



COURT OF JUSTICE  
OF THE EUROPEAN UNION

---

# ANNUAL REPORT 2019

## MANAGEMENT REPORT





COURT OF JUSTICE  
OF THE EUROPEAN UNION

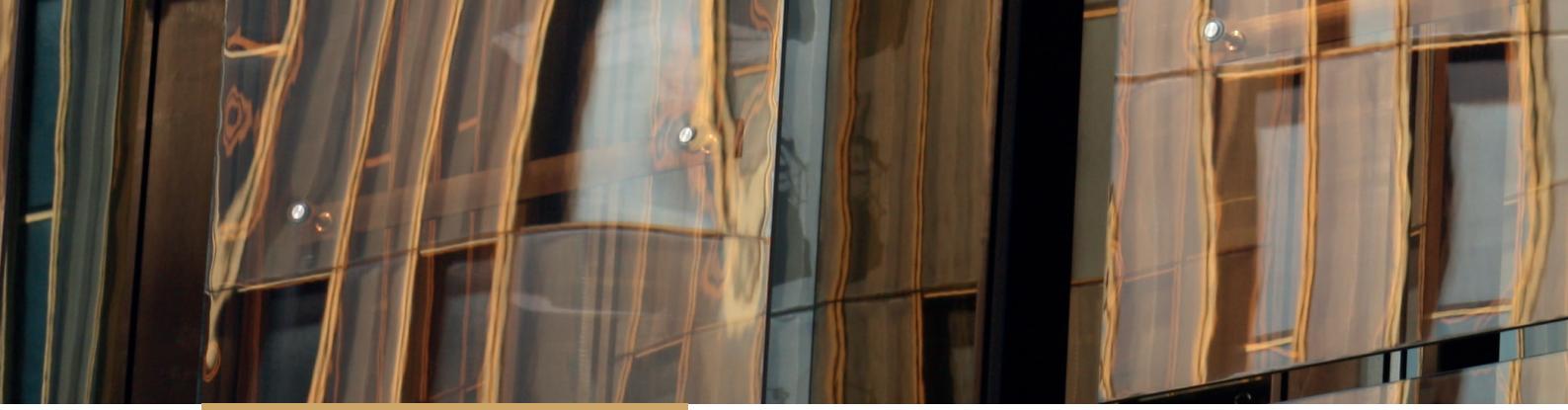
---

---

# **ANNUAL MANAGEMENT REPORT**

ANNUAL ACTIVITY REPORT FOR THE FINANCIAL YEAR 2019

(Article 74(9) of the Financial Regulation)



# CONTENTS

<b>I. INTRODUCTION .....</b>	<b>4</b>
<b>II. JUDICIAL ACTIVITY IN 2019 .....</b>	<b>5</b>
<b>III. MAIN RESULTS CONCERNING THE INSTITUTION'S ADMINISTRATIVE ACTIVITY .....</b>	<b>8</b>
<b>1. RESULTS RELATED TO CONTRIBUTING TO THE PROPER FUNCTIONNING OF THE COURTS .....</b>	<b>8</b>
<b>2. PERFORMANCE IMPROVEMENT RELATED RESULTS .....</b>	<b>11</b>
<b>3. RESULTS RELATED TO FACILITATING ACCESS TO INFORMATION         AND OPENING THE COURT TO THE PUBLIC .....</b>	<b>15</b>
<b>4. RESULTS OBTAINED RELATED TO THE EFFECTIVE MANAGEMENT OF MULTILINGUISM .....</b>	<b>18</b>
<b>5. RESULTS RELATED TO COMPLIANCE OF ACTIVITIES WITH APPLICABLE REGULATIONS         AND FOLLOWING UP BEST PRACTICES .....</b>	<b>21</b>
<b>IV. RISKS ASSOCIATED WITH OPERATIONS IN THE SERVICES OF THE COURT .....</b>	<b>25</b>
<b>V. COOPERATION WITH THE OTHER INSTITUTIONS AND BODIES OF THE MEMBER STATES .....</b>	<b>29</b>
<b>VI. USE OF HUMAN AND FINANCIAL RESOURCES .....</b>	<b>33</b>
<b>A. IMPLEMENTATION OF APPROPRIATIONS .....</b>	<b>33</b>
<b>B. USE OF POSTS PROVIDED FOR IN THE ESTABLISHMENT PLAN .....</b>	<b>34</b>
<b>VII. FUNCTIONING OF THE INTERNAL CONTROL SYSTEM .....</b>	<b>35</b>
<b>A. OVERALL ASSESSMENT OF THE COSTS AND BENEFITS OF CONTROLS .....</b>	<b>35</b>
<b>B. RESULTS OF ACTIVITIES AND MANAGEMENT INDICATORS RELATING TO ACTIVITIES OF VERIFICATION,         ASSISTANCE AND ADVICE ON INTERNAL CONTROL AND INTERNAL AUDIT .....</b>	<b>37</b>
<b>VIII. OBSERVATIONS MADE IN CONNECTION WITH EARLIER DISCHARGES         OR REPORTS OF THE COURT OF AUDITORS .....</b>	<b>39</b>
<b>A. OBSERVATIONS MADE BY THE COURT OF AUDITORS .....</b>	<b>39</b>
<b>B. OBSERVATIONS MADE BY THE DISCHARGE AUTHORITY .....</b>	<b>39</b>



# ANNEXES

ANNEX 1 - REPORT ON STAFF POLICY .....	42
ANNEX 2 - REPORT ON BUDGETARY AND FINANCIAL MANAGEMENT FOR THE FINANCIAL YEAR 2019 .....	55
ANNEX 3 - REPORT ON NEGOTIATED PROCEDURES .....	77
ANNEX 4 - REPORT ON COMPLIANCE WITH AND SUSPENSION OF TIME-LIMITS FOR MAKING PAYMENTS TO CREDITORS OF THE INSTITUTION .....	78
ANNEX 5 - REPORT TO THE BUDGETARY AUTHORITY UPDATED PLAN OF INVESTMENT IN BUILDINGS 2020 - 2024 .....	80
ANNEX 6 - REPORT ON RECOVERY WAIVERS GRANTED BY THE INSTITUTION .....	101
ANNEX 7 - DECLARATION BY THE AUTHORISING OFFICER BY DELEGATION .....	103



## I. INTRODUCTION

The Court of Justice of the European Union ('the Court' or 'the Institution') reports each year by publishing a report composed of the following:

- ▶ the 'Judicial activity' report,
- ▶ the management report (annual activity report by the authorising officer by delegation) drawn up in accordance with Article 74(9) of Regulation No 2018/1046 on the financial rules applicable to the general budget of the Union ('the Financial Regulation').

Article 74(9) of the Financial Regulation requires the authorising officer by delegation to report to his or her Institution on the performance of his or her duties in the form of an annual activity report containing financial and management information and by declaring that he or she has reasonable assurance that:

- a) the information contained in the report presents a true and fair view,
- b) the resources assigned to the activities described in the report have been used for their intended purpose and in accordance with the principle of sound financial management; and
- c) the control procedures put in place give the necessary guarantees concerning the legality and regularity of the underlying transactions.

The annual activity report includes information on the operations carried out, by reference to the objectives and performance considerations, the risks associated with those operations, the use made of the resources provided and the efficiency and effectiveness of internal control systems.

A substantial change is being made this year to the structure of the management report. In order to improve readability, it was considered appropriate to present the activities and objectives achieved during the year in a transversal and thematic manner, grouped according to five management areas and to depart from the presentation by organisational entity which had been used previously. This new approach makes it possible to highlight what has been achieved by the Institution over the past year, irrespective of the administrative entity in charge of a particular task or project within the Institution. The sections of the report relating to the risks associated with operations and interinstitutional cooperation are also presented transversally.

Thus, after a first introductory chapter, Chapter II sets out the main developments in judicial activity in 2019. Chapter III is focussed on the main results concerning the administrative activity of the Institution in 2019 as regards its various areas of management; Chapter IV analyses the risks associated with operations and Chapter V reports on interinstitutional cooperation and cooperation with bodies in the Member States in 2019. Chapters VI, VII and VIII report on the use of the budgetary and human resources made available to the Court, on the functioning of the internal control system and on the follow-up to the observations made in the Court of Auditors' reports and the Resolution of the European Parliament granting discharge for the 2018 financial year. Finally, various annexes provide more specific information, some of which is required under specific provisions of the Financial Regulation.

## II. JUDICIAL ACTIVITY IN 2019

The context in which this management report by the authorising officer by delegation is drawn up for 2019 is characterised by particularly intense activity, as the statistics on the activity of the two courts which make up the Court show.

With 966 new cases, the Court of Justice registered the highest number of new cases in a single year of its history. That increase of approximately 14% compared with 2018, concerned both requests for preliminary rulings (641 new cases) and appeals (266 new cases). It was accompanied by a record number of cases closed (865). However, as this number is lower than the number of cases brought in the course of the year, the number of pending cases has increased and stood at 1 102 cases on 31 December 2019.

On the other hand, the average length of proceedings before the Court of Justice has further decreased to 14.4 months in 2019 (15.7 months in 2018). This decrease, which is particularly marked in the processing of appeals, is largely due to greater use of the possibilities offered by the Rules of Procedure for deciding cases by order rather than by judgment — which helps to reduce the overall length of proceedings — and due to the introduction of a mechanism for the prior admission of certain categories of appeal.

With a view to keeping its workload under control, in March 2018, the Court of Justice submitted to the Union legislature a proposal to amend Protocol No 3 on the Statute of the Court of Justice of the European Union, in particular for the purposes of establishing a mechanism to enable the Court of Justice, in cases which have already been examined twice (by an independent board of appeal and subsequently by the General Court), to allow an appeal, wholly or in part, only where it raises an issue that is significant with respect to the unity, consistency or development of EU law.

Having been approved by the European Parliament and the Council in April 2019, the proposal entered into force on 1 May 2019. This has led to a new approach in the processing of appeals covered by that mechanism and has led, over the past year, to the adoption of a large number of orders for non-admission of the appeal, particularly in the field of intellectual and industrial property.

With a view to the optimal use/allocation of its resources, in February 2019, the Court of Justice also amended the rules on the assignment of Judges to the Chambers by providing for the possibility for the Vice-President and the Presidents of the five-judge Chambers to sit in a three-judge Chamber. This amendment enables the Court of Justice to deal with each case in the composition of a Chamber which is most appropriate to its nature and complexity, without being compelled to refer a case of no complexity

to an enlarged formation of the Court solely on the ground that the Judge-Rapporteur is not a member of a three-judge Chamber. In future, the Vice-President or a President of a five-judge Chamber may therefore propose that a case be referred to a Chamber in which he performs the functions of a Judge-Rapporteur to a three-judge Chamber if he or she considers that the case lends itself to such treatment.

Lastly, it should be noted that in 2019 the Court of Justice made a number of amendments to the texts governing the procedure before it and its relations with the national courts and parties' counsel. All these changes are aimed at strengthening dialogue and making the procedures used more efficient.

By amending the Recommendations to national courts and tribunals in relation to the initiation of preliminary ruling proceedings,<sup>1</sup> the Court of Justice has thus sought to clarify, still further, the constituent elements which must be included in a reference for a preliminary ruling and to invite the courts and tribunals of the Member States to take full advantage of the e-Curia application, which allows for an electronic exchange of procedural documents.

In amending the Practice Directions which it addresses to the parties,<sup>2</sup> the Court of Justice sought to draw the attention of the parties — and that of their counsel — to those matters which must be taken into account when drafting their pleadings (in particular from the point of view of confidentiality and the protection of personal data) and the measures likely to facilitate the conduct of the hearings.

Lastly, the amendments to the Rules of Procedure of the Court of Justice,<sup>3</sup> which entered into force on 1 January of this year, reflect the desire of this court to clarify the scope of certain rules relating, in particular, to interventions or the languages used and to simplify the manner in which actions or appeals which do not meet the necessary requirements or appear to be manifestly unfounded are dealt with.

For the General Court, 2019 was also a year of sustained activity. The number of cases brought increased to 939 in relation to 2018 (834). However, there was a decrease in the number of cases closed (874 cases closed in 2019, 1009 in 2018), which is explained by the organisational adjustments related to the arrival of new judges in the final phase of the strengthening of that court and its partial renewal in 2019. As a result, the number of pending cases increased slightly (1 398 compared with 1 333 a year earlier). The average duration of the proceedings decreased to 16.9 months in 2019 compared with 20 months in 2018.

In 2019, the reform of the judicial architecture of the European Union was completed with the implementation of its third and final phase. In the context of that reform, the General Court saw the entry into service of seven new judges in 2019 at the same time as the partial renewal of that court. As a result, a total of fourteen new judges took office in September 2019. As a result of that new composition, many organisational measures were taken by that court as it continues to strive for speed, consistency and quality in the accomplishment of its tasks.

The court has been reorganised in view of the increased number of judges sitting in it. The number of Chambers of the General Court has been increased from 9 to 10. Each Chamber is now composed of five Judges. In order to allow for a more varied composition of those sitting in each case, their mode of composition has been reviewed by ensuring a rotation of judges. A five-judge Chamber thus allows to create six three-judge panels.

The General Court has also decided to specialise its Chambers. Thus, of the 10 Chambers of the General Court, four will deal with civil service cases and the other six with intellectual property cases. All other cases will be distributed among all Chambers.

---

1| *Official Journal of the European Union* (OJ) C 380 of 8 November 2019, p. 1.

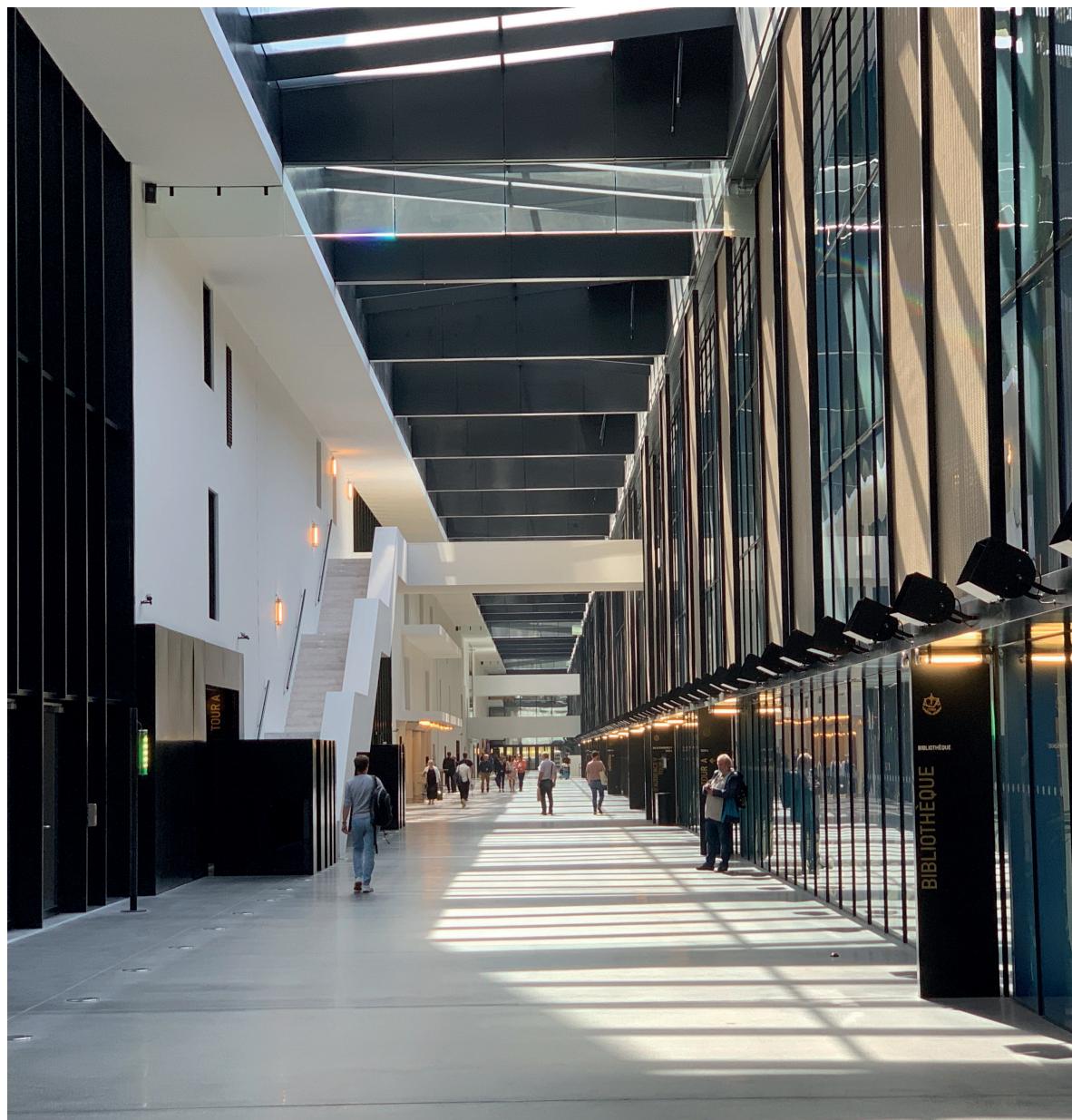
2| OJ L of 14 February 2020, p.1.

3| OJ L 316 of 6 December 2019, p. 103.

The composition of the Grand Chamber has been modified to allow judges who are not Presidents of Chambers to sit on a rotational basis.

Furthermore, although — for reasons related to the scope of their responsibilities — the President and Vice-President are not full judges in the Chambers, the General Court has nevertheless decided to increase their participation in its judicial activity. Thus, in addition to jurisdiction as a judge hearing applications for interim measures, the President will henceforth assume the function of judge replacing a judge who is prevented from sitting, and the Vice-President, whose prime responsibility is to contribute to preserving the consistency of the case-law, will sit in extended five-judge compositions in one case per Chamber per year.

The implementation of this change in the jurisdictional structure was carried out in the best possible conditions, which is particularly impressive given the breadth of its scope.





### III. MAIN RESULTS CONCERNING THE INSTITUTION'S ADMINISTRATIVE ACTIVITY

In 2019, the Court's support services continued to work to achieve their respective objectives, which can be grouped schematically around the following five areas of management, namely:

1. Contributing to the proper functioning of the courts
2. Improving performance
3. Facilitating access to information and the opening of the Court to the public
4. Managing multilingualism effectively
5. Ensuring compliance with applicable regulations and best practice monitoring

The following paragraphs detail the results achieved by the Court in 2019 for each of these areas of management.

#### 1. RESULTS RELATED TO CONTRIBUTING TO THE PROPER FUNCTIONNING OF THE COURTS

##### **a. Integration of new Members related to the last phase of the strengthening of the General Court as well as the partial renewal of that court**

In order to enable the new Members of the General Court to carry out their judicial activities as soon as possible, all Services have worked to ensure that new Judges' Chambers (offices, computer equipment, human resources, presentation of the Institution and training) were set up as soon as possible. In particular, a specific targeted induction programme organised by the Presidency of the General Court was provided by representatives of the Registry and the common Services of the Institution, followed by an induction programme organised by the Registrar at which representatives of the senior management of the Institution were able to present the activities and priorities of their Services. With regard to infrastructure, the Grande Salle des Délibérés (the main deliberations room) had to be refurbished to enable all Members of the General Court to meet, in particular for the work of the Plenary Conference.

## **b. Continuation of the Integrated Case Management System (SIGA) Project**

In 2019, the Institution continued to carry out its Integrated Case Management System project. This objective is a priority of the Institution, following a recommendation made by the Court of Auditors in Special Report No 14/2017 on the *Performance Review of Case Management at the Court of Justice of the European Union*, published in September 2017. In furtherance of that objective, the Information Technologies Directorate (DTI) finalised its consultation of the Services — which began in 2018 — for the purposes of identifying the needs of the Chambers and Services which the new case management tool would need to satisfy. On that basis, a call for tenders was published in August 2019. Until the conclusion of the contract, existing systems will continue to be strengthened in order to capitalise on past investments and to develop reusable/standard IT components that will be used, *inter alia*, in the future Integrated Case Management System (SIGA).

Throughout 2019, representatives of the DTI also worked closely with the Services of the Institution and, in particular, with the registries of the two courts, in order to refine the analysis of the needs and conduct of the procedure, which should subsequently facilitate the developing and setting up the SIGA.

## **c. Use of e-Curia**

Since its launch in November 2011, e-Curia has made it possible to file and serve procedural documents electronically. It is an efficient and environmentally friendly application for the exchange of judicial documents used by both courts of the Institution. The aim of the application is to promote both greater digitalisation of the flow of documents to and from the Court of Justice and the General Court (with obvious gains in both environmental and financial terms, such as the reduction of postal charges and paper consumption), and the speeding up of the processing of procedural documents passing through this application, as well as strengthening the quality of management by means of a harmonised and secure process.

The use of e-Curia has been made mandatory at the General Court since 1 December 2018. Certain exceptions have, however, been provided for in accordance with the principle of access to the courts (in particular where the use of e-Curia is technically impossible or where legal aid is requested by an applicant who is not represented by a lawyer). The mandatory nature of e-Curia has made it possible to put an end to the management of mixed formats (paper and digital), to the scanning of documents lodged in paper format and, in the case of lodging in paper format preceded by lodging by fax, to the double entry of data in the procedural database maintained by the Registry and to the verification of the conformity of the document lodged in paper format. The recurring difficulties encountered when receiving or serving documents by fax, in particular in the case of voluminous documents, have also been put to an end.

In 2019, further additional measures were taken by the Court of Justice. The circle of users of the e-Curia application has been widened to allow courts of Member States that so wish — as well as authorised persons who are neither Agents nor lawyers — to file or receive procedural documents via e-Curia.

The filings of pleadings via this channel represented, in 2019, 80% of the total filings lodged at the Court of Justice (75% in 2018) and 93% of the total filings lodged at the General Court (85% in 2018). The Institution's objective of increasing the use of this application has therefore been achieved and it may be expected that the use of this application will increase further following the adoption by the Court of Justice of a new version of its Recommendations to national courts which encourage them to take full advantage of the potential offered by the e-Curia application.

## **d. Judicial Network of the European Union (EUJN)**

This Network was created in March 2017 on the occasion of the 60<sup>th</sup> anniversary of the Treaties of Rome. It includes the constitutional and supreme courts of the Member States and is coordinated by the Court. Operational since 1 January 2018, the EUJN has contributed to strengthening cooperation between the Court and national courts through, in particular, a multilingual platform enabling them to share, in a secure environment, a range of information and documents with the aim of promoting mutual knowledge and cooperation between courts. It may be noted that in 2019, the EUJN was shortlisted among the three final projects selected for the European Ombudsman's Award for Excellence in Administration in the field of 'Excellence through Cooperation'.<sup>4</sup>

In the course of 2019, further improvements and functionalities were made to the exchange platform, in particular to take account of the needs expressed by the constitutional and supreme courts. Since November 2019, the Court of Justice and the supreme courts participating in the European Union Judicial Network (EUJN) decided to make available to the general public in all languages, on the Curia website, national references for preliminary rulings submitted since 1 July 2018, as well as decisions of national courts of law relating to EU law and various documents of a scientific or educational nature drawn up by the member courts of the EUJN in the languages in which they have chosen to share them. Judges, lawyers and researchers from all over the world can now benefit from an unparalleled wealth of documentation on EU law and its application in the Member States.

