



EUROPEAN MEDICINES AGENCY
SCIENCE MEDICINES HEALTH

27 February 2013
EMA/14575/2014, CURRENT,2.0
Administration

Report on budgetary and financial management

Financial year 2013

Introduction

This report summarises the budgetary and financial management by European Medicines Agency during the financial year 2013 in line with Article 93 (*previously Article 76*) of the EMA Financial Regulation¹. It outlines the financial situation and the events which had a significant influence on activities during the year.

For information about the agency's business objectives and the degree of achievement, please refer to the Annual Activity Report and the Annual Report.

1. Financial Management in general

1.1. Initial budget and amending budgets

Authorised appropriations in the European Medicines Agency's initial budget for 2013 totalled EUR 231,560,000, representing a 4.08% increase over the 2012 initial budget (EUR 222,489,000).

One amending budget was introduced in 2013 to account for an increase in revenue from services rendered of EUR 20,000,000, bringing the budget total to EUR 251,560,000 and making for a 13.1% increase over the 2012 final budget (EUR 222,489,000). The balancing expenditure was allocated to the ongoing project to fit out the agency's new headquarters.

1.2. Revenue

As stipulated in the Financial Regulation, budget revenue is based on cash received for contributions received from the European Union, fees for marketing license applications for pharmaceutical products and for post-authorisation activities as well as for various administrative activities.

Revenue entered in the accounts as at 31 December 2013 amounted to a total of EUR 240,387,264.66

¹ EMA Financial Regulation up to 31.12.2013 EMA/MB/420808/2010; from 01.01.2014:EMA/MB/789566/2013; for this report references to articles are updated to the Financial Regulation as of 01.01.2014, previous reference applicable to financial year 2013 are in brackets



Of total revenue, 82.97% derived from the evaluation of medicines and other business related activities and 17.03% from the European Union budget to fund various public health and harmonisation activities, as described in the work programme (2012: 82.23%/17.77%).

Table 1 below presents the implementation of the revenue budget of the European Medicines Agency.

Table 1 Use of 2013 revenue appropriation

Appropriation type	EUR or %
I. Appropriations in general	
Initial appropriations	231,560,000.00
Amending budget	20,000,000.00
Final appropriations	251,560,000.00
II. Use of appropriations	
Recovery orders 2013 and earlier	269,269,562.66
Representing in % of final appropriations	107.04%
Cash-receipts against recovery orders 2013 and earlier	240,387,264.66
Representing in % of final recovery orders	89.27%
III. Amounts established in 2013	
Recovery orders 2013 only	238,763,901.74
Representing in % of final appropriations	94.91%
Cash-receipts against recovery orders 2013 only	212,657,713.74
Representing in % of final recovery orders	89.07%
IV. Amounts unpaid from 2013 or earlier to be paid in 2014 or later	
Recovery orders for the evaluation of medicinal products (fees)	26,845,643.00
Recovery orders for EU contribution to orphan medicines fee reductions	0.00
Other recovery orders	2,036,655.00
V. Amounts unpaid in 2012 or earlier, paid in 2013	
Recovery orders for the evaluation of medicinal products (fees)	26,105,345.00
Recovery orders for EU contribution	0.00
Other recovery orders	1,626,965.92
VI. Waivers and cancellations of amounts receivable	
Recovery orders waived or cancelled by the authorising officer in accordance with Article 55 Financial Regulation	32,310.00
VII. Waivers of fees and charges (excluding waivers for orphan medicines)	
Reductions deriving from paediatric or micro, small- and medium sized enterprises or advanced therapies legislation	9,583,745.00
Other reductions in accordance with Article 9 of the Fee Regulation	885,110.00

1.3. Expenditure (commitments and payments)

Commitments totalled EUR 243,419,428.99 or 96.76% of final appropriations (2012: 98.37%). Payments totalled EUR 210,020,440.98 86.28% of commitments entered into (2012: 81.34%), for details on the implementation of expenditure see Table 2.

Table 2 Use of 2013 expenditure appropriations

Appropriation type	EUR or %
I. Appropriations in general	
Initial appropriations	231,560,000.00
Amending budget	20,000,000.00
Final appropriation	251,560,000.00
II. Use of 2013 appropriations	
Commitments	243,419,428.89
Representing of final appropriations	96.76%
Payments	210,020,440.98
Representing of final commitments	86.28%
III. Carry-over from 2013 to 2014	
<i>Carry-over of administrative appropriations</i>	<i>7,876,942.11</i>
<i>Carry-over of operational appropriations</i>	<i>25,522,045.80</i>
Total automatic carry-over	33,398,987.91
Representing of final appropriations	13.28%
Representing of final commitments	13.72%
Non-automatic carry-over (uncommitted appropriations carried over to 2013)	0.00
Representing of final appropriations	0.00%
IV. Cancellation of 2013 appropriations	
Appropriations cancelled	8,140,571.11
Representing of final appropriations	3.24%
V. Carry-over from 2012 to 2013	
<i>Carry-over of administrative appropriations</i>	<i>9,152,242.12</i>
<i>Carry-over of operational appropriations</i>	<i>31,692,782.40</i>
Total automatic carry-over	40,845,024.52
Payment against carry-over	39,228,586.27
Representing of carry-over	96.04%
Amount cancelled	1,616,438.25
Non-automatic carry-over to 2013	n/a
Payment against carry-over	n/a
Representing of carry-over	n/a
Amount cancelled	n/a

