	Appropriations automatically carried over 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)				
10 1 Contingency reserve	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00				
Title 10 Other expenditure	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00				
Total	378 187 000,00	1 815 000,00	380 002 000,00	373 271 167,41	351 031 047,19	22 240 120,22	6 730 832,59	19 810 457,65	17 834 869,05	1 975 588,60				

ANNEX IVb

IMPLEMENTATION OF COMMITMENT APPROPRIATIONS BY SERVICE

(in euros)		
Services	Final appropriations in the financial year	Commitments
Directorate-General Personnel and Finance		
Chapter 1 0	32 557 500,00	30 006 816,60
Chapter 1 2	227 857 500,00	225 901 709,22
Chapter 1 4	7 239 924,08	6 985 471,76
Chapter 1 6	6 128 183,00	5 783 545,29
Chapter 2 3	50 000,00	10 087,75
Chapter 2 5	8 300,00	8 300,00
Total	273 841 407,08	268 695 930,62
Directorate-General Infrastructure		
Chapter 1 4	123 000,00	93 040,00
Chapter 1 6	80 000,00	79 993,70
Chapter 2 0	65 223 000,00	64 742 188,16
Chapter 2 1	21 865 500,00	21 519 393,96
Chapter 2 3	1 329 000,00	1 126 807,65
Chapter 2 7	735 000,00	635 885,34
Total	89 355 500,00	88 197 308,81
Directorate-General Translation		
Chapter 1 4	11 497 575,92	11 277 800,02
Total	11 497 575,92	11 277 800,02
Interpretation Directorate		
Chapter 1 4	2 272 000,00	2 272 000,00
Total	2 272 000,00	2 272 000,00
Directorate-General Library, Research and Documentation		
Chapter 1 4	57 500,00	20 984,00
Chapter 2 7	1 426 000,00	1 425 798,26
Total	1 483 500,00	1 446 782,26
Protocol and Visits Directorate		
Chapter 2 1	1 500,00	0,00
Chapter 2 3	11 500,00	6 427,80

(in euros)

Services	Final appropriations in the financial year	Commitments
Chapter 2 5	513 200,00	489 703,91
Total	526 200,00	496 131,71
Communication Directorate		
Chapter 2 7	426 500,00	416 245,87
Total	426 500,00	416 245,87
Other services (Court Registries and Legal Adviser on Administrative Matters)		
Chapter 1 0	342 000,00	322 281,52
Chapter 1 6	128 317,00	125 536,60
Chapter 2 3	70 000,00	14 150,00
Chapter 3 7	59 000,00	7 000,00
Total	599 317,00	468 968,12
General total	380 002 000,00	373 271 167,41

ANNEX V

USE OF ASSIGNED REVENUE IN 2016

(in euros)

	Assigned revenue carried over 2015 to 2016	Assigned revenue 2016	Payments	Cancellation of assigned revenue for 2015 not eligible for carrying over	Assigned revenue carried over ⁽¹⁾ 2016 to 2017
1 0 — Members of the institution	0,00	570,66	0,00	0,00	570,66
1 2 — Officials and temporary staff	29 458,15	98 427,26	14 910,70	14 547,45	98 427,26
1 4 — Other staff and external services	257 361,69	256 131,61	256 435,15	926,54	256 131,61
1 6 — Other expenditure relating to persons working with the institution	7 405,33	13 783,93	7 510,73	13,71	13 664,82
Title 1 — Persons working with the institution	294 225,17	368 913,46	278 856,58	15 487,70	368 794,35
2 0 — Buildings and associated costs	157 713,71	282 389,30	237 538,54	300,75	202 263,72
2 1 — Data processing, equipment and movable property: purchase, hire and maintenance	291 557,41	150 392,48	267 721,93	23 835,48	150 392,48
2 3 — Current administrative expenditure	32 979,77	33 701,21	34 150,18	0,00	32 530,80
2 5 — Meetings and conferences	215,70	951,59	0,00	215,70	951,59
2 7 — Information: acquisition, archiving, production and distribution	6 937,76	42 852,07	7 843,30	0,00	41 946,53
Title 2 — Buildings, furniture, equipment and miscellaneous operating expenditure	489 404,35	510 286,65	547 253,95	24 351,93	428 085,12
3 7 — Expenditure relating to certain institutions and bodies	20 553,50	2 391,00	5 000,00	15 553,50	2 391,00
Title 3 — Expenditure resulting from special functions carried out by the institution	20 553,50	2 391,00	5 000,00	15 553,50	2 391,00
Total	804 183,02	881 591,11	831 110,53	55 393,13	799 270,47

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

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