The EUJN has also set itself the objective of continuing its activity with a view to deepening cooperation in European justice and its administration, particularly in the fields of legal research, multilingual terminology and technological innovation.

## **e. Judges' Forum**

This annual event, which took place in 2019 on 18 and 19 November, continues to be a privileged opportunity to develop relations between the Court and national courts, with a view to strengthening judicial cooperation and fostering mutual knowledge through the exchange of information. In 2019, the Judges' Forum involved judges from the highest courts (constitutional and supreme) of the 28 Member States and brought together 159 participants.

The topics discussed at this meeting were references for a preliminary ruling, recent case-law developments on judicial independence, the 10<sup>th</sup> anniversary of the Charter of Fundamental Rights as a source of primary law, and current events and recent case-law of the General Court.

---

4| <https://www.ombudsman.europa.eu/fr/event-document/en/115700>

## **f. Evolution of the activity of the research and documentation service (DRD) and creation of a review of legal journals on academic developments**

In view of the continuous increase in the number of cases brought, in particular before the Court of Justice, the DRD has reinforced its pre-case assessment activities. In that regard, as regards references for a preliminary ruling, the scope of its preliminary analysis has been enriched in order to facilitate its treatment by the Chambers of the Judges and Advocates General and, in particular, as regards cases which may be disposed of by order (Articles 53(2) and 99 of the Rules of Procedure of the Court of Justice). As regards the preliminary examination of appeals, since 2016 the DRD has been carrying out the first review of appeals in cases relating to access to documents, EU procurement and civil service matters. In addition, since 1 May 2019, the preliminary analysis of applications for the admission of appeals in intellectual property matters submitted on the basis of Article 170a of the Rules of Procedure of the Court of Justice has been completed.

In addition, in view of the exponential volume of doctrinal resources available and the increasing workload of the courts, a review of legal journals was created by the Library Directorate in 2019. This provides periodic information for the purposes of informing its readers of academic developments relevant to the exercise of the judicial function of the Court.

## **2. PERFORMANCE IMPROVEMENT RELATED RESULTS**

### **a. Automation and digitalisation of procedures**

#### **i. Information and documentation**

In 2019, a tool entitled 'Dossier documentaire de la Cour' (Court documentary file) was developed to facilitate access to relevant documentation and information (relevant legislation and case-law, references to the legal literature, terminological work) for the handling of certain cases brought before the Court of Justice. This file makes it possible to group together within a single IT interface all the documentation that can be consulted by all Chambers throughout the proceedings.

Work on a project to modernise the management of administrative documents and to create a register of documents accessible to the public has also begun. Work was directed to drawing up a classification system and to selecting the particular tool (the HAN document management platform, used in particular by the European Commission and the European Ombudsman). Contact with the European Commission has been established and the necessary steps have been taken with a view to setting up HAN in 2020. In this context, a study to prepare for the migration of existing documents from the various pre-existing systems has been carried out and a common document retention list specific to the Court has been drawn up. Lastly, major work has been undertaken to organise training and create educational material for future users.

In order to exploit the wealth of data in its internal bibliographic database more effectively, the Library Directorate has been offering its internal users, since June 2019, access to a discovery tool called CURIUS, which enables faster and more accurate legal scholarship with advanced functionalities, including online full-text access to a large number of resources. This new search engine is part of the library's digitalisation process, which will begin in 2017.

With a view to modernising the use of the Institution's documentary resources and to facilitating the exchange of bibliographical data in the framework of cooperation with other bodies, a new computer system for library management has been identified which is better adapted to the Institution's needs. Its acquisition with a view to migration is planned for 2020.

In line with the new strategy adopted in 2017, in 2019 the Library Directorate continued its gradual transformation from a structured repository of books and periodicals in paper format to a documentation centre to be operated from a knowledge management perspective. In this context, it pursued its objective of increasing the acquisition of digital resources (databases, electronic books and periodicals). In 2019, the library grew from 75 to 133 databases and acquired 2 000 electronic books (in permanent access).

Finally, as regards publication in the Digital ECR, case-law continues to be made available online within the time limits laid down, namely within 48 hours of delivery of the judgment or service of the order in the case of the procedural and working language versions. In 2019, the number of documents published was 27 738 for the Court of Justice and 24 592 for the General Court, all language versions taken together.

## **ii. Legal analysis and monitoring**

In 2019, the Court continued its training and supervision efforts in the area of legal data processing, with the long term aim of taking advantage of advances in this area in order to automate certain aspects of the legal analysis of decisions. In that regard, work has continued on further automating the retrieval of legal citations of decisions to be fed into databases and the effectiveness of case-law search tools.

The Court also carries out regular monitoring of artificial intelligence projects applied to the field of legal informatics with a view to taking advantage, in the long term, of technological developments that may provide assistance, particularly in the field of legal analysis of decisions.

Reference should also be made to the new media monitoring system that will be put into operation in March 2020. Through that tool, the Press Panorama, made available daily to the Members of the Institution, will now be elaborated, with the aim of improving its quality and making its preparation process more efficient. This is the result of close collaboration in 2019 with the European Commission's Joint Research Centre in Ispra. That collaboration, necessary due to the obsolescence of the previous system, made it possible to identify the Court's specific needs and to respond to them in an appropriate manner.

## **iii. Human resources**

New modules of the interinstitutional personnel management application SYSPER were introduced or enhanced in 2019, such as the module referring to the identification and management of posts ('Staffing' module).

In addition, in the field of recruitment, the module for the electronic management of vacancy and transfer notices and, in the field of statutory rights, the automatic generation of several certificates and declarations will make an effective contribution to the digitalisation of procedures and to the reduction of the time taken to process the various files, while maintaining a high level of service quality. Furthermore, with a view to optimal organisation and rationalisation, the digitalisation of the administrative procedures to be carried out on end of service and the use of an appropriate IT tool have simplified this process and have enabled the relevant Services to anticipate the departure of staff and related activities, on the one hand, and, on the other hand, the persons concerned to carry out all the necessary procedures remotely, avoiding time-consuming physical travel and prolonged absence from their respective Services.

#### **iv. Financial management**

A very significant increase in invoices received electronically has been reported in 2019 (60% compared with 22% in 2018). This development is particularly welcome in view of the fact that, as part of the 5% reduction in staff numbers in the period 2013-2017, the post of one of the persons responsible for processing and encoding invoices has been removed from the establishment plan.

#### **b. Synergies in the analysis and dissemination of case-law**

In the course of 2019, significant synergies were made between the Research and Documentation Directorate and the Communication Directorate in the field of analysis and dissemination of case-law with the development of a versatile product used not only for the research and dissemination of case-law (through research tools, the Digest of Case Law and the ECR) but also as a basis for press releases and for the preparation of the annual report on judicial activity, thus ensuring an efficient use of the resources invested for this purpose.

#### **c. Strengthening the stability and availability of IT systems**

The stability and continuity of all services provided by IT systems has been improved, with availability assured at 98.49% of the time in 2019, compared with 98.02% in 2018. Certain key services for judicial or administrative activity are available on an almost permanent basis, such as multimedia services for hearings (100%), telephone services (99.99%) or e-mail (100%). In view of the above, the overall level of user satisfaction is very high: 98.10% of users who participated in the surveys conducted after using the user support services responding 'very well' or 'well' as far as assessing their level of satisfaction is concerned.

In order to reinforce the stability of existing systems, several migrations were completed in 2019. In addition to the migration of half of the Institution to the 'Windows 10' operating system, several applications have been migrated, in particular the IT infrastructure of LITIGE (case management), LAIC (interpretation), Portail externe — Infocuria (case-law search engine).

In 2019, the contractual framework for IT subcontracting was recast with the aim of allowing, from 2020, the services provided by external companies to evolve within a legal framework more suited to the Institution's needs.

#### **d. On-time and on-budget construction of Tower C (the 5<sup>th</sup> extension of the Court's Palais/Project CJ9)**

In 2019, all the staff of the Institution were regrouped on the same site, namely all the officials and contractual staff working in the Chambers of the Members of the two jurisdictions and the administrative services. The strategic objectives of the Court's buildings policy, which has not changed in 25 years, have thus been achieved. Bringing all staff onto the same site promotes communication and fluidity of exchanges and contributes to a clear improvement in conviviality and well-being at work at the same time as contributing to efficiency and collective productivity.

The delivery of the 5<sup>th</sup> extension of the Court's Palais took place on schedule and within budget. The project was, as in the past, implemented in close cooperation with the national authorities. Following occupation of this building, which took place between 15 July and 15 August 2019, the last building rented by the Court has now been vacated. That relocation operation involved some 750 people.

In addition to the offices occupied by the Services, the new building is an important asset for the smooth running of the Institution, with a data centre, training and meeting rooms, a new health centre and expanded catering facilities.

The delivery of the building has freed up the space needed to accommodate, together with their colleagues, the additional judges resulting from the third phase of the structural reform of the General Court, which was implemented in September 2019.

## **e. Improvement of working conditions**

In 2019, efforts continued to make working conditions increasingly more adapted to the combined requirements of the well-being of members of staff and the efficiency and effectiveness of the Institution.

With regard to working conditions, an open office working space of Tower A of the Court has been transformed into individual offices with the installation of partitions and technical equipment to meet needs expressed by the staff.

With regard to the ergonomics of workstations, the Court now offers staff furniture that encourages movement and variations in posture at work. For example, variable-height office tables are gradually being installed for people who express a need for them. More than 500 variable-height office tables were installed in 2019, in particular during the furnishing of Tower C where new furniture adapted to the new offices was required to be ordered.

Occasional teleworking has been introduced within the Court to enable staff members, when necessary, to carry out the tasks entrusted to them remotely. This is part of an ongoing trend towards modernisation and increased flexibility in the organisation of work. In order to facilitate the implementation of the decision on occasional teleworking, the Court continued to invest in secure mobility of workstations through the implementation of a Virtual Private Network (VPN) connection. This functionality was installed progressively on workstations as part of the migration of workstations to Windows 10.

In addition, as part of the mobility improvement project, several new meeting and training rooms have been installed. These rooms, equipped with specific video systems, allow each user to share content with other participants.

## **f. Implementation of new training and human resources management systems**

Training and information activities for Court staff revolve around the concepts of people management and skills development. Taking into account the success of the project for the development of managerial skills of administrators in the Services of the Institution, which has been running successfully since 2016, a training programme for senior and middle management has been implemented in order to strengthen skills for the management of the Court's human resources at all hierarchical levels.

Reflections on how best to use and consolidate the expertise and skills of the Court's staff have led to the adoption of innovative measures for an interactive exchange of good practices and constructive networking among participants in the mentoring of new managers and job shadowing schemes. In this way, interactive learning and a constructive exchange of good practice was established, also leading to an optimal transfer of knowledge and information.

In addition, information activities for staff on topics related to physical and mental health in the workplace were organised by the Court's administration and the Staff Committee, including the organisation of thematic conferences and workshops as well as the dissemination of educational e-mails, which addressed topics such as prevention of psychosocial risks and burn-out, emotional management, happiness and recognition at work.

Lastly, the Court's administration considered it useful to appoint a psychologist to work in the Institution's medical service. The psychologist will provide long-term assistance to staff members who feel the need to obtain advice when they are faced with personal or professional difficulties.

### **3. RESULTS RELATED TO FACILITATING ACCESS TO INFORMATION AND OPENING THE COURT TO THE PUBLIC**

#### **a. Bringing forward the date of publication of the Annual Activity Report**

By means of the rationalisation of procedures, it has been possible to push forward publication of the authorising officer by delegation's annual report by 2 months. It was published in French on 29 April 2019 and in English on 30 May 2019. The Annual Activity Report of the authorising officer by delegation for the financial year 2017 was published in both languages by 1 July 2018 as required by Article 77(9) of the Financial Regulation.

It was also possible to bring forward the publication of the Annual Activity Report of the Institution on judicial activity for the year 2018, which was made available in all language versions on 31 May.

#### **b. Information sessions concerning the Court in the context of the formation of the new European Parliament following the May 2019 elections**

Two information sessions were held for MEPs and parliamentary attachés on the functioning of the Court. The aim was to familiarise the new Members of the European Parliament and their staff with the role, jurisdiction and functioning of the Court. The sessions, held on 14 and 21 November 2019, were attended by approximately 100 participants. Other meetings could possibly be organised in 2020.

### **c. Communication actions vis-à-vis the general public**

Firstly, with regard to publications, the Court produced in 2019:

- the 'Panorama of the Year', addressed to the general public and summarising the Institution's judicial and administrative activity, accessible online and distributed in 42 190 copies to 4 131 key locations in the EU Member States;
- three new thematic animations on the impact of the Court's decisions on, *inter alia*, the digital world, the environment and sport, as well as a film on the 30 years of the General Court;
- the papers of the colloquium 'The General Court in the digital era' which was organised on the occasion of the 30 year anniversary of the creation of the General Court.

Secondly, the Court has developed its use of social networks for communicating with the public. It has opened a Facebook Event account in the context of the promotion of its Open Day (69 500 people reached and 2 897 people engaged, *i.e.* interested or having expressed their interest in coming on the day of the event) and a LinkedIn account through which the Court has been disseminating information on all its activities since December 2019. At the end of 2019, the Court's LinkedIn account had 30 000 subscribers. As far as Twitter is concerned, the number of followers on its two accounts reached 81 552, with a very high engagement rate between 2 and 3%. The number of views of multimedia animations on the Institution's YouTube channel also grew significantly (+50% with 124 608 views in 2019).

Thirdly, through the Curia website, the Court has made available to the general public the full text of all references for a preliminary ruling in all languages, together with the research notes drawn up by the Research and Documentation Directorate. Those documents were placed online on the Curia website in November 2019 and are regularly updated. In addition, as part of the redesign of the Curia website and in collaboration with the Publications Office, the Court carried out a satisfaction survey among the users of that site. The needs reported by those users will be taken into account in the process of redesigning the site, which will be continued in 2020. It is important to mention that of the 3 500 users who responded to the survey, 80% note that they are satisfied or very satisfied with the site.

### **d. Relations with the media**

The dissemination of information on the activity of the Institution to the media is of great importance. In this context, the lists of accredited journalists have been updated in 2019 in compliance with the applicable requirements on the protection of personal data. To date, nearly 1 700 journalists have renewed their accreditation and given their express consent to receive communications from the Court.

The number of weekly newsletters on the Institution's activities sent to correspondents remained stable (540 weekly newsletters in 2019 and 391 Infos rapides compared with 522 and 434 respectively in 2018).

In addition, two visits by groups of journalists (with around 100 participants in total) were organised at the Court with a view to improving the knowledge of the role and functioning of the Institution by members of the press in Brussels and in the Member States. During these two visits, the journalists met the President of the Court of Justice and the President of the General Court.

## **e. The “Open Day”**

The *Journée portes ouvertes* (“Open Day”), which took place on 19 October 2019, allowed more than 4 800 citizens to discover or rediscover the completed architectural complex. This attendance is a new record, made possible by the remarkable commitment of volunteer staff (over 230). On this occasion, 2 100 copies of the Panorama of the Year were distributed and 170 guided tours, in 13 languages, were provided. All of the communication media objects distributed to visitors were selected in an eco-responsible manner.

## **f. Inauguration of the Court’s 5<sup>th</sup> extension**

The 5<sup>th</sup> extension of the Court was officially inaugurated at a formal sitting on 19 September 2019, in the presence of distinguished national authorities. An exhibition entitled *‘Esprit des lois, génie des lieux: le temps d’une œuvre. Construire un Palais de justice pour l’Union européenne* (‘The Spirit of Law, the Genius of Place: A Work’s Time. Building a Court of Justice for the European Union’), retracing the history of the construction of the Court’s building complex, was also open to visitors until the end of 2019. Organised in close collaboration with Dominique Perrault and Jean Petit, the architects of the project, it resulted in the publication of a commemorative catalogue.

The inauguration of the 5<sup>th</sup> extension gave rise to the organisation of numerous meetings with the press and television.

## **g. Celebration of the 30<sup>th</sup> anniversary of the General Court of the European Union**

To mark the 30<sup>th</sup> anniversary of the creation of the General Court of the European Union, a colloquium was held on 25 September 2019, 30 years to the day after the first Judges of the General Court (then known as the Court of First Instance) took up office on 25 September 1989.

This colloquium, entitled ‘The General Court of the European Union in the digital age’, was attended by numerous representatives of European, national and international institutions, as well as law professors, judges, lawyers and advocates from all Member States. It was based on two themes: ‘Open Justice’ and ‘Effective and High-Quality Justice’.

In preparation for the celebration, a commemorative film was prepared. Composed of interviews with founding members of the General Court and animations, this film, designed and produced in-house, traced the evolution of the court from 1989 to the present day.

At the colloquium, the film on the 30 years of the General Court was presented to the public for the first time. This film is available online on the institution’s YouTube channel.

## **h. Reception of visitors and organisation of seminars**

17 136 visitors, divided into 707 groups, were received. The number of groups therefore increased by 7.6% compared with the previous year. The organisation of visits makes it possible to reach a wide public and to provide better information to citizens on the judicial institution and on EU case-law.

In 2019, the groups submitted 278 evaluation sheets at the end of their visit. 86% of visitors found the preparation of their visit and the proposed programme very satisfactory, with 14% rating them as satisfactory.

As far as seminars for groups of judges are concerned, this activity continues to grow steadily. As with the Judges' Forum, seminars are a key opportunity to enhance relations between the Court and the national courts.

In 2019, 116 seminar days were organised for an audience of 2 851 participants. The number of participants thus increased by 18.5% compared with 2018, which confirms the growing interest of law professionals in that type of event. This positive development is in particular the result of numerous exchanges with the various judicial authorities of the Member States and the close collaboration that the Court has established with the European networks specialised in legal training.

## **4. RESULTS OBTAINED RELATED TO THE EFFECTIVE MANAGEMENT OF MULTILINGUISM**

### **a. Increasing productivity and maintaining quality in legal translation and interpreting**

In 2019, the workload of the translation service decreased slightly by 3.1% (to a total of 1 243 761 pages), but this was compared with 2018, a year in which entries had increased very significantly (+15.6% to a total of 1 283 239 pages). Through staff dedication and an ever-increasing use of new technological tools and outsourcing, productivity has overall been able to keep pace with this demand, keeping stock at a manageable level. The number of pages completed ('pages sorties') has increased from 1 040 422 pages in 2014 to 1 263 599 pages in 2019, despite the loss of many establishment plan posts as part of the five-year reduction implemented between 2013 and 2017. This further increase in productivity (by 4.1% in 2019 and 6.8% in 2018) reduced stock to 209 000 pages (229 000 pages in 2018). However, the increase in productivity has not prevented a lengthening of the translation times for certain procedural documents, given the significant increase in incoming pages ('pages entrées') of this nature.

It is important to point out that without all the cost-saving measures put in place since 2004, the burden of translation would have exceeded 1 820 000 pages in 2019. More than 577 000 pages of translation were able to be saved as a result of the measures taken in the past, namely selective publication and publication by extracts of the case-law, limiting the length of the Opinions of Advocates-General, drawing up of summaries of requests for a preliminary ruling and the use of editing, consultation on the need to translate certain annexes to procedural documents, etc. Furthermore, in 2019, summary decisions were replaced by 'résumés' of decisions; this new type of document is on average longer than a summary but, first, will be drawn up in respect of only some of the decisions published in the European Court Reports and, second, its content may be directly reused in order to create press releases or in the Court's annual report, thus generating further savings in translation.

As regards quality, the investment made in IT, training, terminology and internal quality assurance processes, particularly within the framework of the methodological approach known as the 'Quality measure', have made it possible to maintain a very high quality level of legal translations, despite the complexity of the documents and the difficulty of the source languages, all while responding to needs in terms of quantitative production.

Finally, the commitment of the Legal Translation service has made it possible to comply with all the time limits required for the due progress of proceedings in all languages; compliance with the objectives linked to the dissemination of the case-law to citizens has generally been maintained. Almost every single translation of judgments of the Court of Justice is published on its day of delivery: it can therefore be considered that the objectives of making all language versions of judgments of the Court of Justice available on the day of delivery and of making Opinions available on the day of delivery of the judgment were achieved in 2019.

As far as concerns interpretation, it was possible to meet all requests for interpreting, tackling the multiplicity of possible official languages for hearings and achieving the objective of ensuring interpretations of the highest quality. It should be borne in mind that since the addition of Croatian, the number of potential language combinations to be covered has reached 552. The use of the official languages during the oral stage of proceedings before the EU Courts is subject to a strict set of rules included in both courts' Rules of Procedure. The language cover required varies from one case to another.

In order to increase the flexibility of the service, appropriate language learning approaches are adopted on an ongoing basis. This makes it possible to cover 78% of interpretation needs from within the Institution.

The number of hearings and other meetings interpreted in 2019 increased to 617, including 270 hearings before the Court of Justice, 269 before the General Court, as well as 78 meetings and other events (Judges' Forum, official visits, etc.). In that regard, it should be noted that the General Court strived to set hearings every day of the week in order to smooth the activity and contribute to the optimal use of the resources of interpretation. French and English continued to be the languages most in demand in terms of the allocation of auxiliary conference interpreters.

## **b. Maximising the contribution of freelancers**

In relation to this initiative, the Court has, in 2019, continued to consider possible lines of action aimed in particular, at increasing gradually the contribution of external translation in order to take greater advantage of the multilingual and multicultural reality of the European Union and the diversity of its legal systems. The Court thus aims to get closer to the Member States and develop a pool of external expertise, in order to cope with the structural increase in the volumes to be translated and the language combinations to be covered. The profession of lawyer-linguist is also enhanced by the concentration of internal resources on the management and revision of external resources, although lawyer-linguists continue to translate a significant number of sensitive or important texts.

Without the increased use of outsourcing, it would not have been possible to achieve the results obtained in 2019, that is to say an increase in production, which has made it possible to absorb all the increase in workload, to support the procedures without delaying them, and to maintain good stock control.

As regards interpretation, quality remains fundamental, and depends in large part on the availability of permanent interpreters of the Institution, who are specialists in judicial and legal work.

The use of external resources depends on the language combination of each hearing. In 2019, the Court made use of 289 auxiliary conference interpreters in order to meet its needs. Those interpreters provided a total of 2 117 freelance contract days, or an average of 55.71 contract days per week of judicial activity.

The Court benefits from the joint management of conference interpreters, accredited at interinstitutional level, and is in particular in contact with the other institutions to ensure possible transfer of contracts for auxiliary conference interpreters. In 2019, 19% of cancelled ACIs could thus be re-deployed thanks to interinstitutional cooperation, which made it possible to limit costs and achieve the objective which had been set by management in this regard.

## **c. Organisation of the annual IAMLADP meeting by the Court**

The Court organised, together with three other EU institutions (Commission, Parliament and Council), the International Annual Meeting on Language Arrangements, Documentation and Publications (IAMLADP), which took place in Brussels from 27 to 29 May 2019 and for which the United Nations Department for General Assembly and Conference Management holds the permanent presidency. This meeting represents a community of about 10 000 professional linguists and brings together all the translation, interpretation and conference services of more than 50 international organisations from across the United Nations system, the Bretton Woods institutions (World Bank and IMF) and the European Union. At this annual meeting, new technologies and artificial intelligence in the field of linguistics, including the impact of these new technologies on language and conference services, were at the heart of discussions.

As a co-organising institution, the Court participated, together with the three other European institutions hosting the event, in the preparation and presentation of the report entitled 'New Technologies and Artificial Intelligence in the field of language and conference services', the central document of the meeting, which was intended to inspire and inform all the discussions. The Court is recognised by its peers as one of the organisations at the forefront of the application of new technologies within its language service, mainly in the field of legal translation, with many opportunities also opening in the field of interpretation. With regard to translation, discussions focused on how best to take advantage of translation support tools that operate on a so-called neural basis which builds on and complements other tools available through translation interfaces. In the field of interpretation, new technologies offer opportunities that support the activity, particularly in the context of preparing for meetings or hearings.

## **d. Implementation of neural translation**

It is imperative that the Court remains at the forefront in the use of new digital technologies as a catalyst and multiplier of enhanced multilingual communication. It is fully aware of the transformational potential that these technologies hold for its Services, and ensures that its Services are adequately prepared to take advantage of the benefits they provide, while supporting its staff in managing change, with a view to supporting its production while maintaining a high quality service.

It has been involved in the use of translation tools for many years. It contributes financially to the maintenance and development of the interinstitutional tool eTranslation (officially launched on 15 November 2017), which builds on MT@EC, the European Commission's previous machine translation service.

eTranslation is a machine translation service of the Commission based on a technology called Neural Machine Translation (NMT), which is based on deep learning, one of the forms of artificial intelligence.

As part of a joint project with all language units and following the validation of the IT security plan, the neural version of the interinstitutional machine translation software eTranslation has been added to the SDL Trados Studio work environment, replacing its statistical version as of 1 April 2019 for a limited number of languages.

Since July 2019, neural engines expressly created by the European Commission at the request of the Court on the basis of alignments of the case-law of the two courts of the Institution have been providing input that is integrated into the pre-processing of documents. The language units have benefited from training sessions dedicated to the use of this new technology.

By exploiting the data collected by the institutions (Euramis alignments), eTranslation thus makes it possible to cover the 552 possible language combinations between the official languages of the European Union.

## 5. RESULTS RELATED TO COMPLIANCE OF ACTIVITIES WITH APPLICABLE REGULATIONS AND FOLLOWING UP BEST PRACTICES

### a. Compliance with the new data protection legislation

2019 was a decisive year for the protection of private individuals with regard to the processing of personal data carried out by the Union institutions. The new Regulation (EU) 2018/1725 of the European Parliament and of the Council of 23 October 2018 on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data entered into force on 11 December 2018. Accordingly, before and after this entry into force, all the Court's Services were actively mobilised, in close cooperation with the Data Protection Officer of the Institution, to draw up or update, in the context of their administrative and judicial activities, the documentation and information notices for the processing operations for which they are responsible.

In accordance with that regulation, in order to provide a framework for any restrictions on the rights of individuals in this area, the Institution has — following consultation with the European Data Protection Supervisor — adopted its own internal rules on the restriction of certain rights of data subjects with regard to the processing of personal data in the performance of the Court's non-judicial functions (OJ 2019 L 261, p. 97).

Each court has established an internal control mechanism for the processing of personal data carried out in the exercise of their judicial functions.<sup>5</sup>

In order to meet the many challenges posed by the significant increase in the workload of all Services in this area, it is important to mention that, thanks to the new post granted by the budgetary authority, it has been possible to appoint a full-time Data Protection Officer (DPO) within the Institution in line with the practice followed by the European Parliament, the Council and the Commission. The role of the DPO was strengthened in 2019 with the decision of the Court's Administrative Committee on additional implementing rules concerning the DPO.

The DPO advises the controller, the staff or the persons concerned by a processing operation and ensures, in the context of non-judicial activities and in an independent manner, the internal application of the rules on the protection of personal data. The DPO collaborates with the European Data Protection Supervisor, in particular by responding to his or her requests, and with the officers of the other institutions and agencies within the framework of the interinstitutional network of officers. The DPO circulates information and guidelines on data protection within the Institution and support the Services in their implementation, in particular through the network of data protection correspondents. In the context of non-judicial activities, the DPO also keeps the central register of the Institution's processing activities, the register of data violations and the ad hoc register of limitations on the rights of individuals.

In the performance of these duties, in 2019, the DPO received 40 documents and updates on the processing of personal data by the Institution's Services. The DPO sought clarification from these services, made recommendations and provided assistance to controllers in the preparation of documents.

A processing impact analysis was completed in 2019. Two other areas of processing requiring an impact assessment have also been identified.

---

5| Decision of the Court of Justice of 1 October 2019 establishing an internal supervision mechanism regarding the processing of personal data by the Court of Justice when acting in its judicial capacity (OJ 2019 C 383, p. 2) and Decision of the General Court of 16 October 2019 establishing an internal supervision mechanism regarding the processing of personal data by the General Court when acting in its judicial capacity (OJ 2019 C 383, p. 4).

The Institution was also the subject of two EDPS investigations in 2019. The first survey, launched in 2018, concerns the use of web services on the Institution's website. Following the recommendations of the EDPS in the framework of the inquiry and in the light of the judgment of 1 October 2019, Planet49 (C-673/17, EU:C:2019:801), the website of the Institution Curia has been adapted. A second investigation into the Court's use of Microsoft products is ongoing.

Mention should also be made of the organisation of two conferences on cybersecurity in the framework of the 2019 European Cybersecurity Month. Through these events, members of staff were made aware of the security of personal data and informed about the role of the EU institutions and bodies in this area.

## **b. Approval of the new internal rules in the financial field following the entry into force of the new Financial Regulation**

In 2019, following the entry into force of the new Financial Regulation, the necessary adjustments to the internal regulatory framework and reference documents have also been made. Updated versions of the documents making up the internal regulatory framework (internal financial regulations; code of professional standards for staff appointed to verify financial transactions; mission charters for the authorising officer, internal auditor and accounting officer) were prepared in 2018 and adopted at the beginning of 2019. The templates for documents for procurement procedures have also been adapted.

## **c. Increased environmental performance**

In 2019, the Court supported the process of improving its environmental performance through the EMAS environmental management system, which requires close monitoring of the various environmental aspects on the basis of indicators. For example, the policy followed by the Court contributed to the reduction of electricity consumption by 8.3% (kWh/FTE), water consumption by 2.1% (m<sup>3</sup>/FTE) and household and similar waste by 24.5% (kg/FTE).<sup>6</sup>

As part of the environmental projects underlying the continuous improvement of the Institution's environmental performance, the Court has decided to participate, together with the other European institutions based in Luxembourg, in the vel'OH! self-service bicycle service set up by the City of Luxembourg. An overarching review has been undertaken to fix the location of new vel'OH! stations close to the buildings of the institutions concerned.

Furthermore, in an effort to reduce the use of single-use plastic, the Court has launched a project to reduce the use of various plastic products, particularly in the catering sector, as well as a pilot project to promote the consumption of drinking water from the City of Luxembourg's distribution network and the installation of new water fountains.

Other environmental protection measures have been studied or implemented, such as the pilot project to reduce the number of individual printers in the Institution's Services, reviews and studies in preparation for the Court's participation in the European Parliament's carbon offsetting scheme and the updating of the Court's carbon balance, not to mention a survey of staff commuting to and from work to determine the scale of the greenhouse gas emissions caused and the measures needed to be taken.

---

<sup>6</sup> The figures in question relate to 2018, as the figures for 2019 will only be available at the end of the first quarter of 2020. However, the favourable upward trend in 2019 can already be confirmed at the present time.

Following an external environmental audit of the Court in November 2019, an accredited body in Luxembourg confirmed that the Court fully complies with the requirements of EMAS, enabling it to obtain the renewal of its EMAS registration by the Luxembourg Ministry of Environment, Climate and Sustainable Development until 30 November 2022.

#### **d. Equal opportunities and diversity policy**

In 2019, the percentage of women in managerial posts was 39%. The increase in this proportion in recent years is the result of work to raise awareness among staff and heads of Service of the issues related to equal opportunities and diversity, in particular those aspects that promote women's access to management positions. This awareness has taken the form of meetings organised by the administration for line managers to highlight the key role that heads of Service play in the career development and skills development of their staff.

In 2019, the Court strengthened its equal opportunities and diversity policy and continued to use all means at its disposal to improve gender balance in senior and middle management positions, whilst taking into account the merits of all candidates. Specific measures, based on an inclusive policy in respect of all the staff of the Institution, have been introduced in this area around the following axes: strengthening the attractiveness of management posts, training and accompanying persons envisaging managerial posts, training and accompanying heads of Service after taking up their duties, promoting a better work-life balance.

#### **e. Upgrading of the Institution's security system**

The upgrade of the infrastructure security system (Project CJ10), approved by the budgetary authority at the end of 2018, includes perimeter protection and reception pavilions erected prior to the Court's entrances. As a result of the contract award procedures carried out during 2019, work on the project is expected to start at the end of 2020.

As regards the upgrading of procedures, particular attention has been paid to the protection of the Institution's critical information, including the conduct of a pilot project aimed at minimising the risk of compromising information contained in internal documents drawn up by the General Court in the context of particularly sensitive cases.

Lastly, with regard to human resources, the close protection of important persons has been internalised through the recruitment of a specialised team.

#### **f. Correct application of standards and sound administration**

In 2019, as in previous years, very little legal action was taken against the Court. This is the result of the attention paid by all its Services to compliance with the applicable rules, with the assistance and advice provided by the Legal Adviser on Administrative Matters.

As regards actions against the Court or against the European Union as represented by the Court, 7 cases were closed by a judgment or an order. In 6 of those cases, the Court was successful. It was partially successful in the last one. In addition, 2 cases have been brought recently (in addition to 3 applications for legal aid, all of which were dismissed by the General Court). On 31 December 2019, only 3 appeals were pending against the Court.

It will be noted that 2 of the cases closed in 2019 concerned actions for damages as a result of the breach by the General Court of the principle that decisions are to be adopted within a reasonable time. At the appeal stage, the Court of Justice set aside, on the ground of error of law, the judgment of the General Court ordering the institution to pay compensation in the amount of EUR 731 596.63. 3 other actions for annulment falling within the scope of public procurement litigation and an action for failure to act were dismissed. The case in which the Institution was only partially successful was a case concerning access to documents.

As regards the handling of complaints lodged (13 in 2019, plus one complaint which was under investigation on 1 January 2019) under Article 90(2) of the Staff Regulations of Officials of the European Union, 6 explicit decisions were adopted, an amicable settlement was reached and 5 complaints were withdrawn. On 31 December 2019, only 2 claims, submitted at the end of the year, were under examination.

As regards the files relating to complaints brought before the European Ombudsman, 2 cases were pending on 1 January 2019 and a file was sent in 2019. These three cases were all closed in 2019 without any instance of maladministration by the Institution being found by the European Ombudsman.

## **g. Request for access to administrative documents and historical archives**

In 2019, 16 requests for access to administrative documents (including 12 initial requests and 4 confirmatory requests) and 38 requests for consultation of historical archival documents were registered.

With a view to opening the Historical Archives of the European Union (HAEU) files already held by the Historical Archives of the European Union and updating the catalogue of the Court's Historical Archives with regard to administrative files, the Historical Archives Catalogue has been updated with the processing of approximately 160 files in 2019.

In addition, the collection of historical photos (printed or digital) has been completely reorganised and transferred onto a new high-performance database.

As part of the management of historical archives, the Court collaborates closely with the Historical Archives of the European Union (HAEU) at the European University Institute in Florence.

The Court is also represented on the Interinstitutional Archives Group (IIAG).



## IV. RISKS ASSOCIATED WITH OPERATIONS IN THE SERVICES OF THE COURT

The occurrence of certain risks could impede the proper functioning of the Services, or even prevent completion of the tasks assigned to them.

To address this, the Court has updated crisis continuity plans for all its Services. These continuity plans are regularly tested in the framework of internal discussions, in particular at the level of the operational cells of all the Services of the Court, and exercises organised centrally.

The most significant risks facing the Court's Services in the context, on the one hand, of the reform of the judicial architecture which has just been completed in 2019 and, on the other hand, of the increase in the number of cases brought before the Court of Justice (966 cases in 2019, compared with 699 in 2013, that is to say, an increase of 38% in the 2013-2019 period) and the General Court (+19% in the 2013-2019 period) concern essentially:

1. the occurrence of a major crisis;
2. inability to cope with the increased workload;
3. the impossibility of maintaining the quality of the work performed;
4. the impossibility of meeting deadlines;
5. the impact of Brexit;
6. fraud or other inappropriate conduct of staff;
7. the impact of possible computer malfunctions;
8. security;
9. lack of staff with the required skills;
10. incorrect application of the relevant regulatory provisions;
11. poor implementation of appropriations.

1. As far as concerns **the occurrence of a major crisis**, these are risks to which the Institution as a whole is exposed (epidemic, fire, natural catastrophes or adverse weather conditions, etc.). As indicated above, in order to cope with this, continuity plans have been drawn up, updated and tested for all sectors of the Institution's activities.
2. As regards **control of an increase in workload**, the main risk is the possibility of an imbalance between the workload and the human, technical and financial resources available to the Court's Services. This is why the Court requested an increase in the number of staff in its administrative services for the financial years 2019 and 2020.

In any event, the Court's Services always ensure that they make optimal use of the resources allocated to them and closely monitor the evolution of the workload, priorities and future events likely to influence it. It is as a result of such constant monitoring that they are able to adapt their budget requests while constantly improving their working methods, ensuring optimal planning of their work and intensifying the search for cost-saving measures. The development of new IT tools, in particular the new Integrated Case Management System (SIGA) and exploitation of the potential of digital technologies in the field of linguistics, as well as increased use of interinstitutional cooperation, should make it possible to manage the risks associated with the increased workload more effectively. However, at the present time, these new developments require significant human resources in order to be able to meet the planned schedule for their implementation.

3. With regard to maintaining **quality**, the risks are managed by establishing regular controls and by improving management tools and methods. Particular attention is also paid to recruitment procedures to ensure that new staff recruited meet the required requirements in terms of knowledge, skills and competencies.
4. With regard to the risks associated with **meeting deadlines**, measures are being taken by the various Services to ensure that deadlines are met, in particular:
  - As regards the registries of the two courts, the strict monitoring of procedural files, the drawing up of checklists and the introduction of scoreboards, the setting up of task-specific email addresses, the drafting of internal procedures and the setting of priorities for operations are aimed at reducing, in particular by updating key performance indicators, any risk of incidents during the processing of cases.
  - In the field of translation, careful monitoring is carried out centrally. Results in 2019 remain very satisfactory.
  - In the field of interpretation, where the language arrangements for a hearing may be subject to last-minute changes, in particular in the event of withdrawals or requests for suspension of the proceedings (events which are beyond the control of the Institution), the Institution may be exposed to the risk of bearing the costs of cancelling the contracts of conference interpreters. However, in order to minimise the financial burden of these cancellations, the Court limits to a strict minimum the use of freelance interpreters for a distant deadline, while taking the necessary steps to ensure that freelance contracts are taken over by the other EU institutions.
  - At the Directorate for Research and Documentation, the deadlines given for all activities of the Directorate are monitored with the help of databases which allow management to carry out regular checks. The working methods used when carrying out activities are regularly subject to assessment with a view to improving and simplifying them and to make best use of new technology. Maintenance that is sufficiently adaptable is important in order to take advantage of technological change.

- In the area of financial audit, the risk of excessively long delays, mainly due to the constant increase in workload, is being addressed by establishing priority rules for the processing of files and introducing a simplified financial circuit without centralised ex ante verification (see Part VII for further details).
- With regard to the risks associated with the timeliness of construction projects, those risks are managed using instruments described in Annex V.

5. As regards the risks linked to the **impact of Brexit**, the Services have carried out analyses in order to anticipate all possible consequences of the United Kingdom's departure from the European Union so as to be able to take all necessary measures in good time.

6. As for the risks linked to **fraud or any other inappropriate conduct**, measures are taken on an ongoing basis to control them, in particular by establishing rules and procedures and regularly reminding staff members of these rules and of the obligation of confidentiality. The financial risks have been reduced by establishing a centralised ex ante control and by segregating certain sensitive tasks.

7. With regard to the **risk of the impact of IT malfunctions**, an infrastructure continuity plan has been drawn up with the existence of a back-up site, the introduction of an application redundancy system, the implementation of a progressive technology migration plan, the creation of internal control bodies, the adoption of a new critical incident management procedure and the updating of the change management procedure to strengthen the quality control of production releases.

Similarly, the establishment of a 'Business Network' involved in the modelling of processes and in the design and implementation of solutions has helped to reduce the risk of insufficient collaboration with users in the courts and Services.

8. In terms of **security**:

- Particular attention is paid by the Court Registries, both in the processing of cases and in connection with the publication/dissemination of decisions of the courts, with respect to the protection of the identity of persons and other personal data (by granting anonymity), and the preservation of the confidentiality of certain data, in particular business secrets.
- In terms of cybersecurity, the capacity and quality of defence against external attacks have been strengthened (for example: review of network vulnerability detection practices, implementation of a new security logging infrastructure). This also includes the continued expansion of cooperation with CERT-EU at the operational and strategic level, both between teams and between IT systems. In 2019, a new Cyber Security Awareness Program was also launched, which is offered monthly to all Court employees. In relation to IT projects, the Court considers security risks at the beginning of projects ('security by design').
- With regard to breaches of security in the building, the risks are mitigated by the existence of a continuity plan, including regular (even total) evacuation exercises and continuity plans developed for each Service, together with the national service providers and authorities, as well as by the strengthening of security measures in the event of an increase in the alert level. In addition, monitoring by an independent expert of the quality of the security company's services contributes to risk management. In terms of fire and occupational safety, account of the risks is taken by scrupulous compliance with the regulatory framework and by periodic inspections of dedicated installations and systems.

- As far as catering is concerned, the main risk is that of harm to the physical integrity of individuals. This risk is managed through unannounced checks on compliance with hygiene rules carried out by an external body.
- In terms of information security, risks are mitigated by a broader awareness of staff having to deal with highly sensitive information. To minimise the risk of premature dissemination of information to the outside world, an effective internal procedure has been put in place and tested, in particular to prevent all or part of the legal assessment of a case from being compromised before it is closed. The procedure put in place for confidential orders or judgments (limited access to the original text via an encrypted USB key in particular) has been used on several occasions in a very effective manner.
- As part of its unflagging efforts to preserve its stock, the Library maintained the strict application of its security measures.

9. With regard to the **risks linked to lack of staff with the required skills**, various actions are undertaken, in terms of recruitment and training of new employees as well as regular participation in training actions for all staff. Initiatives have also been taken in collaboration with the Commission to increase the attractiveness of institutions based in Luxembourg.

As regards recruitment, recourse is had to the early publication of vacancy and transfer notices for posts which become vacant or to the organisation of specific EPSO or internal competitions. In addition, human resources managers specially trained in the field of staff selection regularly accompany the Services during the various recruitment procedures in order to contribute optimally to quality recruitment corresponding to the real needs of the Services in terms of knowledge and skills. With regard to training, manuals to guide staff in the performance of their duties have been created and updated to ensure continuity of service operations in the event of prolonged absences of key personnel. Knowledge sharing practices and documentation of procedures have been put in place to ensure the transmission of information and its sustainability.

10. The risk of **errors in the application of regulatory provisions** is managed through training and control measures. In the field of public procurement, special attention has been paid by all involved to respond to the complexity of the regulations in force and the variety of situations, despite the limited resources of the Services.

The very low number of complaints, including complaints to the European Ombudsman, disputes from staff representatives and the absence of observations by the Court of Auditors in its annual reports for 2010 to 2018 are objective indicators of the effectiveness of the control systems in place and of the control of this risk.

11. In the budgetary sphere, the risks of **wrongly implementing appropriations** were properly managed owing, in part, to the measured evaluation of the appropriations sought when drawing up the draft budget and, in part, to regularly monitoring of the implementation of the budget by the Services through reporting, which resulted in a very high appropriations implementation rate of 98.7% in 2019.



## V. COOPERATION WITH THE OTHER INSTITUTIONS AND BODIES OF THE MEMBER STATES

One of the consolidated policies of the Court's Services throughout 2019 was to derive maximum benefit from interinstitutional calls for tenders, whether as a partner or leader, in order to benefit from better market prices and optimise the associated management costs.

In addition, the Court participates in interinstitutional groups or networks with a view to better application of the statutory rules and increased harmonisation of policies and practices in various areas, such as buildings and security (GIS, GICIL), environmental protection (ECONET, GIME), IT (CII, CERT-EU Steering Committee and the Publications Office's FORMATS group), legal informatics (GIL, e-Law, e-Justice, EUR-Lex), vocational training, library (EUROLIB), information and communication (CEIII, Interinstitutional Online Communication Committee (IOCC), Web Preservation Group and Interinstitutional Archives Group (IAG)), human resources (EPSO), equal opportunities and diversity (Intercopec, LUXX EU women's network).

In the field of translation and interpretation, cooperation continued within the framework of the ICTI (Interinstitutional Committee for Translation and Interpretation), and within the IEC (its Executive Committee for Interpretation) and the Executive Committee for Translation (ECT).

Within the framework of the ICTI, interinstitutional tools used on a daily basis, such as ACI-Webcalendar, DocFinder, Euramis, IATE, Quest or eTranslation (a translation aid tool which, since April 2019, has been operating at the Court in neural version to replace its statistical version), are developed, maintained and financed. The Court is working very actively with the Commission to improve the eTranslation tool, which is also part of the Connecting Europe Facility initiative, and to make it as suitable as possible for the Court's needs.

For some years now, the DGM has been a member of the interinstitutional monitoring group in which it collaborates with the Irish authorities and EU institutions to prepare for the lifting of the derogation applicable to the Irish language on 1 January 2022. The cooperation focuses essentially on increasing translation capacity including legal translation in the Irish language, the translation of the *acquis communautaire* into Irish and development of terminology resources and translation tools for that language.

The Court also uses applications and hosting services common to other institutions. The shared applications cover the main areas of administrative management (human resources, payroll, training, and budget, financial and accounting management). This type of cooperation allows very significant direct budgetary savings (reduction of development costs, shared technical infrastructure, support structure and joint maintenance).

The Court works with the Commission on the outsourcing of certain human resources activities, namely in the areas of transfer of pension rights, severance pay and unemployment benefit.

The Court also cooperates closely with the Publications Office, both in relation to traditional publications (brochures, leaflets, etc.) and electronic publications. In particular, the Publications Office provided support in the field of publishing and modern technology via selected subcontractors, by virtue of its expertise, in accordance with the competitive tendering procedures. In addition, the Court uses the services of the Publications Office for the publication of the Reports of case-law and putting judgments, opinions of the court, orders and Opinions on the official publications website of the institutions of the European Union, EUR-Lex. It should be noted that the Presidency of the Board of Directors of this interinstitutional office is currently assumed by the Court.

The management of the Library of the Court has also strengthened cooperation with other libraries. In this regard, after identifying its needs and opportunities for further collaboration, the Court has undertaken to establish partnerships with certain libraries. Among those with which the most advanced steps have been taken, the Peace Palace Library in The Hague is particularly worthy of mention (a memorandum of understanding aimed at closer collaboration is currently under consideration).



The following table summarises the main service agreements with the other EU institutions in 2019.

<b>Service Level Agreements (SLAs) with other EU institutions in 2019</b>			
<b>Institution concerned</b>	<b>Nature of service</b>	<b>Budget line</b>	<b>Cost</b>
European Commission	Development and maintenance of the Euramis, MT@EC, IATE, Quest II and DocFinder tools	1406.0 interinstitutional cooperation activities in the linguistic field	202 345 €
Translation Centre	Development and maintenance of the Euramis, MT@EC, IATE, Quest II and DocFinder tools	1406.0 interinstitutional cooperation activities in the linguistic field	50 698 €
European Commission	Services to be paid to the Commission's DG SCIC (contract conference interpreter days)	1406.2 Auxiliary conference interpreters	2 435 633 €
European Commission	Nurseries managed by the Commission	1654 Early Childhood Centre	2 031 221 €
European Commission	Management of transfers of pensions (IN/OUT), pensions of former Members, management of severance allowances and unemployment allowances, ...	1655 PMO expenditure for the administration of matters concerning the Court's staff	118 000 €
European Commission	Accommodation of data centre	210 Equipment, operating costs and services related to data-processing and telecommunications	233 000 €
European Commission	E-Prior	210 Equipment, operating costs and services related to data-processing and telecommunications	340 000 €
European Commission	SYSPER II	210 Equipment, operating costs and services related to data-processing and telecommunications	663 326 €

European Commission	EU Learn	210 Equipment, operating costs and services related to data-processing and telecommunications	25 000 €
European Commission	NAP	210 Equipment, operating costs and services related to data-processing and telecommunications	167 000 €
European Commission	EU-CV online	210 Equipment, operating costs and services related to data-processing and telecommunications	18 000 €
European Commission	NDP	210 Equipment, operating costs and services related to data-processing and telecommunications	16 700 €
European Commission	Contribution to public procurement procedures	210 Equipment, operating costs and services related to data-processing and telecommunications	22 200 €
European Commission	CERT-EU	210 Equipment, operating costs and services related to data-processing and telecommunications	54 000 €
European Commission	Historical records	272.07 Historical archives of the EU	115 759 €
Council	SAP SOS II	210 Equipment, operating costs and services related to data-processing and telecommunications	556 374 €
European Commission	CAS — Social Activities Committee	1632.1 Social contacts between members of staff	121 239 €
European Parliament	Early Childhood Centre	1654 Early Childhood Centre	681 716 €
<b>Total =</b>			<b>7 852 211 €</b>

# VI. USE OF HUMAN AND FINANCIAL RESOURCES

Two specific annexes provide more information, first, on the use of budgetary resources (see annex 'Report on budgetary and financial management') and, second, on the use of human resources (see annex 'Report on staff policy'). Consequently, the tables that follow present a summary only of the implementation of appropriations and the use of human resources.

## A. IMPLEMENTATION OF APPROPRIATIONS

EUR million	Final Appropriations 2018	% implementation 2018	Final Appropriations 2019	Commitments	million EUR	
					% implementation 2019	
					Final Appropriations 2018	% implementation 2019
10 — Members of the institution	33.5	96.1%	36.9	34.0	92.0%	
12 — Officials and temporary staff	246.3	99.5%	252.5	251.1	99.5%	
14 — Other staff and external service providers	23.9	98.7%	25.9	25.3	97.7%	
16 — Other expenditure related to persons connected with the Institution	6.4	97.5%	6.3	6.2	97.5%	
<b>TITLE 1 SUB-TOTAL</b>	<b>310.1</b>	<b>99.0%</b>	<b>321.6</b>	<b>316.6</b>	<b>98.4%</b>	
EUR million	Final Appropriations 2018	% implementation 2018	Final Appropriations 2019	Commitments	% implementation 2019	
					% implementation 2019	
					Final Appropriations 2018	% implementation 2019
20 — Buildings and associated costs	73.7	100.0%	75.0	74.8	99.7%	
21 — Data processing, equipment and moveable property	22.1	99.8%	27.9	27.8	99.8%	
23 — Current administrative expenditure	1.3	93.8%	2.0	1.9	95.1%	
25 — Meetings and conferences	0.5	98.8%	0.5	0.5	99.1%	

27-37 — Information: purchasing, archiving, production and expenditure relating to certain institutions and bodies	2.3	97.0%	2.4	2.3	96.0%
TITLES 2 AND 3	99.9	99.8%	107.8	107.3	99.5%
SUB-TOTAL					
<b>EUR million</b>	<b>Final Appropriations 2018</b>	<b>% implementation 2018</b>	<b>Final Appropriations 2019</b>	<b>Commitments</b>	<b>% implementation 2019</b>
100 — Provisional appropriation	0	0%	0		0%
<b>TOTAL COURT OF JUSTICE</b>	<b>410.0</b>	<b>99.2%</b>	<b>429.4</b>	<b>423.9</b>	<b>98.7%</b>

*Source: Report on budgetary and financial management during the year 2019*

Overall, the implementation rate of appropriations in 2019 was again very high, around 99%, as was already the case in 2018.

## B. USE OF POSTS PROVIDED FOR IN THE ESTABLISHMENT PLAN

Posts provided for in the establishment plan are allocated as set out in the table below:

<b>Area of activity</b>	<b>2019</b>	<b>2019</b>	<b>%</b>
	<b>Number of jobs</b>		
Chambers	537	26.0	Chambers of Members of the Court of Justice and of Members of the General Court
Registries	135	6.5	Registry of the Court of Justice and of the General Court
Support for judicial activity	106	5.1	Research and documentation, library and support for hearings
Language services	994	48.1	Translation (916); Interpretation (78)
Administrative, logistical and IT support services	296	14.3	Administration, protocol, communication, IT, publication, legal adviser, internal audit, staff committee
<b>TOTAL</b>	<b>2 068</b>	<b>100</b>	

The distribution of posts by sector of activity remains similar to that of previous years, with almost 85% of posts dedicated to jurisdictional and linguistic activities.

With regard to the occupation rate of posts, it remains at a very high level (around 97%) in 2019, due to sustained judicial activity which requires recruitment to be carried out quickly and comprehensively for all posts which have fallen vacant.

## VII. FUNCTIONING OF THE INTERNAL CONTROL SYSTEM

### A. OVERALL ASSESSMENT OF THE COSTS AND BENEFITS OF CONTROLS

The effective and efficient functioning of the internal control system is a priority of the Court. This internal control system is based in particular on the following pillars:

- an internal control framework, based on the COSO 2013 model framework,<sup>7</sup> approved by the Administrative Committee on 29 January 2019. In line with COSO guidelines, the new framework is based mainly on the principles of autonomy and accountability at each level of management. In 2019, a Guide to Internal Control was prepared, the purpose of which was to help the Services in the implementation of the new framework and in the development of a monitoring system to be implemented for the first time in 2020;
- the existence of a centralised ex ante verification service, which carries out the ex ante control of all financial operations at the Court, as well as of verifying agents within several authorising services who carry out an initial review of the merits of each expenditure;
- a highly effective integrated account and budget management system which facilitates the control and monitoring of operations;
- assistance and advice provided by the Directorate for Budget and Financial Affairs in respect of questions relating to the application of the Financial Regulation and, in particular, in respect of questions relating to public procurement, helping to reduce the risk of irregularities and/or errors in managing appropriations;
- continuity in risk analysis and management exercises for the whole Court, which provide an overview of the risks to be dealt with;
- the performance of ex post controls on the basis of an annual programme approved by the authorising officer by delegation.

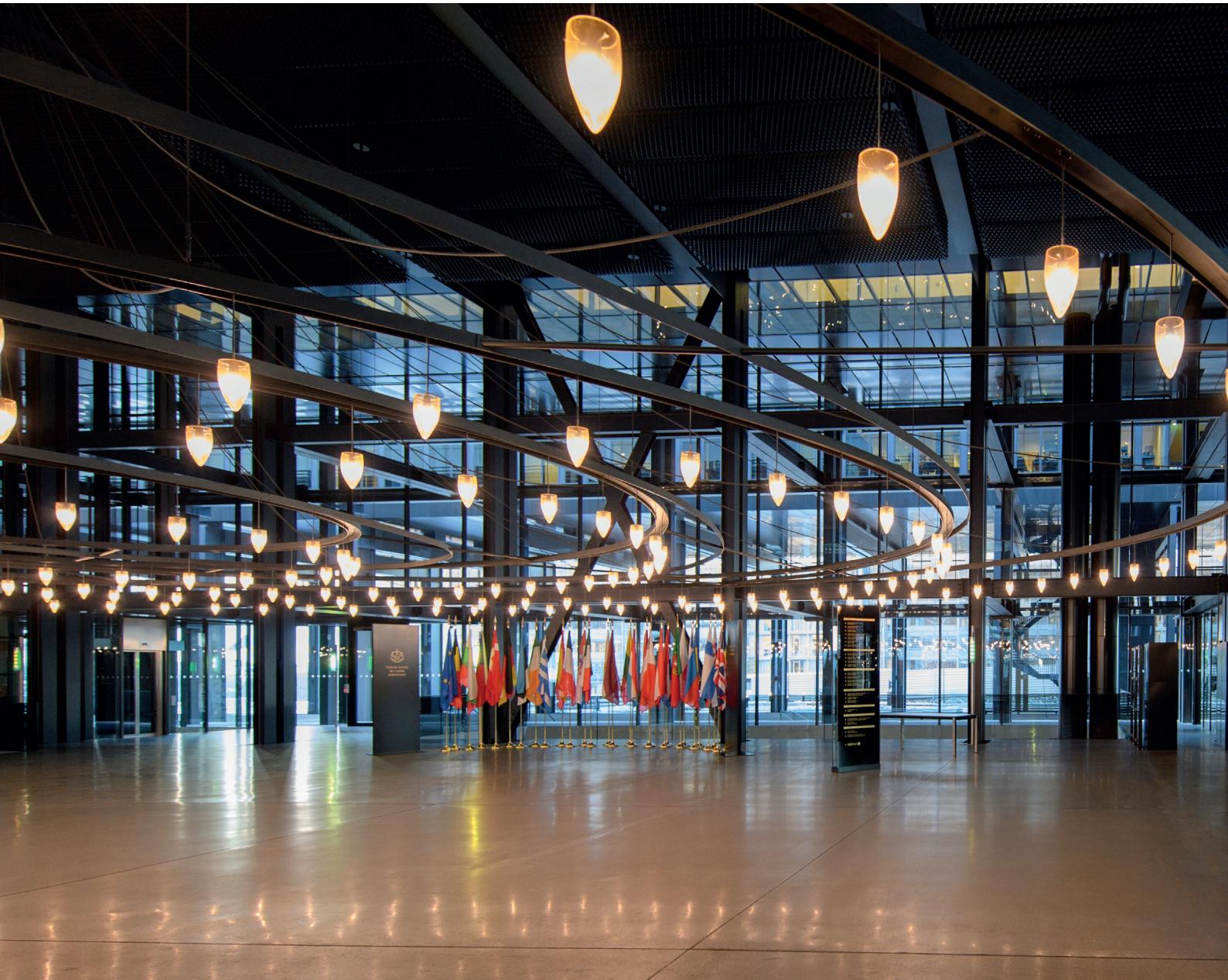
---

<sup>7</sup> That system is the Internal Control — Integrated Framework of the Committee of Sponsoring Organisations of the Treadway Commission (COSO), an organisation created in 1985 in the United States by professional associations in the fields of accounting and auditing to develop guidelines for risk management, internal control and anti-fraud.

- an internal audit Service, which is completely independent in the conduct of its audits, provides the Institution with assurance on the degree of control over operations carried out to implement the budget and provides it with advice to improve the conditions for carrying out these operations, as well as to promote sound financial management.

The cost-effectiveness of that internal control environment is very positive, as a result, *inter alia*, of the following:

- an accounting and financial management application (SOSII-SAP) which has been developed interinstitutionally in close cooperation with the Council, the Court of Auditors and the European University Institute in Florence, thereby providing the Court with access to an effective management tool at the lowest possible cost;
- centralised responsibility for *ex ante* verifications, resulting in a saving of human resources devoted to control tasks;
- rapid and appropriate action taken in response to the advice and recommendations of the Internal Auditor or to observations of the Court of Auditors.





## **B. RESULTS OF ACTIVITIES AND MANAGEMENT INDICATORS RELATING TO ACTIVITIES OF VERIFICATION, ASSISTANCE AND ADVICE ON INTERNAL CONTROL AND INTERNAL AUDIT**

- Ex ante verification**

Since 2016, a new simplified circuit (without centralised ex ante verification) has been set up for certain transactions of very low value,<sup>8</sup> thus allowing, in the context of an ever-increasing workload, the work of centralised ex ante verification to be concentrated on more complex transactions or on those presenting greater financial risks.

Ex ante verification concerns not only financial transactions, in particular commitments and payments, but also any human resources decisions with financial implications (determination of financial entitlements at the time of entry into service, granting of allowances, etc.).

The simplified verification circuit has made it possible to control the ex ante verification workload, which is still very high: in 2019, 17 661 files were checked by a team of 6 FTEs. The average processing time was 7 days. The percentage of rejected transactions was 2.74%. In addition, no substantive disagreement was recorded between the authorising officer by delegation and the Financial Assistance, Budget and Verification Unit during the 2019 financial year.

- Ex post verification**

The 'Financial Assistance, Budget and Verification' Unit has established an ex post control system which, combined with the action of all those involved in the control chain, contributed to the ability of the authorising officer by delegation to report his assurance.

During 2019, an ex-post control took place, focusing on staff salaries. The ex-post control did not discover any errors with financial impact.

- Assistance and advice on internal control and public procurement**

Participation in the interinstitutional working groups in the matter has been effective and fruitful, particularly in the area of 'green public procurement' (green public procurement aims at encouraging a sustainable consumption model).

---

<sup>8</sup>| The centralised ex ante control verifies all financial transactions amounting to more than EUR 200 (EUR 1 000 in the case of invoices for freelance translators) and the great majority of decisions on human resources with financial stakes. The thresholds for transaction control have been changed as of 1 August 2019 (the threshold for freelance translation invoices was previously EUR 700).

Since 2017, the Court has been using the 'interinstitutional GPP (Green Public Procurement) Helpdesk'. The GPP Helpdesk provides fast, efficient, direct and practical assistance, with the objective of assisting the Institution to integrate environmental criteria into procurement procedures, in order to help reduce environmental impact and thus promote sustainable consumption. This service has become well known to the authorising services and its consultation has increased since its launch. The use of the GPP Helpdesk by any authorising Service preparing a public procurement procedure is systematically encouraged.

The Financial Assistance, Budget and Verification Unit provides the Services with ad hoc support for any questions relating to public procurement. In addition, it also carries out, at the request of the authorising Services, a preliminary examination of the documents of the procurement procedures prior to the launch ('pre-submission'), with the aim of completing the analysis of each file within 10 days. In 2019, 13 complete procurement files were reviewed, with an average processing time of 4.8 calendar days.

Lastly, in 2019 an integrated exercise to update service continuity plans and risk analyses was carried out.

#### • **Internal audit**

In accordance with Article 118(4) of the Financial Regulation, the Internal Auditor is to report to the Institution his findings and recommendations and the Institution is to forward each year to the Parliament and the Council a report containing a summary of the number and type of internal audits carried out, the recommendations made and the action taken on those recommendations.

As stated in the Internal Auditor's annual report, audits were completed in 2019 in the following areas:

- Review of participation in interinstitutional bodies
- Analysis of good practices in the supervision of external in-house service providers

In 2019, the service continued to provide advice in several areas of activity, in a context characterised by the reform of the judicial architecture and the increased workload in the Services of the Institution.

Furthermore, the annual internal audit report shows that satisfactory action was taken in response to the recommendations made. Regular monitoring of the actions taken by the audited Services makes it possible to assess whether they are appropriate, effective and timely and to identify and record improvements made. That monitoring showed that the majority of audits carried out before 2019 can be considered to be closed and that a number of actions have already been implemented by the Services, or are under way, in order to respond appropriately to the audits completed in 2019. A high percentage of acceptance of recommendations made and swift implementation are the key performance indicators of the internal audit activity. Furthermore, the action taken in response to the advice and recommendations of the Internal Auditor contributes to the continuous improvement of the internal control framework of the Court and to strengthening the application of the principles of sound financial management and performance.



## **VIII. OBSERVATIONS MADE IN CONNECTION WITH EARLIER DISCHARGES OR REPORTS OF THE COURT OF AUDITORS**

The charter of the authorising officer's duties provides that the authorising officer by delegation is to include, in his annual activity report, remarks concerning the follow up to observations expressed by the Court of Auditors and/or the Discharge Authority.

### **A. OBSERVATIONS MADE BY THE COURT OF AUDITORS**

It is important to note that the Court of Auditors indicated, in paragraph 10.7 of its last Annual Report on the implementation of the budget concerning the financial year 2018, that no specific problem concerning the Court was detected.

The results of the 2018 controls thus confirm, as they have since 2010, the absence of observations from the Court of Auditors.

### **B. OBSERVATIONS MADE BY THE DISCHARGE AUTHORITY**

As this activity report is being drawn up, the procedure of obtaining discharge in respect of the implementation of the 2018 budget has not yet been formally concluded. However, it is at a relatively advanced stage, since the discharge report, amended and voted at the meeting of the Committee on Budgetary Control of 19 February 2020, will be submitted for plenary vote in Parliament in May.

At this stage, the draft resolution voted by the Committee on Budgetary Control relating to the Court refers, first of all, to the findings of the Court of Auditors for the financial year 2018, underlining that no significant weaknesses had been identified as regards the matters audited by the Court of Auditors, namely, human resources and public procurement, that the management of its administrative expenditure is free from material error and that the control systems in place are effective (paragraphs 1 and 2).

The draft resolution also sets out a great number of positive points concerning the functioning and activities of the Court's Services. These are, in particular, sound financial management and the very high rate of budget implementation in 2018 (99.18% in 2018, compared with 98.69% in 2017)

(paragraphs 6 and 7), regular monitoring of budget implementation through monthly tables (paragraph 8), setting objectives and performance indicators for its administrative services when the budget is drawn up (paragraph 9), the efforts made by the Court to publish its annual activity report by 29 April (paragraph 12), the satisfaction expressed by users of the e-Curia application, which became mandatory for the General Court on 1 December 2018 (paragraph 15), and the very high level of job occupancy (97%) (paragraph 18), the steady increase in the presence of women in management posts (37.7% in 2018 compared with 30% in 2013) and the Court's efforts to strengthen its equal opportunities policy through the creation of a dedicated entity and the introduction and monitoring of specific programmes (paragraph 25), the adoption of measures facilitating the reconciliation of a work-home balance, such as the adoption of a decision allowing occasional teleworking in addition to the possibilities of structural teleworking and the hiring of a part-time psychologist to support staff (paragraph 28), the implementation of a system for reporting possible violations of personal data (paragraph 31), the efforts made to improve the Institution's IT security (paragraph 32), the internal audit concerning the proper functioning of recruitment procedures and the favourable closure of the reports by the internal auditor (paragraphs 33 and 34), the Court's commitment to ambitious environmental objectives and to concrete projects such as those relating to the reduction in the use of single-use plastic or the number of individual printers (paragraph 36), and the completion, on time and within budget, of the Court's fifth extension, the savings that will be made as a result of having favoured an acquisition policy rather than a rental policy for this project and the very positive remarks of the Court of Auditors in its Special Report No 34/2018 on the management of the office space of the EU institutions (paragraphs 37 and 38), the communication efforts undertaken to clarify and simplify the information addressed to the public with a view to bringing the Court closer to citizens (paragraphs 41 and 42), the intensive training given to trusted persons who can be contacted by any member of staff who feels that they are being harassed and the information disseminated on the formal or informal procedures to be followed in the event of inappropriate behaviour (paragraphs 52 and 53).

With regard to other observations/recommendations relating to administrative or linguistic activities, the Court continues to consider them with the greatest attention. With regard to the increase in maintenance expenditure between 2017 and 2018, the Court will continue its efforts to further improve the process of preparing budget estimates (paragraph 10). In addition, it will examine the possibilities for further expanding the number of e-Curia users at the Court of Justice (paragraph 15), ensure a further reduction in the number of unpaid traineeships (paragraph 20), take measures to promote well-being in order to limit, as far as possible, the occurrence of burn-out among its staff (paragraph 29), is available to share its experiences of open spaces with the other institutions as requested by the European Parliament (paragraph 39), will establish new rules for staff members concerning 'revolving doors' (public-to-private sector crossover) (paragraph 50) and will inform Parliament of the reasons why an increase in the rate of externalisation in the field of translation is not advisable (paragraph 55). As for the request for annual publication of the agreements concluded with the other EU institutions, a list with the agreements in force in 2019 can already be found under heading 'V. Interinstitutional cooperation' of this report.

As regards the activity of the courts (Court of Justice and General Court), the Institution notes with satisfaction, in the draft resolution, the positive comments concerning the adaptation of the internal timetables according to the nature and complexity of cases (paragraph 13) and the reduction in the average duration of proceedings in 2018 for the Court of Justice (15.7 months, compared with 16.4 months in 2017) (paragraph 17). Parliament also welcomes the reform of the General Court, which has led to a 12% reduction in the number of cases pending before it compared with 2017 (paragraph 21), and the fact that in 2018 the two courts closed a total of 1 769 cases, which is an all-time record for the Institution (paragraph 22).

The draft resolution also congratulates the Court on having been included by the European Ombudsman among the three shortlisted finalists for the Prize for Good Administration (category 'excellence through cooperation') with the creation of the 'Réseau judiciaire de l'Union européenne' (Judicial Network of the European Union) aimed at strengthening cooperation between the Court and national courts (paragraph 40).

The Court will carefully consider the recommendations made concerning the need to continue efforts to reduce further average case processing times (paragraph 13), to consider a more flexible allocation of resources, in particular of 'Référendaires' (Legal Secretaries) (paragraph 19) and the possibility of broadcasting its public hearings online (paragraph 43).

As for the paragraphs concerning the Members of the courts (paragraphs 45, 46, 47, 48, 49 and 54), the Court takes note of the requests made therein. As indicated in paragraph 46, a new code of conduct for Members and former Members (OJ 2016/C 48 3/01), which responds to comments previously made by the Parliament on the exercise of external activities and the declaration of financial interests, has been in force since 2017. With regard to the request for more detailed information on external activities carried out by its Members, the Court is continuing the necessary technical work in order to supplement the list of those activities.

In general, the Court is committed to implementing the recommendations of the Discharge Authority as quickly as possible and confirms both its openness and its determination to improve constantly the efficiency of the management of all its activities.

## ANNEX 1

# REPORT ON STAFF POLICY

## 1. INTRODUCTION

In accordance with Article 41(3)(b)(ii) of the Financial Regulation, this document outlines the policy of the Court of Justice of the European Union ('the Court' or 'the Institution') for the management of posts and external personnel. That policy aims, in particular, to make optimal use of the human and budgetary resources made available by the budgetary authority, while seeking to develop employee skills and ensure good working conditions. In that regard, the Court's personnel administration uses all the means at its disposal in order to achieve those objectives in the current budgetary context.

## 2. STAFFING SITUATION

At the end of the year, 2 256 persons, that is officials, members of the temporary staff and members of the contract staff ('CS'), were employed by the Court.

The distribution of staff by type under the Staff Regulations and by function group may be presented as follows:

<b>DISTRIBUTION OF STAFF BY TYPE UNDER THE STAFF REGULATIONS</b>	<b>% of the Institution's staff</b>
<b>Officials</b>	1 401
<b>Temporary staff</b>	681
<b>Contract staff</b>	174
<b>Total</b>	<b>2 256</b>
	<b>100%</b>

DISTRIBUTION OF STAFF BY FUNCTION GROUP		% of the Institution's staff
AD	1 263	56%
AST	751	33%
AST/SC	68	3%
CS	174	8%
<b>Total</b>	<b>2 256</b>	<b>100%</b>

The average age of the Institution's staff was **45 years**, distributed as follows by age bracket:

21-29	5%
30-39	23%
40-49	41%
50-59	26%
60-65	5%

### 3. RECRUITMENT AND OCCUPATION OF POSTS

#### 3.1 PERMANENT POSTS

The Court has set itself a twofold objective in terms of occupation of posts: first, ensuring as high a rate of occupation of posts as possible in the light of the heavy workload borne by the Institution and, second, filling permanent posts with staff who are officials as far as possible.

The efforts made have led to a very high rate of occupation of posts in all Services ( $\pm 97\%$  on 31.12.2019), notwithstanding certain difficulties which have a direct impact on recruitment procedures, such as the low level of the basic salaries for the starting grades or more limited career development opportunities in Luxembourg due to the lesser number of institutions located there.

#### 3.2 POSTS IN THE MEMBERS' CHAMBERS

The number of posts made available by the budgetary authority for the Staffing of chambers of Members of the Institution, as members of the temporary staff pursuant to Article 2(c) of the Conditions of Employment of Other Servants of the European Union ('the CEOS') or as seconded officials under Article 37(a) of the Staff Regulations of Officials ('the Staff Regulations'), amounts to 524. As at 31 December 2019, those posts were filled by 413 temporary agents and 111 seconded officials. The rate of occupation of posts in the chambers is 100%.

## 3.3 TEMPORARY STAFF IN THE COURT'S SERVICES

### 3.3.1 MEMBERS OF THE TEMPORARY STAFF

As pointed out above, the Court's policy is to fill the permanent posts available in the establishment plan with officials. However, a derogation from that rule is necessary in the following two cases: (a) where an official is seconded in the interests of the service, the official's post in that case being retained for his reinstatement, and (b) where the procedure for filling a post has not led to applications from qualified officials and there are no suitable successful candidate lists from a competition. The number of temporary staff members occupying permanent posts under Article 2(b) of the CEOS at the end of the financial year was 226, 29 of whom were engaged to replace officials on secondment. 42 members of the temporary staff under Article 2(a) of the CEOS were engaged to replace officials temporarily.

### 3.3.2 CONTRACT STAFF

Contract staff in active employment at the Court come within the scope of Article 3a or 3b of the CEOS.

As regards the first category of staff (contract staff), these persons are entrusted with manual or administrative support service tasks. At the end of the financial year, 83 members of the contract staff were in service at the Court in order to carry out those types of task, that is 3.7% of the Institution's staff.

As regards staff in the second category (contract staff for auxiliary tasks), these persons are recruited to replace officials or members of the temporary staff who are temporarily absent (for example, on maternity leave or long-term sick leave) or, exceptionally, to tackle specific peaks in workload. In addition, contract staff in function group II are engaged in the Visits unit as part-time visit guides and other members of the contract staff in function group III are engaged to carry out proof-reading tasks in the Multilingualism Directorate-General (using appropriations specifically allocated by the budgetary authority for that purpose). At the end of the financial year, 91 contract staff for auxiliary tasks were in service at the Court, representing approximately 4% of the Institution's staff.

## 4. EQUAL OPPORTUNITIES AND DIVERSITY

The Court regularly ensures that the working environment is free from all forms of discrimination and that there is a balanced distribution of staff.

At the end of the financial year, the Institution's staff were distributed by gender as followed:

<b>DISTRIBUTION OF STAFF BY FUNCTION GROUP AND GENDER</b>		<b>% of the Institution's staff</b>
<b>WOMEN</b>		
AD	678	
AST	586	
AST/SC	42	61%
CS	66	
<b>TOTAL WOMEN</b>	<b>1 372</b>	
<b>MEN</b>		
AD	585	
AST	165	
AST/SC	26	39%
CS	108	
<b>TOTAL MEN</b>	<b>884</b>	
<b>OVERALL TOTAL</b>	<b>2 256</b>	<b>100%</b>

These statistics show that the measures introduced in the area of equal opportunities in order to make it easier to reconcile professional and family commitments have encouraged the occupation of posts by women. In particular, it is apparent from the table above, and from the organisational chart, that 54% of the employees in the AD function group are women.

More particularly with regard to management posts, the occupancy rate for women at the end of the financial year was 40% for senior management and 39% for middle management, as shown in the table annexed to this report illustrating the distribution of management posts by nationality and by gender. The increase in women's occupancy rate of management posts (39% compared with 37.5% in 2018 and 36% in 2017) shows a growth in the staffing of those posts by women, notwithstanding the reduced number of the Court's administrative entities.

The 'Equal Opportunities and Diversity' cell within the Human Resources and Personnel Administration Directorate, which was created in order to develop and implement a policy in that field, has paid particular attention to integrating the principles of equal opportunities and diversity into the various human resources management procedures (recruitment, training, career development, working conditions) and to raising staff awareness of these aspects.

Both the structure of the Court's staff and the specific policy of equal opportunities which is being pursued point, however, to a future improvement of those statistics. In 2019, the Court's administration extended a programme for the development of managerial and management skills, which was launched in 2016 by the Registrar of the Court of Justice, aimed in particular at encouraging women to apply for management posts.

Lastly, representatives of the above-mentioned 'Equal Opportunities and Diversity' cell took an active part in the interinstitutional exchanges conducted by the respective Equal Opportunities Committees (Intercopec) on the subject of disability and on improvements to reasonable modifications of the institutions' buildings (access, adequate office equipment, etc.) for people with reduced mobility or other disabilities, and to the work of the interinstitutional networks for women working with all the European institutions based in Luxembourg, such as the LUXX EU women's network, led by the European Commission, and the network of women managers, led by the Court of Auditors.

## 5. GEOGRAPHICAL BALANCE

The Court's staff is made up of officials and other staff from all Member States of the European Union. Recruitment is always carried out on the basis of the merit of candidates, the Staff Regulations stipulating in that regard, in Article 7(1), that vacancies are filled 'acting solely in the interest of the service and without regard to nationality'.

The geographical distribution of staff at the end of the year is set out in the table annexed to this report.

## 6. CAREER MANAGEMENT

### 6.1 HORIZONTAL MOBILITY

The Court consistently encourages horizontal mobility within the Institution, by favouring the options of filling posts by transfer within the Institution. The drawing up of vacancy notices and the advice provided by the Human Resources and Personnel Administration Directorate ('the DRHAP'), in collaboration with the Services concerned, are aimed at facilitating appropriate career choices.

### 6.2 VERTICAL MOBILITY

In accordance with the internal decisions on promotions which implement the provisions of the Staff Regulations laying down rates of promotion, it was possible to promote 274 officials in the 2019 promotion exercise having regard to both the merits observed and the budgetary resources allocated to that end by the budgetary authority.

In addition, in the context of the certification exercise under Article 45a of the Staff Regulations, four officials from the Court were selected to participate in the training programme organised by the European School of Administration in 2019. That procedure generates great interest among employees in the AST function group and contributes to better skills management within the Court. Of a total of 31 people selected since 2005 to participate in such a programme, 22 have already been appointed as administrators.

### 6.3 INTERINSTITUTIONAL MOBILITY

Staff has moved between the Court and the other institutions in the context of transfer procedures. As regards transfers to the Court, this policy enriches its staff with employees mastering working methods and management tools implemented in the other institutions, elements valuable for broadening the skills of internal staff and for the useful sharing of best practice.

As regards the departures from the Court to the other institutions, this situation reflects the fact that a percentage of its staff aspires to a career in a large institution or to a place of recruitment other than Luxembourg. This mobility also contributes to the enrichment of the range of skills of the other institutions' officials, in particular in the field of law.

In a total of 64 recruitment procedures open to the officials of other institutions, organised and completed during 2019, 12 officials were transferred to the Court. 37 officials from the Court were transferred to other institutions.

## 6.4 REDEPLOYMENT

In assessing the Institution's efforts as regards redeployment, it should be borne in mind that here, in contrast with the situation prevailing in the other institutions, the substantive elaboration of the decisions at the heart of the Institution's activity, namely the judgments, orders and Opinions, is carried out in the Members' chambers. The Services do not participate directly in that elaboration; they only provide the procedural support (Registries), analysis (legal research), linguistic support (translation, interpretation), for the purposes of dissemination (publication in the ECR, press releases), and, in its broadest sense, administrative support.

That situation, where the staff of the chambers account for more than a quarter of total staff, limits the possibilities for redeployment.

As regards the chambers, their structure has developed over the years, as needs have evolved. The budgetary authority has recognised the relevance of those needs by providing the necessary budgetary posts. In the context of the implementation of the 3<sup>rd</sup> stage of the reform of the General Court, it must nevertheless be pointed out that recruitment in all chambers relating to the taking up of the last additional judges to the General Court (of the 8 Judges to be appointed in that context, 7 took up office in September 2019) took place using existing resources, which necessitated redeployments within the General Court from the Services.

As regards the Services, their tasks are linked with the exclusive activity of the Institution, that is to say, judicial activity, and cannot undergo any fundamental change. In contrast with the situation in certain other institutions, there is no need for a large-scale redeployment of staff from one Service to another to take account of the need, for example, to fulfil new tasks or implement new policies. Nevertheless, as part of the restructuring of the Library Directorate, for example, two new units have been created (User and Citizen Services Unit and Publication and Operations Unit) through internal redeployments from other Directorates.

## 7. STREAMLINING OF ACTIVITIES

The Court faces, as do all the other institutions, a strict budgetary context that requires even more dynamic management of human resources and at times difficult choices, as it is essential to be able to identify priorities and identify synergies in order to maintain the proper functioning of the Services.

It must be pointed out that the Court is unable to regulate the number of cases brought before its courts and, accordingly, its workload. Nonetheless, in order to preserve the judicial activity proper, the various Services of the Court have been invited, since 2014, to pursue their efforts in the context of a broader consideration which does not exclude any avenues for improving their efficiency. Several internal working groups were, therefore, set up, charged with identifying possible negative priorities and internal or horizontal synergies making it possible to eliminate superfluous tasks, streamline administrative

processing/procedures as much as possible by the more extensive use of IT tools or achieve a better balance in terms of the outsourcing of activities and bringing them in-house, while maintaining the level of quality essential in order to meet needs.

In 2019, a number of Services also restructured the bodies under their competence in order to improve the management of skills and knowledge, to ensure a more judicious distribution of tasks and responsibilities and thereby exploit any means of improving effective performance efficiently.

## 8. IT OPTIMISATION IN HUMAN RESOURCES MANAGEMENT

In 2019, work continued in relation to the acquisition of new automatic document generation modules or functionalities in the SYSPER personnel management application, managed by the European Commission. The enrichment of that application by the acquisition of those systems contributes to a major rationalisation of the management of the various applications and more effective interaction with the users concerned.

In that connection, in particular in the area of recruitment, account should be taken of the module for the electronic management of vacancy and transfer notices and, in the area of statutory rights, of the automatic generation of several certificates and declarations, which now makes an effective contribution to the digitalisation of procedures and to speeding up the processing time of the various files, while maintaining a high level of quality of service.

A specific example, resulting from the review undertaken in connection with the modelling of human resources processes on the basis of the Business Process Management (BPM) scheme, with a view to optimal organisation and rationalisation, was the digitalisation of the administrative steps to be taken at the end of a member of staff's service and the use of a suitable IT tool. Its use has simplified the process in question and has enabled, first, the relevant Services to anticipate the departure of members of staff and related actions and, second, the persons concerned to carry out all the necessary steps remotely, avoiding time-consuming physical travel and prolonged absence from the Service to which they have been assigned.

In addition, in order to ensure centralised management and harmonised rules for the processing of speculative applications from external candidates (staff, students and paid trainees in the Services), in 2017, the Court acquired the EU CV online application managed by the European Commission. The use of this application, which has made it possible to make significant savings in terms of time and resources, has been extended since 2018 and enriched with new functionalities in 2019, also to candidates wishing to carry out a paid traineeship in the chambers of Members of the Institution.

## 9. WORKING CONDITIONS

Flexible working hours and the teleworking introduced within the Services whose tasks and activities allow such a measure to be implemented, are intended to optimise the working conditions of the Court's staff and to promote work-life balance. The figures in the table below show the success of such a step.

During 2019, occasionally or for longer periods throughout the year, the Court's staff have benefited from the following working arrangements and part-time work:

WORKING ARRANGEMENTS	2019 Number
Part-time	492
Parental leave	442
Family leave	42
Flexible working hours	938
Regular teleworking	353

It should be noted in that regard that the Court uses the remuneration appropriations made available by the part-time working in order to recruit temporary staff. Similarly, except when the parental or family leave is for a short period, those going on family or parental leave are replaced by recruiting temporary staff.

In order to strengthen further its policy on well-being at work and ways of better reconciling work and private life, the Court introduced occasional teleworking in 2019. The scheme in question, which may be used for professional circumstances involving exceptional tasks which can be carried out outside the office, guarantees continuity of service, particularly in the event of one-off personal or family problems (e.g. illness of a family member, temporary disability which nevertheless allows continuity of teleworking, transport strikes or extremely heavy traffic, bad weather, etc.).

## 10. COMMUNICATION AND SOCIAL DIALOGUE

The social dialogue between the administration and staff representatives has an actual, direct effect on the implementation of staff policy and the application of the Staff Regulations and internal rules, a dialogue which takes place in particular in the context of the different joint committees of the Institution and also through consultations with the Staff Committee or recognised trade unions.

The Court's administration works in close cooperation with the Court's Staff Committee on the basis of frequent bilateral meetings to ensure that its various requests and questions are dealt with rapidly.

## 11. TRAINING AND DEVELOPMENT OF SKILLS

The training and continuous development of skills of the Court's staff play an essential role for the proper performance of the Institution's mission.

A reception and integration programme enables newcomers to become acquainted with the various services of the Institution and become familiar with the products of their activities.

This step promotes the rapid integration of new staff and collaborative relationships between staff and between services.

In the area of management and performance management, in order to complement the offer of the European School of Administration, specific training is organised each year with the aim of increasing staff awareness of the issues linked, *inter alia*, to personal effectiveness, time and stress management, project management and conflict management.

The programme for the development of managerial and management skills, launched in 2016, continued throughout 2019, with a view to enhancing opportunities for personal development as a means of professional development and improving access for women to management posts. Furthermore, an important innovation in the area of management training was the introduction in 2019 of a special training course for senior and middle management.

## 12. HEALTH, SAFETY AND WELL-BEING AT WORK

The Court is committed to the health and safety of staff. It is constantly monitoring the reinforcement of security measures and is carrying out sustained communication and raising awareness among staff on matters relating to health, safety and well-being at work, areas which will be analysed in more detail in the context of developing a new policy during the current year.

In that context, in 2019, the Court continued to reflect on the psychological risks, and in particular with regard to occupational burnout and preventive means, by taking action to inform staff about the factors to be taken into account in order to remedy rapidly a difficult professional situation with which they could be confronted and to identify the effective means necessary to overcome that situation.

Staff information initiatives were also organised by the Staff Committee of the Institution on the importance of recognition at work and the management of change.

Court of Justice of the European Union - Annex 1

**DISTRIBUTION OF STAFF BY GENDER**

Count of		Grade																Total	
Gender	Section Gr	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16		
F	AD					29	6	98	59	94	123	112	94	30	31	2		678	
	AST	33	7	116	79	119	78	75	40	29	3	7						586	
	AST/SC	1	33	7	1													42	
F Total		34	40	123	80	148	84	173	99	123	126	119	94	30	31	2		1306	
M	AD					7	6	79	43	69	73	91	105	36	64	11	1		585
	AST	4	4	39	27	27	34	13	5	10		2							165
	AST/SC	2	19	4	1														26
M Total		6	23	43	28	34	40	92	48	79	73	93	105	36	64	11	1		776
Total		40	63	166	108	182	124	265	147	202	199	212	199	66	95	13	1		2082

### DISTRIBUTION OF STAFF BY NATIONALITY AND BY FUNCTION GROUP

Count of Nom Nationality	Category	Function Group						Total	
		AD	AST	AST/SC	GFI	GFII	GFIII		
Austria		14	3					18	
Belgium		102	73	5	7	3	3	195	
Bulgaria		33	18	2		1	1	55	
Croatia		33	10	3		1	1	50	
Cyprus		3	1					4	
Czech Republic		37	12	1	1	1	2	54	
Denmark		31	13	1	1		1	47	
Estonia		30	14	2			1	47	
Finland		29	15				2	46	
France		202	220	19	37	10	5	498	
Germany		81	38	2	3	1	1	126	
Greece		52	33	3	4	1	1	97	
Hungary		37	21	1			2	61	
Ireland		16	9	2			1	29	
Italy		88	47	2	12	1	3	154	
Latvia		32	12	1			1	46	
Lithuania		35	16	1	1		1	54	
Luxembourg		8	13	2	5		1	29	
Malta		24	9	1			1	35	
Netherlands		20	7	1		1	1	30	
Others		2						2	
Poland		47	24	4	2	2		79	
Portugal		39	33	2	8	1	3	87	
Romania		50	21	2	1	1	3	1	79
Slovakia		32	14	3			2	51	
Slovenia		31	13	1		1	1	1	48
Spain		77	41	6		2	1	1	128
Sweden		34	13	1	1		1	1	51
United Kingdom		44	8		1	1	2		56
<b>Total</b>		<b>1263</b>	<b>751</b>	<b>68</b>	<b>84</b>	<b>28</b>	<b>42</b>	<b>20</b>	<b>2256</b>

**SENIOR AND MIDDLE MANAGEMENT - 31.12.2019**

Sex	Nationality	Director-General	Director	Deputy Head of Unit	Acting Head of Unit	Head of Unit	Total
F	Belgium					2	2
	Croatia					1	1
	Denmark					1	1
	Estonia					1	1
	Finland		1				1
	France			1		3	4
	Germany					1	1
	Hungary					2	2
	Ireland					1	1
	Italy		1			1	2
	Latvia					1	1
	Lithuania					1	1
	Romania		1			1	2
	Slovenia					1	1
	Spain		2		1	1	4
	Sweden					1	1
	United Kingdom		1			1	2
<b>F Total</b>		<b>6</b>	<b>1</b>	<b>1</b>	<b>20</b>	<b>28</b>	
M	Belgium	1	2		1	6	10
	Bulgarie					1	1
	Czech Republic					1	1
	Denmark					1	1
	Estonia		1				1
	Finland					1	1
	France			1		2	3
	Germany		1			3	4
	Grèce		1			2	3
	Ireland		1				1
	Italy	1				3	4
	Latvia					1	1
	Lithuania					1	1
	Malta					1	1
	Netherlands					2	2
	Poland					1	1
	Portugal					3	3
	Slovakia					1	1
	Spain		1			2	3
	United Kingdom					1	1
<b>M Total</b>		<b>2</b>	<b>7</b>	<b>1</b>	<b>1</b>	<b>33</b>	<b>44</b>
<b>Total</b>		<b>2</b>	<b>13</b>	<b>2</b>	<b>2</b>	<b>53</b>	<b>72</b>

### **DISTRIBUTION OF STAFF BY NATIONALITY**

<b>Member State</b>	<b>% of staff in active employment</b>
Austria	1%
Belgium	9%
Bulgaria	2%
Croatia	2%
Cyprus	1%
Czech Republic	2%
Denmark	2%
Estonia	2%
Finland	2%
France	22%
Germany	6%
Greece	4%
Hungary	3%
Ireland	1%
Italy	7%
Latvia	2%
Lithuania	2%
Luxembourg	1%
Malta	2%
Netherlands	1%
Poland	4%
Portugal	4%
Romania	3%
Slovakia	2%
Slovenia	2%
Spain	6%
Sweden	2%
United Kingdom	3%

## ANNEX 2

# 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)

<b>TITLE</b>	<b>ESTIMATED REVENUE 2019</b>	<b>ESTABLISHED ENTITLEMENTS 2019</b>	<b>% of total 2019</b>
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)

<b>TITLE</b>	<b>CARRIED OVER 2018 TO 2019</b>	<b>REVENUE FROM ENTITLEMENTS CARRIED OVER</b>	<b>% of total</b>
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	PAYMENTS OUT OF TO 2019 APPROPRIATIONS	CANCELLATIONS CARRIED OVER
		APPROPRIATIONS	
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)

<b>TITLE</b>	<b>ASSIGNED REVENUE 2019</b>	<b>PAYMENTS 2019</b>	<b>ASSIGNED REVENUE CARRIED OVER 2019 TO 2020</b>
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)

<b>TITLE</b>	<b>ASSIGNED REVENUE CARRIED OVER 2018 TO 2019</b>	<b>PAYMENTS 2019</b>	<b>CANCELLATION OF ASSIGNED REVENUE FOR 2018 NOT ELIGIBLE FOR CARRYING OVER</b>	<b>ASSIGNED REVENUE CARRIED OVER 2019 TO 2020</b>
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)

<b>TITLE</b>	<b>ASSIGNED REVENUE COMMITTED BUT NOT PAID IN 2018 CARRIED OVER TO 2019</b>	<b>PAYMENTS 2019</b>	<b>CANCELLATION OF ASSIGNED REVENUE</b>
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**

TYPE OF TRANSFER	NUMBER OF TRANSFERS IN 2019	TOTAL AMOUNT TRANSFERRED (in euros)
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**

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)

<b>TITLE 2</b>	<b>APPROPRIATIONS IN THE FINANCIAL YEAR 2019</b>	<b>COMMITMENTS IN THE FINANCIAL YEAR 2019</b>	<b>% of implementation</b>
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	N/A
90	Miscellaneous revenue	0,00	0,00	0,00	N/A
<b>TITLE 9</b>		<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>N/A</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 12 14 16	Members of the institution	33.975.839,08	32.234.266,23	1.741.572,85	5,40%
	Officials and temporary staff	251.127.553,48	244.990.645,78	6.136.907,70	2,50%
	Other staff and external services	25.304.595,85	23.602.659,60	1.701.936,25	7,21%
	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>
	20 21 23 25 27	74.754.981,14	73.707.472,10	1.047.509,04	1,42%
		27.803.258,09	22.023.254,74	5.780.003,35	26,25%
		1.884.855,83	1.187.222,83	697.633,00	58,76%
		517.182,85	515.912,89	1.269,96	0,25%
		2.330.504,02	2.215.453,18	115.050,84	5,19%
		<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>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>

Index 1 (appropriations in the financial year)							Index 4 (appropriations automatically carried over from preceding year)			
Budget lines	Initial budget	Transfers	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	
1002 Rights connected with entering the service, transfer, and leaving the service	2.028.000,00		2.028.000,00	1.241.190,00	956.699,88	285.200,12	706.100,00	269.656,20	0,00	
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	
103 Passions	0,00		0,00	0,00	0,00	0,00	0,00	0,00	0,00	
104 Missions	299.750,00		299.750,00	34.339,53	265.410,47	0,00	242.201,39	35.371,17	146.830,22	
106 Training	502.000,00		270.064,73	164.262,94	105.801,79	231.925,27	114.823,54	24.857,60	89.970,94	
109 Provisional appropriation	0,00		0,00	0,00	0,00	0,00	0,00	0,00	0,00	
<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>	
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	
1202 Part overtime	708.000,00	0,00	708.000,00	665.853,19	665.853,19	0,00	122.146,21	0,00	0,00	
1204 Rights connected with entering the service, transfer and leaving the service	2.253.000,00		2.000.000,00	2.027.685,53	1.761.832,52	265.820,01	25.314,47	140.386,77	16.323,97	
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	
129 Provisional appropriation	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>	
1400 Other agents	8.208.000,00		8.520.000,00	8.036.147,86	8.036.147,86	0,00	483.82,14	0,00	0,00	
1414 In-service training and staff exchange	1.414.000,00		1.417.000,00	848.608,13	568.391,87	0,00	46.557,57	1.894,77	44.362,80	
1405 Other external services	234.000,00		261.000,00	246.000,00	213.682,97	32.317,03	15.000,00	55.796,78	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	3.455.803,07	3.399.205,53	
149 Provisional appropriation	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>3.260.084,64</b>	<b>3.429.508,37</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	
1612 Further training	1.659.500,00	-1.000.000,00	1.559.500,00	1.528.061,53	706.717,39	821.343,94	31.438,67	169.483,66	81.967,89	
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	
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	
1632 Social contacts between members of staff and other welfare expenditure	308.500,00		338.500,00	333.865,63	321.053,50	12.803,43	4.643,07	13.732,73	5.980,07	
1650 Medical service	205.000,00	0,00	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	
1654 Early childhood centre	3.260.000,00		3.230.000,00	3.226.519,00	2.712.937,81	513.581,19	3.481,00	388.711,54	226.936,94	
1655 PMO expenditure	11.800,00	0,00	11.800,00	11.800,00	0,00	118.000,00	0,00	86.100,00	7.716,73	
1656 Type II European Schools	58.500,00	0,00	58.500,00	58.500,00	39.466,40	19.035,60	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>1.217.732,52</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>5.073.368,00</b>	<b>6.051.890,06</b>	<b>4.783.746,31</b>	
									<b>1.268.143,75</b>	

Index 1 (appropriations in the financial year)										Index 4 (appropriations automatically carried over from preceding year)			
Budget lines		Initial budget	Transfers in the financial year	Final appropriations in the financial year	Commitments	Payments	Commitments available	Appropriations cancelled	Appropriations automatically carried over Year N-1	Appropriations carried over	Payments out of appropriations carried over	Appropriations cancelled	
		(1)	(2)	(3) = (1) + (2)	(4)	(5)	(6) = (4) - (5)	(7) = (3) - (4)	(8)	(9)	(10) = (8) - (9)		
2000 Rent		7,934,000,00	3,742,047	7,071,420,47	7,071,420,47	0,00	0,00	0,00	0,00	0,00	0,00	0,00	
2001 Lease/purchase		35,354,310,00	9,687,579,53	45,041,890,53	45,041,890,53	0,00	0,00	0,00	30,749,38	97,492,84	67,36	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	0,00	
2005 Construction of buildings		16,00	0,00	16,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	
2007 Fitting-out of premises		17,939,000,00	0,00	17,939,000,00	1,729,000,00	1,665,741,39	1,306,993,08	358,783,41	63,258,61	1,431,076,35	1,259,390,75	180,685,70	
2008 Studies and technical assistance in connection with building projects		115,000,00	115,000,00	162,300,00	1,620,370,78	1,042,347,44	578,023,34	2,629,22	550,411,20	503,794,89	44,616,31		
2009 Building and maintenance		1,940,000,00	1,940,000,00	2,355,613,00	2,472,560,30	2,038,734,65	433,825,65	3,333,08	83,052,70	1,145,386,11	533,829,30		
2012 Cleaning and maintenance		2,832,000,00	2,866,387,00	7,522,600,00	7,514,107,26	6,702,672,51	811,425,05	7,892,74	362,998,68	286,874,04	76,124,64		
2024 Security and surveillance of buildings		7,526,000,00	0,00	126,387,00	121,372,35	5,014,65	0,00	702,426,57	61,517,61	87,253,96			
2028 Insurance		135,000,00	8,611,00	256,000,00	256,000,00	240,653,55	35,569,00	75,568	4,521,08	25,565,58	11,833,18		
2029 Other expenditure on buildings		251,000,00	0,00	0,00	0,00	0,00	0,00	377,95,56	0,00	0,00	0,00		
<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>20,329,86</b>	<b>4,665,458,49</b>	<b>3,830,173,23</b>	<b>835,285,26</b>		
21100 Purchase, servicing and maintenance of equipment and software		10,060,000,00	516,861,91	10,576,861,91	10,565,664,95	5,694,6320,76	4,871,044,19	11,196,96	4,002,719,02	3,91,11,27,58	91,591,44		
21102 External services for operation, creation and servicing of software		13,230,000,00	505,000,00	12,725,000,00	12,721,889,64	6,364,622,07	6,357,267,57	3,10,36	4,834,576,00	4,687,057,57	147,498,43		
21105 External communication		500,000,00	1,136,51,91	2,381,158,09	2,644,466,00	2,381,158,09	4,215,531,18	40,806,51	57,181,05	50,910,60	6,551,05		
2112 Furniture		2,844,500,00	200,000,00	2,644,500,00	2,630,945,68	2,272,869,50	358,076,18	13,354,32	252,446,28	237,003,57	14,742,71		
2114 Technical equipment and installations		755,000,00	300,000,00	485,000,00	448,560,89	150,674,46	297,886,33	199,844,73	17,437,26	25,473,46			
2116 Vehicles		1,299,000,00	150,000,00	1,149,000,00	1,148,058,84	1,161,08,39	87,016,35	94,11,16	66,130,36	31,278,44	34,651,25		
<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>27,868,800,00</b>	<b>27,862,258,09</b>	<b>15,291,166,26</b>	<b>12,021,091,13</b>	<b>65,241,91</b>	<b>9,412,897,94</b>	<b>9,092,460,02</b>	<b>320,429,91</b>		
2310 Stationery, office supplies and various consumables		660,000,00	140,000,00	520,000,00	564,400,66	442,90,37	61,497,29	1,5,592,34	163,977,56	151,008,15	10,879,81		
2311 Financial charges		15,000,00	0,00	15,000,00	6,000,00	4,286,73	1,713,27	2,000,00	1,905,80	13,10,80	59,50,00		
232 Legal expenses and damages		20,000,00	0,00	20,000,00	7,426,74	7,426,74	0,00	1,25,73,26	11,023,36	10,410,96	61,24,40		
233 Postal charges		127,000,00	0,00	127,000,00	19,000,00	94,877,93	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	1,246,038,43	1,185,20,60	62,819,33	50,971,57	86,885,76	40,148,14	46,737,61		
<b>Chapter 22 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>222,213,45,3</b>	<b>72,595,29</b>		
2321 Entertainment and representation expenses		142,000,00	0,00	142,000,00	138,157,82	67,499,18	70,688,41	3,812,18	74,956,17	15,814,12	9,143,05		
2322 Meetings, congresses and conferences		380,000,00	0,00	380,000,00	378,995,03	198,203,22	180,791,81	1,00,97	159,92,41	68,885,43	91,07,398		
256 Expenditure on information and participation in public events		0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00		
271 Legal information service		522,000,00	0,00	522,000,00	517,182,85	265,702,40	251,480,45	4,81,715	184,888,58	84,672,55	100,216,63		
<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>4,81,715</b>	<b>184,888,58</b>	<b>84,672,55</b>	<b>100,216,63</b>		
27101 United Nations, studies and services		0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00		
27102 Documentation, library and archiving expenditure		1,920,000,00	0,00	1,680,000,00	1,354,457,36	983,825,15	568,615,01	53,542,64	367,394,31	27,212,76	93,09,53		
27140 Official Journal		45,000,00	-50,000,00	100,000,00	97,086,78	97,086,78	2,913,22	0,00	0,00	0,00	0,00		
275 German institutions		45,500,00	0,00	45,500,00	45,500,00	40,612,85	8,875,72	8,875,72	11,317,22	1,115,27	70,19,52		
276 Other information expenditure		175,000,00	50,000,00	225,000,00	210,16,15	145,30,45	78,67,98	352,47	10,1,551,86	91,531,53	8,03,53		
<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>2,330,504,02</b>	<b>1,634,444,43</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>107,729,781,93</b>	<b>89,847,640,95</b>	<b>17,443,140,38</b>	<b>454,029,07</b>	<b>15,038,327,72</b>	<b>13,608,468,89</b>	<b>1,429,888,83</b>		
27110 Court expenses		59,000,00	0,00	59,000,00	59,000,00	17,716,20	9,456,51	8,259,69	41,283,80	2,250,00	2,134,10		
27111 Arbitration Committee provided for in Article 18 of the EAEC Treaty		0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00		
<b>Chapter 27 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>		
101 Provisional appropriations		0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00		
102 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>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>5,568,689,87</b>	<b>2,192,467,78</b>	<b>18,394,349,30</b>	<b>2,698,118,48</b>		
<b>TOTAL</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

		USE OF THE ASSIGNED REVENUE FOR THE YEAR Index 11						USE OF THE ASSIGNED REVENUE FOR THE PRECEDING YEAR Index 44						USE OF THE COMMITMENTS ON ASSIGNED REVENUE CARRIED OVER FROM THE PRECEDING YEAR Index 45	
Budget line	Assigned revenue	Commitments	Payments	Available for commitment	Available for payment	Assigned revenue	Commitments	Payments	Assigned revenue carried over	Assigned revenue	Payments	Assigned revenue	Payments	Assigned revenue	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	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	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	0,00	0,00
1200 Remunerations and allowances	7.520,69	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	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	0,00	0,00
12 Official and temporary staff	7.520,69	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	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	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	0,00	0,00
1405 Other external services	4.30,23	0,00	0,00	430,23	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	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	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
141 Other staff and external services	50.090,30	0,00	50.090,30	0,00	64.025,83	64.025,83	0,00	0,00	0,00	0,00	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	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	0,00	0,00
162 Missions	0,00	0,00	0,00	0,00	0,00	135,00	135,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
1632 Social contacts between members of staff and other welfare expenditure	167,00	0,00	167,00	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	55,00	0,00	0,14	0,00	0,00	0,00	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	0,00	2,80	0,00	0,00	0,00	0,00	0,00	0,00
1654 Early Childhood Centre	8.162,00	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	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	0,00	3.197,86	0,00	0,00	0,00	0,00	0,00	0,00
1 Persons working with the institution	65.995,13	55,14	55,00	65.339,99	0,14	86.135,40	72.748,23	0,00	13.387,17	0,00	0,00	0,00	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	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	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	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	0,00	0,00
2024 Energy consumption	129.352,56	80.842,43	48.510,13	0,00	48.275,46	48.275,46	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
2026 Security and surveillance of buildings	500,00	500,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	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	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	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	67.842,18	56.405,34	11.236,84	1.515,86	7.018,80	0,00	7.018,80	0,00	0,00

USE OF THE ASSIGNED REVENUE FOR THE YEAR Index 11				USE OF THE ASSIGNED REVENUE FOR THE PRECEDING YEAR Index 44				USE OF THE COMMITMENTS ON ASSIGNED REVENUE CARRIED OVER FROM THE PRECEDING YEAR Index 45			
Commitment item	Assigned revenue	Commitments	Payments	Available for commitment	Available for payment	Assigned revenue	Commitments	Payments	Assigned revenue carried over	Assigned revenue	Payments
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
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
2103 Telecommunications	7.641,39	0,00	0,00	7.641,39	0,00	16.341,96	12.141,96	11.167,54	9.744,42	4.500,00	18.695,34
212 Furniture	1.190,00	0,00	0,00	1.190,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
214 Technical equipment and installations	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
216 Vehicles	85.455,23	0,00	0,00	85.455,23	0,00	181.883,05	181.883,05	181.883,05	0,00	0,00	0,00
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
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
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
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
238 Other administrative expenditure	6.920,64	6.920,64	0,00	0,00	6.920,64	51.262,00	51.262,00	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	0,00	0,00	0,00	0,00
254 Meetings, congresses, conferences and	21,35	0,00	0,00	21,85	0,00	1.141,08	338,96	338,96	0,00	802,12	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
25 Expenditure on meetings and conferences	21,35	0,00	0,00	21,85	0,00	1.141,08	338,96	338,96	0,00	802,12	21,55
272 Document, 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
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
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
2742 Other information expenditure	0,00	0,00	0,00	0,00	0,00	3.533,80	3.514,00	0,00	19,80	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
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
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
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
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
<b>Total</b>	<b>1.113.934,25</b>	<b>355.523,27</b>	<b>213.068,49</b>	<b>758.410,98</b>	<b>142.454,78</b>	<b>471.541,58</b>	<b>448.918,69</b>	<b>425.101,90</b>	<b>23.816,79</b>	<b>22.622,89</b>	<b>48.987,24</b>
											<b>39.833,82</b>
											<b>9.153,42</b>

## ANNEX 3

### REPORT ON NEGOTIATED PROCEDURES

Article 74(10) of the Financial Regulation establishes the obligation, for each institution, to send to the budgetary authority a report on negotiated procedures. Authorising officers by delegation must record, for each financial year, contracts concluded by negotiated procedures.

During the financial year 2019, four contracts of an amount over EUR 60 000 were concluded by negotiated procedures, amounting in total to EUR 1 321 890.<sup>1</sup>

The proportion of contracts awarded by negotiated procedures in relation to the total number of contracts awarded comes to 6.1% (6.8% in 2018 and 9.4% in 2017). If the computations are done on the basis of the value of the contracts awarded (instead of the number of contracts), the proportion of negotiated procedures is even smaller (3.7% as compared to 3.2% in 2018 and 3.7% in 2017).

The negotiated procedures in question come under the remit of the Directorate for Buildings and Security (mainly heating and water consumption).

The reasons relied on by the authorising officers responsible for the use of a negotiated procedure are those now listed in point (b) of point 11.1 of Annex I to the Financial Regulation and are based on the following:

- the existence of a single supplier that can meet the specific requirements of a given contract for technical reasons;
- the existence of a single supplier in a legal monopoly situation.

---

1| Interinstitutional procedures in which the Court is not the lead institution are not included in these figures.

## ANNEX 4

# REPORT ON COMPLIANCE WITH AND SUSPENSION OF TIME-LIMITS FOR MAKING PAYMENTS TO CREDITORS OF THE INSTITUTION

Article 116(1)<sup>1</sup> of the Financial Regulation establishes the payment periods for expenditure operations.

Article 116(5) specifies the circumstances in which creditors paid late are entitled to receive default interest charged to the line from which the principal was paid.<sup>2</sup> In addition, Article 116(6) lays down the obligation for each institution to submit to the budgetary authority a report on compliance with and suspension of the time-limits for paying its creditors.<sup>3</sup>

The administration of the Court pays particular attention to compliance with those regulatory provisions regarding payment delays and ensures careful oversight and monitoring thereof.

To that end, the SAP integrated financial and budgetary management system (developed on an interinstitutional basis by the Council, the Court of Auditors and the Court) has specific features that enable the following:

- real time visualisation by the authorising departments of the tracking of invoices and corresponding payments throughout the internal chain of verification and approval;
- the production of specific follow-up or warning reports that integrate the management of suspension of time-limits for payment and the automatic calculation of default interest to be paid on any invoices paid late.

---

1| Article 116 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, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012 (OJ L 193, 30.7.2018, p. 1).

2| Article 116(5) of Regulation (EU, Euratom) 2018/1046: '*... on the expiry of the time limits laid down in paragraph 1, the creditor shall be entitled to interest in accordance with the following conditions: (a) the interest rates shall be those referred to in Article 99(2); (b) the interest shall be payable for the period elapsing from the calendar day following expiry of the time limit for payment laid down in paragraph 1 up to the day of payment. However, in the event that the interest calculated in accordance with the first subparagraph is lower than or equal to EUR 200, it shall be paid to the creditor only on a request submitted within two months of receiving late payment.*'

3| Article 116(6) of Regulation (EU, Euratom) 2018/1046: '*Each Union institution shall submit to the European Parliament and Council a report on the compliance with and the suspension of the time limits laid down in paragraphs 1 to 4 of this Article. The report of the Commission shall be annexed to the summary of the annual activity reports referred to in Article 74(9).*'

In general, the means described above together enable proper control of payment delays, the average over the previous five years being a little less than 32 days, as shown in the table below:

Year	Invoices		Average payment period (in days)
	Number	Amount (in EUR)	
2015	10 787	49 304 826	30.32
2016	11 245	55 745 198	33.73
2017	11 573	57 235 733	31.08
2018	12 297	57 264 621	31.71
2019	12 636	63 917 891	32.45

The average time for payment in 2019 is slightly longer than in 2018. That slight increase is due primarily to the increase in the period for payment of external translators, which alone represent 67% of the volume of invoices paid, which went from an average of 34.77 days in 2018 to 36.62 in 2019; that period is still well below the contractual period of 60 days applicable for those services, taking into account the quality controls that are necessary.

The very reasonable level of the average time for payment is also due to the fact that, in many cases, the Services of the Court make payment of invoices without waiting until the due date specified in the contract, which is very much to the advantage of suppliers since, pursuant to Article 116(1) of the Financial Regulation, very many invoices are subject to a contractual time for payment of 60 or 90 calendar days (technical services or actions which are particularly complex to evaluate or for which payment depends on the approval of a report or a certificate).

In 2019, no case of payment of mandatory default interest (a case where the amount of default interest exceeds the threshold of EUR 200 defined in Article 116(5)) was recorded.

## ANNEX 5

# REPORT TO THE BUDGETARY AUTHORITY – UPDATED PLAN OF INVESTMENT IN BUILDINGS 2020 - 2024

## ENVIRONMENTAL ACTION AND INTERINSTITUTIONAL COOPERATION

### INTRODUCTION

The Court of Justice of the European Union ('the Court' or 'the Institution') has drawn up this annual property report in accordance with the provisions of Article 266 of the Financial Regulation applicable to the general budget of the European Union, which provides that:

*'Each Union institution shall provide the European Parliament and the Council, by 1 June each year, with a working document on its building policy, which shall incorporate the following information:*

- (a) for each building, the expenditure and surface area covered by the appropriations of the corresponding budget lines. The expenditure shall include the costs of the fitting-out of buildings but not the other charges;*
- (b) the expected evolution of the global programming of surface area and locations for the coming years with a description of the building projects in planning phase which are already identified;*
- (c) the final terms and costs, as well as relevant information regarding project implementation of new building projects previously submitted to the European Parliament and to the Council under the procedure set out in paragraphs 2 and 3 and not included in the preceding year's working documents.'*

This report updates and complements,<sup>1</sup> for the period 2020-2024, the reports drawn up by the Court since April 2009 on the same subject.

The financial information provided concerns both the Court's buildings subject to a lease-purchase contract (also described below as a 'lease-sale contract') and those subject to a lease contract.

---

1] The annexes with figures appended to the present report comply, in so far as possible, with the format adopted in the context of the discussions which took place within the specialised interinstitutional buildings group (the GICIL for the institutions established in Luxembourg).

# I. PRELIMINARY COMMENTS

First, the buildings policy pursued by the Institution shall be outlined, followed by a broad outline of the history of its buildings complex and, lastly, the specific features of its requirements.

## 1. THE INSTITUTION'S BUILDINGS POLICY

The Institution's buildings policy has two main objectives:

- first, after an initial policy of renting premises, the Court's aim, since the final establishment of its seat in Luxembourg at the Edinburgh European Council in 1992, is to become the owner of the buildings which it occupies, following the example of other institutions and in line with the recommendations of the Court of Auditors whose Special Report No 34/2007<sup>2</sup> highlighted that ownership of buildings offers the institutions a number of advantages, in particular a reduction in costs in the long term, cost stability and better medium-term budgetary planning;
- second, the Court's aim is to have premises adapted to the specificity of its needs linked to its judicial activity and to reunite all its departments on a single site, in order to optimise the performance of its tasks.

## 2. CHANGES IN THE COURT'S REAL PROPERTY SITUATION AND FUTURE OUTLOOK

The Court, established in Luxembourg since 1952, moved in 1972 to the Court building ('the Palais') constructed and simply leased to it by the Luxembourg authorities on the Kirchberg plateau.

To meet its increased requirements, the Court was obliged, initially, to rent office space outside the Palais, which as from 1979 had become too small.

In order to bring all its staff together on the same site, annexes to the Palais (the Erasmus, Thomas More and 'C' buildings) were built between 1986 and 1993. In 1994, as part of the policy of purchase referred to above, the Court and the Luxembourg State entered into a lease-purchase contract relating to those annexes (on which, see Chapter III).

In 1998, the Palais, rented from the Luxembourg State, had to be vacated due to the presence of asbestos. The authorities of the Grand Duchy therefore offered a replacement building, the T building. Since the latter lacked courtrooms, the Members of the Court and their cabinets were installed in the annexes of the Palais and the translation service moved into the T building.

In furtherance of its longer-term buildings policy, the Court had in the meantime developed with the architect D. Perrault a project for the renovation and extension of the Palais. That project, the design of which was strong both architecturally and functionally, was based on the estimated requirements as foreseeable at the time. In July 2001, the Court signed a framework contract with the Luxembourg authorities for the realisation of that project (see Chapter II).

---

2| Special report of the Court of Auditors No 34/2018, entitled 'Office accommodation of EU institutions — Some good management practices but also various weaknesses'.

However, pending delivery of the new space and faced with the urgent need for buildings in connection with the 2004 accessions, the Court was obliged to take the decision to rent for the time being other buildings: the T-bis building for the translation service, the Geos building for the administrative services, to which were added, after the creation of the Civil Service Tribunal at the end of 2005, additional areas in another building, also located a few kilometres from the Palais (Allegro).

The buildings resulting from the renovation of the Palais and the 4<sup>th</sup> extension of the Court's buildings (Chapter II) have been operational since 2008, making it possible to repatriate the majority of staff to the Court's building complex.

In early 2011, the Erasmus, Thomas More and 'C' annexes underwent extensive renovation and compliance work which was finished for the start of the new judicial term in September 2013 (see Chapter IV). That operation made it possible to give up some of the offices that were rented (the Allegro and Geos buildings).

However, as the total capacity of the main site continued to fall short of foreseeable needs, the Court was compelled to continue renting the T and T-bis buildings until September 2019.

In the context of defining its real estate needs, the Court has reassessed its buildings requirements in the medium term (2015-2023). To do so, the Court relied on changes reasonably foreseeable given the information currently available (further accessions, changes in the structure of the Institution, general growth in the number of cases brought and outlook for the evolution of the staffing of departments in the light of the budgetary situation).

Given that the consequence of the shortfall in office space mentioned above, allied to the assessment of foreseeable requirements in the medium term, is that the capacity of the main site needs to be increased by approximately 30 000 m<sup>2</sup> of office space, the budgetary authority was informed in July 2011 of the proposed construction of a 5<sup>th</sup> extension of the Court's buildings (Chapter V).

Following the agreement of the budgetary authority, the construction of the 5<sup>th</sup> extension to the Court's buildings began in 2016 and was completed in the summer of 2019, with the third tower coming into service on 15 July 2019.

Finally and in view of developments in security policy at EU level, a project for upgrading the security arrangements of the Court was submitted to the budgetary authority for approval, which was granted in December 2018 (Chapter VI).

As an aid to understanding how the Court's real property situation has changed, a plan indicating the periods of construction of the current buildings and a diagram of the infrastructure for upgrading security at the Court is attached at **Annex 1**.

### 3. SPECIFIC FEATURES OF THE COURT'S BUILDINGS REQUIREMENTS

It must be pointed out that the Court's buildings requirements are not confined to office space. The Court has very particular requirements, because of the principle that court hearings must be open to the public.

It follows that significant space must be allocated to courtrooms. Those must be of sufficient number to meet the requirements of all the Chambers of the courts. The Court has a total of 11 court rooms and work on the construction of a new courtroom to replace the cafeteria in the gallery began in October 2019 and is expected to be completed by the end of 2020 (see Chapter V for further details).

As in any court building public areas, usually referred to in French as 'salles des pas perdus', must be provided at the entrances of those court rooms and areas must also be provided to facilitate access by the parties, their lawyers and the public.

The various parts of the complex are connected by means of a gallery, which thereby increases the common areas.

It follows that the information on the total space (see **Annex 2**) must be read in the light of those factors.

## II. RENOVATION OF THE PALAIS AND THE 4<sup>TH</sup> EXTENSION OF THE COURT'S BUILDINGS

As stated in Chapter I, the construction of the new Palais is a major project which was made necessary by the enlargements of 2004 and 2007. The budgetary authority was notified of that project in accordance with Article 179(3) of the former Financial Regulation by two communications sent by the Court in July 2001 and November 2003.

Given the scale of such a building project, the Court has been particularly attentive to the budgetary principles of economy and efficiency in the conduct of those construction transactions, which the Court of Auditors has confirmed to be the case. In Special Report No 2/2007 concerning the expenditure of the Community institutions on buildings, the Court of Auditors notes in that special report the good practices followed by the Court in that project, in particular, increased competition through open calls for tender in order to limit the overall cost of the project as much as possible and the involvement of the European Investment Bank in the financing arrangements on terms much more advantageous than financing from private or public banks.

Lastly, as was stated in the report drawn up on 22 September 2006 for the attention of the budgetary authority, every step has been taken by the Court to ensure the verification and monitoring of the cost of this project at all stages of its progress, in particular through the engagement of a consulting firm for technical and financial assistance. Those measures thus enabled the forecast final cost of the project to remain within the budget (indexed) which had originally been set.

The renovated and extended buildings were delivered, as scheduled, in the second half of 2008 and inaugurated on 4 December 2008. A gallery serving the common areas links the components of the complex to each other and to the former annex buildings of the Palais (Erasmus, Thomas More and 'C' buildings).

### 1. FUNDING PLAN

The framework contract entered into on 16 July 2001 by the Court and the Luxembourg State and the consequent specific lease-sale contract, signed on 13 June 2007, stipulates that the sale price includes the price of final construction (see section 1.3. below), the financing costs (including interim interest) and the costs incurred by the Luxembourg State in fulfilling its obligations as landlord during the period of lease-purchase.

The sale price is to be determined by an independent expert (the firm of auditors KPMG) appointed, after a call for tender, by mutual agreement of the Luxembourg State and the Court. Calculation of the final breakdown is to be based on a cost integration procedure to be determined by common agreement.

The project has been pre-financed by the Luxembourg State under the terms of the framework contract. The sum invested must be repaid by the Court under the terms of the aforementioned lease-sale contract. Repayment is spread over a period extending to 2026. Provision is made for the option of making advance

payments (see section 1.2. below). Responsibility for financing the project lies with the property company Justicia 2026, which concludes long-term loans with the financial institutions offering the best terms (see section 1.1. below).

## 1.1. LOANS FOR THE FINANCING OF THE PROJECT — TAKING UP OF LOAN FUNDS

After the initial costs, principally for studies, which were pre-financed by the Luxembourg State, the property company has taken charge of paying invoices by using short term credit facilities granted by the Banque et Caisse d'Épargne de l'État luxembourgeois (BCEE) and the European Investment bank (EIB).

As the work has advanced, those short-term credit facilities have been converted into long-term loans, according to a 'loan take-up' mechanism. The interest rates and also the type of rate (fixed, adjustable, variable, capped variable, package of various formulas) are to be determined when the loans are taken up, following a study of predicted market trends with the Commission's DG ECFIN. The charge can vary according to the level of the applicable rates when the loan funds are taken up and, as the case may be, by the movement of interest rates as regards that proportion of the financing obtained at variable rates. The Court pays particular attention to the operations conducted by the property company under the lease-purchase contract, given that the Court is entirely responsible for their reimbursement.

To date, loan funds amounting to EUR 309 397 648 have been taken up on seven occasions between 2008 and 2018. In that context, the Court's competent authorising officer sought the advice of the Institution's Budget and Financial Affairs Directorate, the banks concerned (EIB and BCEE) and DG ECFIN (European Commission), a neutral intermediary in relation to those two banks.

## 1.2. PREPAYMENTS

To date, the prepayments made with the agreement of the two arms of the budgetary authority since 2007, amounting in total to EUR 57.3 million, have made it possible to reduce significantly the budget impact of the lease-purchase payments to be made until 2026 because of the savings on financing charges (estimated at approximately EUR 20 million over the whole period), the annual amount of which (EUR 22.97 million in 2019) would otherwise be 18% higher.

## 1.3. COST OF FINAL CONSTRUCTION

The cost of construction of those buildings amounted to EUR 355.3 million (exclusive of VAT and pre-financing financial charges), which was in line with the budget forecast. That amount must be read subject to the financial impact of legal proceedings in relation to the construction project.

# 2. RENOVATION EXPENSES AND MAJOR MAINTENANCE

The costs covered by this section fall into three categories: first, the improvement of equipment and installations; second, the maintenance and repair of technical installations; lastly, the maintenance and repair of what are called architectural features.

As of 2020, renovation needs will begin to grow, as is the case for works of this nature, 7 to 12 years after being brought into service. It is therefore planned to upgrade some equipment and facilities according to their use, but costs are expected to remain moderate.

In the meantime, maintenance costs alone will have to be met. Accordingly, the use, ongoing servicing, operation and major works of maintenance of the technical installations are to be carried out under a contract concluded with a private company, consistent with the policy followed by all the institutions. That contract was concluded after a public procurement procedure undertaken jointly with the Luxembourg State, pursuant to Article 104 of former Financial Regulation No 966/2012, and entered into force in April 2018 for 6 years and 3 months. As regards major works of maintenance, that contract provides for the creation of a reserve fund into which is to be made an annual payment currently close to EUR 650 000.

Since 2016, several framework contracts have been concluded for both architectural maintenance and the installation of additional technical equipment.

An amount of EUR 1 113 000 is allocated in the 2021 financial year budget to the architectural maintenance (item 2022) of the 4<sup>th</sup> extension buildings, but also the Erasmus, Thomas More and 'C' buildings, excluding extraordinary maintenance transactions. The aim of the Court is, further, to obtain in the medium term an architectural maintenance contract for a fixed sum to cover all its buildings.

In addition, in the 2021 financial year, an amount of EUR 930 000 is allocated to the installation of additional technical equipment for the whole of the Court's buildings complex, excluding extraordinary transactions.

### **III. ACQUISITION OF ANNEX BUILDINGS (Erasmus, Thomas More and 'C')**

As stated in Chapter I, the buildings annexed to the Palais (Erasmus, Thomas More and 'C' buildings) were constructed between 1986 and 1993, and the Court and the Luxembourg State entered into a lease-purchase contract relating to those annexes in 1994. That contract stipulates that the sale price is to include the price of construction, the expenses of financing and the expenses incurred by the State in fulfilling its obligations as landlord during the period of lease-purchase. The sale price is to be determined by an independent expert (the firm of auditors KPMG) appointed, after a call for tender, by mutual agreement of the Luxembourg State and the Court. The final breakdown is to be computed on the basis of a method for calculating present-day values to be determined by mutual agreement, on the basis of the rates of interest on the loan funds taken up for the financing of the project.

The report of the independent expert appointed under the lease-purchase contract indicates that the balance of the sale price of the annex buildings on 31 December 2019 was EUR 1.18 million.

On 25 March 2010, the Luxembourg State and the Court entered into an agreement supplementary to the lease-purchase contract. The purpose of that supplementary agreement was, first, to define the framework within which the parties in the project of renovating the annex buildings are to perform their respective obligations (see Chapter IV below) and, second, to agree how that renovation project and the lease-purchase contract are to be related. In that regard, the objective was to bring the date of expiry of the lease-purchase contract relating to the annex buildings into line with that relating to the new Palais mentioned in Chapter II above (no later than 31 December 2026) and to bring the entire buildings complex within a single legal framework.

Because of the alteration of the date of expiry of the lease-purchase contract relating to the annex buildings, the payments due under that contract have been rescheduled. The amount to be paid is EUR 150 000 per annum.

## IV. RENOVATION AND UPGRADING OF ANNEX BUILDINGS (Erasmus, Thomas More and 'C')

Taking into account the date of construction of the annex buildings (between 1986 and 1993) and the greater stringency of Luxembourg standards in relation to construction, safety and security since that date, work to renovate and to bring those buildings into compliance had become unavoidable. The budgetary authority was notified of this, in accordance with the provisions of Article 179 of the former Financial Regulation, by a communication sent by the Court on 8 June 2006.

This project consisted of several areas of work:

- bringing security installations (access control) and safety installations (fire, etc. ...) into compliance;
- modernisation of roofing (green roofing), facades and technical installations (energy savings, sustainable development, etc.);
- setting up 'Multimedia' facilities in the court rooms and conference rooms, as in the court rooms of the renovated original Palais;
- adaptation of partitioning for the installation of the General Court;
- appropriate general renovation (carpeting, painting, general fitting out).

All this work was completed in June 2013 in accordance with the planned budget and timetable and the renovated buildings were commissioned from July 2013.

As explained in Chapter III above, the arrangements for this operation (monitoring, financing, repayment etc.) are modelled on those chosen for the renovation of the Palais and the 4<sup>th</sup> extension of the Court's buildings (cf. Chapter II).

### 1. FUNDING PLAN

On the basis of the final cost of the renovation works (EUR 80.8 million, including pre-financing interest) and the chosen financial arrangements (extending instalments to 2026) as indicated above, the annual lease-purchase payment amounts to EUR 5 million (2019).

The annual amount of that payment takes into account, first, prepayments made in agreement with the two arms of the budgetary authority since 2011 (EUR 24.3 million), which made it possible to reduce significantly the budget impact of the lease-purchase payments and, second, various operations to take up funds carried out since 2012 (EUR 56.8 million).

### 2. RENOVATION EXPENSES AND MAJOR MAINTENANCE

The project was concluded in 2013. It does not, therefore, seem justified to provide for renovation expenditure in terms of structure or final outfitting during the period 2020-24 for this type of a standard-sized building.

Major maintenance of technical installations, on the other hand, will be incorporated in the contract referred to in the third paragraph of Chapter II.2.

It should also be mentioned that, as part of the third phase of the structural reform of the General Court, the Buildings and Security Directorate carried out, during the summer of 2019, the refurbishment of the General Court's Grande salle des délibérés (Great Hall of Deliberations) on the top floor of Annex C in order to increase its capacity to a maximum of 61 persons.

## **V. CONSTRUCTION OF A 5<sup>TH</sup> EXTENSION OF THE COURT'S BUILDINGS**

As is apparent from Chapter I.2 above, the reuniting of all of the Institution's staff on a single site made it necessary to construct an additional extension, the capacity of which is approximately 30 000 m<sup>2</sup> of office space, which allowed the Court to vacate, from 30 September 2019, the remaining buildings under lease.

That construction project is part of a city planning study which had been carried out by the national authorities for the development of the Kirchberg plateau, more specifically the area assigned to the European institutions.

As stated above in Chapter I.2, both arms of the budgetary authority issued favourable opinions with respect to that project.

Further to the good practices adopted for the implementation of the building projects described in Chapters II and IV, the delegation to the Luxembourg State of the role of developer has been chosen for the construction of the 5<sup>th</sup> extension of the Palais of the Court. To that end, the framework contract concerning the working arrangements between the State and the Court was signed on 21 February 2013.

The contracts required for project management (architect, engineers and experts) were finalised during the summer of 2013, and the detailed pilot study was completed on 31 January 2015. In accordance with the planned timetable, work started in Spring 2016 and was completed at the end of the first half of 2019. After the foundation stone was laid on 27 June 2016 in the presence of representatives of the Luxembourg State, the structural work and then the assembly of the façades took place from October 2016 to October 2018. In February 2017, work started on fitting the technical facilities and, from October 2017, entered the completion phase. As originally planned, work began in March 2016 and the building was completed on, and operational from, 15 July 2019. At the beginning of 2020, almost all conditions related to the construction of the third tower were lifted and the final technical adjustments finalised.

It should be stressed that the availability of the office space created in the third tower before the end of the first half of 2019 not only allowed the last buildings still rented by the Court (see chapter VII) to be vacated, but (see Chapter VII) above all was the essential condition for the successful completion of the third and final stage of the structural reform of the General Court which started in 2016. With the arrival of eight additional judges in September 2019, the offices for the new judges' chambers were able to be fitted out in the spaces thus freed up in the buildings annexed to the Palais.

This major project included not only the construction of the third tower, but also the extension of the staff car park (open to staff on 29 January 2018), as well as the extension of the restaurant in the Thomas More building, work on which began in July 2018 and which opened its doors on 28 January 2019 with a capacity increased by some 200 additional seats.

The 5<sup>th</sup> extension project also includes the construction of a new courtroom in place of the former printing works and the gallery cafeteria, the construction of a secure archive room on the site of the former health centre and, finally, the construction of reception rooms for groups of visitors in the area of the training rooms located on the first level of the gallery, which are no longer necessary in view of the new training rooms in the third tower.

In addition, the abovementioned urban planning study offers the Court opportunities to extend its current buildings complex. According to that plan, the road network around the Court's grounds must be modified so as to allow, after the third tower has been erected, the construction of a secure entrance pavilion as part of the project to upgrade the security arrangements for the Court's infrastructure (see section VI below) and the maintenance of a land reserve in anticipation of future needs for expansion of the Court's building complex.

## FUNDING PLAN

Whereas the budget relating to the implementation of the 5<sup>th</sup> extension amounted to a maximum of EUR 152 300 863 (excluding VAT — Construction price index for December 2018), the revised and updated amount of costs for completion of the CJ9 project amounted to EUR 147 508 497 as of 31 December 2019.

The annual payment will be calculated on the basis of the sale price at the time of taking delivery of the buildings, with final payment by 31 December 2036 at the latest.

By the end of 2019, advance payments amounting to EUR 42 549 500 had been made and an amount of EUR 65 505 400 taken up.

## VI. UPGRADING OF THE SECURITY SYSTEM FOR THE INSTITUTION'S BUILDINGS INFRASTRUCTURE

In the light of the change in the European Union's security situation, a project for upgrading the Institution's security system was submitted to the budgetary authority for approval, which was granted in December 2018, in accordance with Article 203(5) of the former Financial Regulation.

The works envisaged included, *inter alia*, the following:

- a) reinforcement of the outer shell through the creation of a perimeter safety precinct and reception buildings;
- b) reinforcement of access points to the complex, to enable vehicles or people to be checked before entering the buildings;
- c) improvement of checks to be carried out inside the buildings through an integrated security equipment management system;
- d) moving the existing bicycle shelters outside the safety enclosure.

The budget for the project is set at EUR 29.1 million. At this stage, the schedule foresees the beginning of the works by the end of 2020 and their completion in 2021.

For this project, the Luxembourg State is acting as contracting authority and pre-finances the project, which is repaid by the Court by means of a direct loan.

Since the first tenders received in the context of the procurement procedures for the construction contracts showed that the cost of the works authorised by the budgetary authority had been exceeded by EUR 3 million, the contracting authority decided, in agreement with the Court, to continue the ongoing negotiations and to initiate new procurement procedures. At the same time, cost-saving measures in the amount of EUR 200 000 have been studied in order to respect the maximum budget allocated.

Since these measures were not sufficient to remain within the budget approved by the budgetary authority, the Court decided, in agreement with the contracting authority, to limit the scope of the project to the strengthening of the external envelope referred to in (a) above, to carry out the work referred to in (b) to (d) above from its own current operating budget and under the supervision of the contracting authority's services, and to abandon the other work initially included in the project.

## VII. RENTED BUILDINGS

As stated in Chapter I.1, the Court's building policy is aimed in particular at the installation of all its bodies, departments and staff on a single site. To that end, various construction projects have been completed (cf. Chapters II, IV and V).

However, pending the completion of the 5<sup>th</sup> extension referred to in Chapter V above, the Court was obliged to rent, temporarily, the T and T-bis buildings, located close to the Court's building complex with an office area of 32 617 m<sup>2</sup>. Those buildings, which are owned by the Kirchberg Development and Planning Fund, were let at a very competitive price compared with those charged in Kirchberg (EUR 23.72/m<sup>2</sup>/month) at a monthly rent of EUR 773 574 and an annual cost, from 1 January to 30 September 2019, of EUR 6 962 165.

The bringing into service of the renovated annex buildings in the second half of 2013 (cf. Chapter IV), then of the third tower from 15 July 2019, enabled the Court to vacate gradually the Allegro and Geos buildings (late September 2013 and early February 2014, respectively) then the T and T-bis buildings (late September 2019) which has made it possible to achieve the objective of bringing all the staff together on the same site.

In addition, the termination of the lease contracts relating to the latter buildings and the operation of the buildings forming part of its current building complex under lease-purchase contracts also makes it possible, together with the eventual acquisition of ownership of all parts of that complex, to reduce directly the Institution's administrative expenditure despite a difficult budgetary context.

## VIII. PERFORMANCE INDICATORS

The management of the Court's building projects takes into account the following three key indicators: (1) Respect of the budget allocated to the project following its costs estimate; (2) compliance with the time limits for completion of works and delivery of the buildings; (3) compliance of the buildings with the specifications, the detailed pilot study and the quality requirements laid down in advance.

At the outset, it will be noted that, in Special Report No 2/2007, the Court of Auditors approved the combined use by the Court of internal and external expertise within the project covered in Chapter II above, described as good practice to ensure the administrative, technical and financial control of building projects.

Taking into account the positive results obtained in relation to the above three indicators, that practice has been continued in connection with the project covered in Chapter V.

Thus, in Special Report No 34/2018, the Court of Auditors reiterated its positive assessment and noted that the three major construction projects undertaken by the Court in close cooperation with the Luxembourg authorities were completed on time and without cost overruns, noting in particular that, at the time of the audit, which was completed in July 2018, the budget and timetable for the ongoing project to build a third tower had been complied with.

## 1. COST

As regards the cost, the Court's objective is to respect the budget, subject to any increase imposed by law.

In the context of the projects referred to in Chapters II and IV, this objective has been achieved. Although the final accounts are not entirely completed, the Court has reasonable assurances on which to conclude that the budgetary framework is respected.

With regard to the project described in Chapter V and as noted by the Court of Auditors, the allocated budget is currently being complied with.

## 2. TIME LIMITS

The buildings covered in Chapter II (renovation of the Palais and 4<sup>th</sup> extension of the Court's buildings) were inaugurated on 4 December 2008 in accordance with the planned timetable. On that date, the complex was operational, with only minor works of finishing and works to address reservations still to be completed.

As regards the project covered in Chapter IV (renovation of annex buildings and bringing them into compliance), robust monitoring of the works ensured that the planned schedule was observed, with the renovated buildings being brought into service and the move into those buildings occurring during the start of the new judicial term in September 2013.

The same conclusion can be drawn from the construction project described in Chapter V. Thus, after the start of the structural work in Autumn 2016, the construction work on the third tower, the extension of the staff car park and the extension of the restaurant in the Thomas More building proceeded as planned, so that the following could be made operational: the car park (as of 29 January 2018); the extended restaurant (as of 28 January 2019); the third tower (as of 15 July 2019), and the official inauguration of the building took place on 19 September 2019 in the presence of the high national authorities.

## 3. QUALITY

Very stringent acceptance procedures, followed by a phase of lifting the reservations formulated during those procedures, have been put in place in such a way that the requirements of the tendering specifications are scrupulously respected. Subsisting reservations which have not been settled amicably are subject to technical or judicial appraisals.

As regards the project for the 5<sup>th</sup> extension of the Palais (Third tower), in addition to the monitoring procedures established for the earlier projects, the application of the BREEAM<sup>3</sup> environmental standard provided for will require compliance with very demanding qualitative criteria (see the following chapter). In practice, it is a method of assessing the environmental performance of a building based on a series of criteria and standards of design and construction that go beyond those required by legislation. The BREEAM standard covers both ecological and socio-cultural aspects of the building and focuses in particular on the global, local and internal consequences of the building during its life cycle. It covers areas as varied as project management, occupant health and well-being, energy, water treatment and technological innovation.

---

3| The BRE Environmental Assessment Method (BREEAM) is the oldest and most widely used environmental assessment method in the world for buildings. It was established by the British organisation 'the Building Research Establishment (BRE)'.

## IX. ENVIRONMENTAL ACTION

### 1. ECOLOGICAL DESIGN AND CONSTRUCTION

The buildings policy of the Court is informed by the need to respect environmental standards.

In the project for construction of the new buildings covered in Chapter II, the general architecture and the predominantly glass facades make it possible to take optimal advantage of natural light and savings on lighting.

Photovoltaic cells were installed in areas of roofing measuring 2 888 m<sup>2</sup>, which represents an electricity production of 368 473 kWh in 2018 (final figure).

The sequential operation in particular of ventilation and air conditioning systems, the systemic recovery of heat in the buildings complex and the existence of a computerised system for control of lighting also permit energy savings to be made.

The Court's buildings are connected to the urban cogeneration heating network. Since 2017, most of the heat is produced from biomass and more specifically from wood pellets in order to minimise CO<sub>2</sub> emissions.

Water consumption in sanitary installations has also been improved by low-flow valves (2 litres/minute) and faucets equipped with movement detectors and an independent supply of water. A large number of toilets are supplied exclusively with cold water, thereby creating significant energy savings.

A reservoir of water for fire extinction has been placed at the waste water discharge, which allows for an analysis of that water to be carried out before being pumped to the public network. Hydrocarbon separators and grease separators make it possible to treat the water from the car parks and from the restaurant area.

As was the case for the renovation project of the Erasmus, Thomas More and 'C' buildings, the Court has set very high environmental targets for the 5<sup>th</sup> extension project. The building has, for instance, been designed to meet energy certification class 'AAA', corresponding to the performance of a passive building (heating requirements and primary energy consumption/CO<sub>2</sub> emissions reduced by 55% and 45% as compared to reference standards). The new building has thus been classified as 'excellent' under the BREEAM environmental certification standard.

Consequently, that standard requires that the energy demand be rationalised and renewable energy be used, which will require the implementation of advanced technology, such as, in particular:

- extremely effective insulation of the building surfaces;
- maximising natural lighting (while allowing modulation of solar heat gains by means of solar protection);
- triple glazing;
- increasing the thermal comfort of users by taking advantage of the inertia of the building structure;
- highly efficient recovery of heat/humidity by means of air treatment units;
- recovery of heat generated in the Data Centre;
- prioritised cold production by free cooling and use of high efficiency cooling equipment;

- photovoltaic panels;
- recovery of rainwater.

With regard to management of its waste, the Court is implementing a plan for selective treatment in partnership with the Ministry of the Environment and an approved body, the 'SuperDreckskëscht'. Construction waste from the Court's building projects is also subject to a special treatment plan laid down by the Court. It should be recalled that in 2004 the Court was the first EU institution to obtain the 'Superdreckskëscht® fir Betriber' label for its exemplary management of waste and that in 2012 the Court decided to participate in the organic waste sorting and bio-methanisation system set up in Luxembourg to produce biogas that can be reinjected into the gas network to supply domestic boilers.

In 2019, at the initiative of the EMAS manager of the Buildings and Security Directorate, the Court took steps, together with the other European institutions based in Luxembourg, to enable its staff to benefit free of charge from the self-service bicycle service 'vel'OH!' offered by the City of Luxembourg and provided by the company JCDecaux. An overall review was undertaken in order to study the possibility of establishing new 'vel'OH!' stations close to the buildings of the institutions concerned.

A project aimed at reducing the consumption of single-use plastics, particularly in the catering industry, as well as promoting the consumption of drinking water from the distribution network and the installation of water fountains in catering areas was also implemented.

## 2. ENVIRONMENTAL MANAGEMENT

The Court's environmental adviser continues to work on updating the documentation required by the EMAS environmental management and audit scheme. That scheme aims to improve the Court's environmental performance by reconciling the three objectives 'ecology, economy, efficiency'. In November 2019, following an in-depth environmental audit, the Court thus obtained the renewal of its EMAS registration with the Luxembourg Ministry for the Environment, Climate and Sustainable Development until 30 November 2022.

Complementary to the EMAS scheme, the Court has established, since 2010, a diagnosis of the greenhouse gas emissions generated by its activities which is updated annually.

As a result, greenhouse gas emissions have decreased by about 30% between 2010 and 2018. This decrease is explained in particular by:

- the implementation of a 'green' energy supply contract in January 2011;
- better consideration of data on staff commuting to and from work through more representative surveys;
- reduction of business travel;
- a more accurate estimate of the data relating to the quantities of waste generated;
- implementation of an energy saving policy within the Court;
- modification of the energy mix of the heating network with production from biomass, which reduces emissions.

By contrast, the Court's carbon footprint showed a 1.1% increase in the Institution's emissions between 2017 and 2018, despite a decrease in most emission items. That slight increase is mainly explained by:

- an increase in emissions related to the nearly 30% increase in travel by groups of visitors hosted by the Protocol and Visits Directorate (PVD), particularly those from remote areas;
- an increase in refrigerant refills due to the age of certain air conditioning systems, which regularly leak in places difficult to locate.

Finally, an energy management system in accordance with the ISO 50 001 standard has also been put in place, thereby contributing to a more efficient use of energy.

## X. INTERINSTITUTIONAL COOPERATION

In general, there is very active interinstitutional cooperation between all the institutions established in Luxembourg, and the Court benefits in several regards as far as concerns by its buildings policy.

As part of the formulation of an emergency plan defining the forms of action by the Luxembourg national authorities to assist the European institutions, agreements have been concluded with the EIB, the purpose of which is to permit, on a reciprocal basis, the use by the staff of one institution which is affected by a disastrous event of the premises of the other.

The working group on buildings coordination in Luxembourg (GICIL) continues to inspire the exchange of best practice and information, and to promote the harmonisation in this field among the institutions established in Luxembourg. At the end of 2019, the ad hoc working group on the methodology for calculating the surface area of the buildings set up among its members approved the final version of the measurement code applicable to the buildings of the institutions and other bodies of the European Union. This methodology for measuring, categorising and presenting buildings data is intended to allow for easier comparison of data, and thus of the buildings policies pursued by the institutions. In accordance with the recommendation in Special Report No 34/2018 of the Court of Auditors, the common standard must be implemented as of 2020, with a new ad hoc working group to help harmonise the presentation of the data contained in the institutions' annual reports (see chapter XI).

GICIL also facilitates interinstitutional cooperation on gas and electricity supplies, the training of fire evacuation teams and technical assistance services in relation to buildings enabling economies of scale to be made.

The Court has also participated in interinstitutional calls for tender (with other institutions based in Luxembourg) for the purpose of public procurement procedures relating, first, to technical assistance and compliance monitoring services in the buildings field. The Court also participates in the interinstitutional calls for tender organised by the Parliament and the Commission to set up new framework contracts for fire and related risks insurance and operational liability insurance, with two new framework contracts due to enter into force in the course of 2020 according to progress of the procedures.

In order to continue and deepen the exchange of best practices for the reduction of CO<sub>2</sub> emissions and to develop financial synergies, the Court's Environmental Adviser participates in the work of several interinstitutional environmental committees, namely:

- ECONET: an interinstitutional committee made up of EMAS coordinators from several European institutions in Luxembourg;
- GIME (Interinstitutional Environmental Management Coordination Group): an interinstitutional committee composed of EMAS coordinators from several European institutions, whose seats are not only in Luxembourg;
- the Interinstitutional working group 'Green Public Procurement': a GIME working group in the green purchasing sector.

Last, on the initiative of the Court, an interinstitutional 'Security' (GIS) group was introduced in 2014, in order to harmonise approaches, exchange 'best practices' and cooperate in the event of a specific threat. The Court chairs the group.

## **XI. FOLLOW-UP ON THE COURT OF AUDITORS' REPORT ON OFFICE ACCOMMODATION**

Having regard to the findings of Special Report No 34/2018 of the Court of Auditors of 5 December 2018, entitled *Office accommodation of EU institutions — Some good management practices but also various weaknesses*, the Court has developed an action plan to draw lessons learned and implement the recommendations made.

Although the report's assessments of its buildings and office space management policy are very positive, the Court intends to take account of the recommendations contained in the report which are addressed to all the institutions.

These include, *inter alia*, the updating and formalisation of the institutions' building strategies, the evaluation of new ways of working, the improvement of data consistency as well the development of indicators to monitor the efficiency of their buildings portfolio.

The Court is therefore continuing to work towards meeting the recommendations formulated by the Court of Auditors as far as possible, in particular as regards the formalisation of its buildings policy and improving the comparability of data concerning that policy.

## **XII. BUDGET IMPLEMENTATION AND PROVISION**

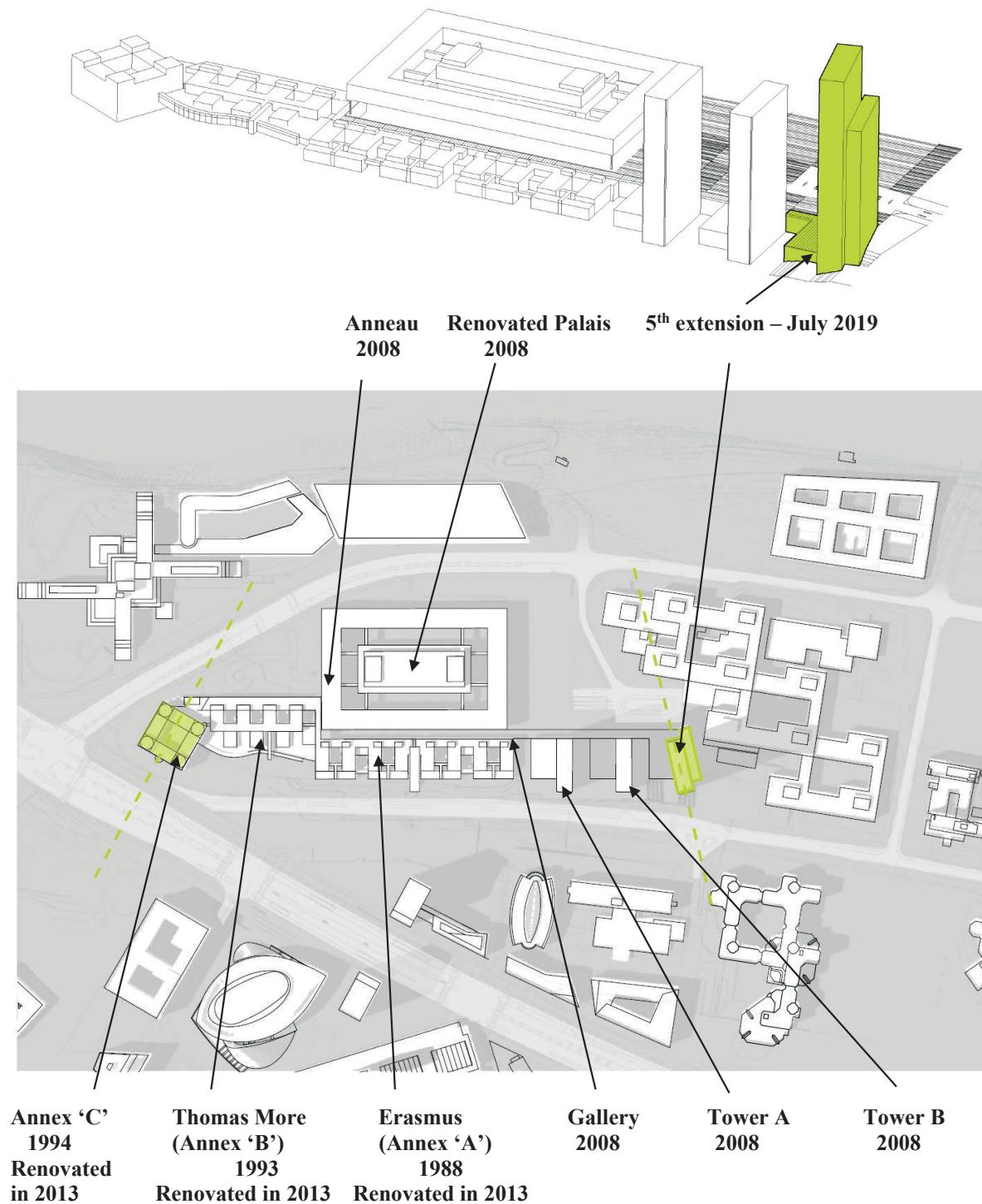
The following table shows, first, the 2019 budget implementation as carried out, including the transfers of appropriations made and, second, the 2020 budget as approved by the budgetary authority, as well as the budget request for the year 2021.

**BUDGET 2021 — Buildings and Security Directorate**

20.03.20

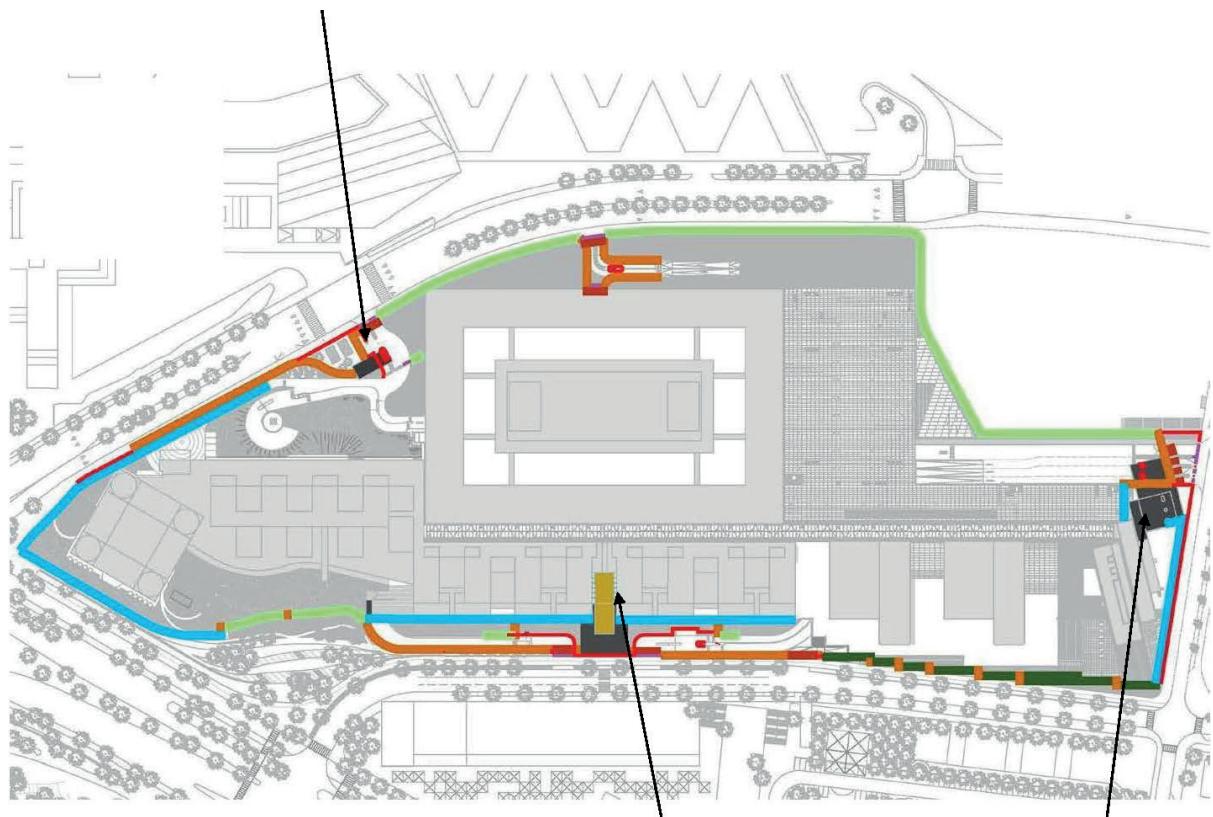
Item	CI-Description	BUDGET 2021(amended on 22.01.2020) (EUR)	BUDGET 2020 (approved) (EUR)	BUDGET 2019 (commitments made on 31/12) (EUR)	Credit transfers executed in 2019 (EUR)	Change 2021/2020	Change 2021/2019
<b>20 Buildings and associated costs</b>							
2000 Rents	130 000.00	120 000.00	7 071 420.47	37 420.47	8.33%	-98.16%	
2001 Lease-purchase	37 090 000.00	40 076 000.00	45 041 823.30	9 687 579.53	-7.45%	-17.65%	
2007 Fitting-out of premises	3 982 000.00	2 427 000.00	1 665 741.39	0.00	64.07%	139.05%	
2008 Studies and technical assistance in connection with building projects	1 447 000.00	1 662 000.00	1 620 370.78	115 000.00	-12.94%	-10.70%	
2022 Cleaning and maintenance	10 187 000.00	9 987 000.00	8 966 646.32	0.00	2.00%	13.61%	
2024 Energy consumption	2 895 000.00	2 895 000.00	2 472 560.30	-266 387.00	0.00%	17.09%	
2026 Building security and surveillance	7 800 000.00	7 746 000.00	7 514 107.26	0.00	0.70%	3.80%	
2028 Insurance	150 000.00	142 000.00	126 387.00	-8 613.00	5.63%	18.68%	
2029 Other expenditure relating to buildings	262 000.00	255 000.00	275 924.32	25 000.00	16.44%	-5.05%	
<b>TOTAL CHAPTER 20</b>	<b>63 943 000.00</b>	<b>65 280 000.00</b>	<b>74 754 981.14</b>	<b>9 590 000.00</b>	<b>-2.05%</b>	<b>-14.46%</b>	
<b>23 Current administrative expenditure</b>				<b>65 164 981.14</b>			
23800 Miscellaneous insurance	20 000.00	20 000.00	17 697.32	-1 500.00	0.00%	13.01%	
23803 Departmental removals and associated handling	92 000.00	55 000.00	882 925.45	0.00	-67.27%	89.58%	
23808 Carbons emissions offsetting — EMAS	53 000.00	0.00	0.00	0.00	n/a	n/a	
<b>BSD TOTALS</b>	<b>64 108 000.00</b>	<b>65 355 000.00</b>	<b>75 655 603.91</b>	<b>9 588 500.00</b>	<b>-1.91%</b>	<b>-15.26%</b>	

**Plan of the buildings complex of the Court of Justice of the European Union  
(main site incorporating the buildings subject to a lease-purchase contract)**



**Plan of the security perimeter project for the site of the Court of Justice of the European Union.**

Security pavilion C



Security pavilion A

Security pavilion B

## SPACE AND APPROPRIATIONS BY BUDGETARY LINE AND BUILDING

ANNEX 2

BUDGETARY LINE		BUILDING	SURFACE AREA ABOVE-GROUND 2020 (in m <sup>2</sup> )	CONTRACT TYPE	BUDGET 2020 (EUR)	DRAFT BUDGET 2021 (EUR)
2000	Rent					
	<i>OFFICE SPACE</i> <i>Sub-total office space</i>	T-Tbis	0 0	Lease	€ 0 € 0	€ 0 € 0
	<i>'NON-OFFICE' SPACE</i> <i>Sub-total 'non-office' space</i>	T-Tbis Data Center	0 100 100	Lease Lease	€ 0 € 120.000 € 120.000	€ 0 € 130.000 € 130.000
<b>TOTAL LINE 2000</b>			<b>100</b>		<b>€ 120.000</b>	<b>€ 130.000</b>
2001	Lease-purchase					
	<i>OFFICE SPACE</i> <i>Sub-total office space</i>	Renovated 'Annexes' ABC New Palais complex 5th extension - under construction	23.164 49.551 30.400 <b>103.115</b>	Lease-purchase	€ 1.949.255 € 11.198.718 € 5.407.547 <b>€ 18.555.520</b>	€ 1.950.923 € 10.049.359 € 5.052.095 <b>€ 17.052.377</b>
	<i>'NON-OFFICE' SPACE</i> <i>Sub-total 'non-office' space</i>	Renovated 'Annexes' ABC New Palais complex 5th extension - under construction Security updating project (CJ10)	26.126 33.444 12.046 n/a <b>71.616</b>	Lease-purchase Lease-purchase Lease-purchase Lease-purchase	€ 3.600.366 € 15.674.498 € 2.142.740 € 102.876 <b>€ 21.520.480</b>	€ 3.603.446 € 14.065.777 € 2.001.892 € 366.508 <b>€ 20.037.623</b>
<b>TOTAL LINE 2001</b>			<b>174.731</b>		<b>€ 40.076.000</b>	<b>€ 37.090.000</b>

### Remarks

(1) Having regard to the time required to implement the rules of the new measuring code for the buildings of the institutions and other bodies of the European Union of 29/11/2019, the areas are still calculated in accordance with the **common methodology approved** at the meetings of the Committee on budgetary and financial questions (CPQBF) of 7/11/2009 and 18/1/2010:

- The OFFICE space includes the areas allocated to offices, corridors, lifts, toilets, archives, meeting/training rooms, cafeterias/restaurants, etc.

- The 'NON-OFFICE' space includes specific areas such as court rooms, conference rooms, central archives, data centres, etc.

For information and in accordance with the methodology adopted, the 'non-office' space does not include underground and parking areas although the annual budgetary cost indicated also takes the cost of those areas into account.

**MULTI-ANNUAL PLANNING (office spaces)**

	2018	2019	2020	2021	2022
<b>Long term lease with option to purchase</b>					
Renovated 'Annex' buildings ABC	<b>72.715</b>	<b>72.715</b>	<b>103.115</b>	<b>103.115</b>	<b>103.115</b>
Buildings complex of the new Palais	23.164	23.164	23.164	23.164	23.164
5th extension project	49.551	49.551	49.551	49.551	49.551
<b>Lease</b>					
T and Tbis buildings	<b>23.504</b>	<b>23.504</b>	<b>0</b>	<b>0</b>	<b>0</b>
	23.504	23.504	0	0	0
<b>TOTAL AVAILABLE (A)</b>	<b>96.219</b>	<b>96.219</b>	<b>103.115</b>	<b>103.115</b>	<b>103.115</b>
<b>Vacating at end of lease (B)</b>	<b>0</b>	<b>-23.504</b>	<b>0</b>	<b>0</b>	<b>0</b>
T and Tbis buildings - lease termination		-23.504			
<b>Ready for occupation/projects (C)</b>	<b>0</b>	<b>30.400</b>	<b>0</b>	<b>0</b>	<b>0</b>
5th extension CJ 9 project		30.400			
<b>Available end of year (=A+B+C)</b>	<b>96.219</b>	<b>103.115</b>	<b>103.115</b>	<b>103.115</b>	<b>103.115</b>

## ANNEX 6

### REPORT ON RECOVERY WAIVERS GRANTED BY THE INSTITUTION

Article 101 of the Financial Regulation lays down the rules on waiving the recovery of established entitlements.

Article 101 of that regulation provides that the accounting officer is to act on recovery orders for amounts receivable duly established by the authorising officer and record the amounts recovered.

Should creditors fail to pay and it is not possible to recover by set-off, as laid down in Article 102, Article 101(2) to (4) specifies the conditions under which the authorising officer may waive recovery of an established amount receivable and the criteria to be taken into account according to the circumstances before proceeding with waiving recovery.

Article 101(5)<sup>1</sup> requires each Union institution to send to the European Parliament and to the Council a report on the waivers granted pursuant to Article 101(2), (3) and (4).

In 2019, only one waiver of an amount receivable from a debtor of the Court was granted by the authorising officer.

**Table of waivers of recovery of entitlements in 2019**

	Document	Amount	Type of creditor	Date of the decision
1	1931000112	-2 565,28	Former member of staff	14/11/2019

<sup>1</sup> Article 101(5) 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, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012 (OJ L 193, 30.7.2018, p. 1): *'Each Union institution shall send to the European Parliament and to the Council each year a report on the waivers granted by it pursuant to paragraphs 2, 3 and 4 of this Article. Information on waivers below EUR 60 000 shall be provided as a total amount. In the case of the Commission, that report shall be annexed to the summary of the annual activity reports referred to in Article 74(9)'.*



## ANNEX 7

### DECLARATION BY THE AUTHORISING OFFICER BY DELEGATION

I, the undersigned, Alfredo Calot Escobar, Registrar of the Court of Justice, in my capacity as authorising officer by delegation,

Hereby declare that the information contained in the Activity Report for the financial year 2019 reflects reliably, completely and correctly the activities of the departments of the Institution,

State that I have a reasonable assurance that the resources assigned to the activities described in this report have been used for the purposes intended in accordance with the principle of sound financial management and that the control procedures put in place provide satisfactory guarantees concerning the legality and regularity of the underlying transactions. This reasonable assurance is based on my own judgement and on the information at my disposal concerning the functioning of the internal control system, such as the results of the *ex-ante* and *ex-post* verifications, the observations of the internal auditor, and the lessons learnt from the reports of the Court of Auditors for years prior to the year of this declaration,

Confirm that I am not aware of anything not reported which could harm the interests of the Institution.

Done at Luxembourg, on 15 April 2020



ALFREDO CALOT ESCOBAR  
REGISTRAR

Court of justice  
L-2925 Luxembourg  
Tel. +352 4303-1

General court  
L-2925 Luxembourg  
Tel. +352 4303-1

The Court on the internet: [curia.europa.eu](http://curia.europa.eu)

*Printed by Court of Justice of the European Union in Luxembourg*

Text completed in May 2020

Neither the institution nor any person acting on behalf of the institution may be held responsible for any use that may be made of the information contained herein.

Luxembourg: Court of Justice of the European Union / Communications Directorate —  
Publications and Electronic Media Unit

Photos: © European Union, 2019-2020

Reproduction is authorised provided the source is acknowledged.

*Any use or reproduction of photos or other material of which the European Union is not the copyright holder is prohibited without the authorisation of the copyright holders.*

PRINT ISBN 978-92-829-3378-7 ISSN 2467-3110 doi: 10.2862/034465 QD-AR-20-001-EN-C  
PDF ISBN 978-92-829-3376-3 ISSN 2467-3137 doi: 10.2862/573564 QD-AR-20-001-EN-N



# COURT OF JUSTICE OF THE EUROPEAN UNION

—  
Directorate for Communication  
Publications and Electronic Media Unit

—  
Directorate for the Budget and Financial

—  
May 2020