1.4. Carry-over from 2013 to 2014

Automatic carry-over to financial year 2014 totalled EUR 33,398,987.91 or 13.72% of appropriations committed (to 2013: 18.66%). There was no non-automatic carry-over to financial year 2014.

Table 3 Automatic carry over 2013 to 2014 per title

Title	Total expenditure	of which carried over	
	EUR	EUR	%
1 : Staff	77,552,342.00	700,256.72	0.90%
2 : Building and equipment	62,056,280.37	7,176,685.39	11.56%
3 : Operational expenditure	103,810,806.52	25,522,045.80	24.59%
Total	243,419,428.89	33,398,987.91	13.72%

1.5. Carry-overs from 2012 to 2013

Automatic carry-overs to financial year 2013 totalled EUR 40,845,024.52. Payments against the carry-overs equalled EUR 39,228,586.27 or 96.04% (2012: 93.22%). The value of appropriations cancelled was thus EUR 1,616,438.25.

1.6. Appropriation from assigned revenue

No appropriation from assigned revenue was available in 2013.

1.7. Transfers

In line with Article 27(1) (*previously Article 23(1)*) of the Financial Regulation, the Executive Director may make transfers within a title and up to 10% of appropriations from one title to another. Transfers *per se* are not an indicator for deficiencies in financial management but a necessary tool to adjust the budget in a changing environment, e.g. the use of interim staff instead of contract staff, increased expenditure due to exchange rate fluctuation, etc. Only if and when the changes also relate to changes in the work programme might they indicate shortcomings in the planning process.

During 2013 nine transfers were made. All but one were adjustments within the limits of Article 27(1) (*previously Article 23(1)*) of the Financial Regulation and approved by the Executive Director. They totalled EUR 29,811,800 or 11.85% of final appropriations (2012: ten transfers totalling EUR 19,731,000.00 or 8.87% of final appropriations). The transfers were primarily used for expenditure on buildings, information technology and other adjustment on administrative budget items. Annex I provides details of the transfers carried out in 2013.

In 2013 the agency had one transfer above the 10% ceiling set Article 27(2) (*previously Article 23(2)*) of the Financial Regulation adopted by the Management Board. However, this did not reflect any changes to its work programme.

1.8. Cancellations

Expenditure appropriations should be understood as estimate and not as entitlement to create corresponding commitments. Being reliant on fee income means that the level of cancelled expenditure appropriations does not indicate delays in the implementation of the work programme but should be seen as the result of stringent monitoring of actual revenue and adjustments to the expenditure.

For budget 2013, expenditure appropriations totalling EUR 8,140,571.11 remained unused (cancelled) corresponding to 3.24% of final appropriations (2012: EUR 3,630,856.83, 1.63%).

1.9. Payment of interest on late payments

In accordance with the agency's standard contract, Article 77 (*previously Article 69(1)*) of the Financial Regulation, terms of payment are 30 days upon receipt of a valid invoice. If these terms are not respected from day 31 until the actual day of payment the payment accrues default interest at the rate applied by the European Central Bank to its principal refinancing operations, as published in the C series of the Official Journal of the European Union, increased by 8%². The default interest accrued is paid automatically if it amounts to more than EUR 200.

In 2013, 798 payments out of a total of 45,096, 1.77% of all payments, were made later than 30 days after receipt of a valid invoice (2012: 2.3% of all payments). This resulted in default interest of EUR 3,680 being paid to suppliers and contractors and EUR 3,643 to national competent authorities (NCAs).

Table 4 Breakdown of late payments and default interest

	Payments		Of which late payments		Interest accrued	Interest =>
	Number	EUR	Number	EUR	EUR	EUR 200
Supply and other services	36,574	175,164,381	203	4,253,008	9,472	3,680
Evaluation services (NCAs)	8,522	80,252,033	595	14,090,657	16,278	3,643
All payments (*)	45,096	255,416,414	798	18,343,665	25,750	7,323

² in accordance with Article 92 of the Financial Regulation applicable to the Budget of the Union and Articles 83(2) and 111 of its Rules of Application

2. Financial management by chapter

2.1. Revenue

Hereafter follows an analysis of revenue (based on cash collected) and expenditure (based on commitments) in 2013. It contains details of the various chapters of total revenue and expenditure and comparison against 2012 figures. The use of the most important expenditure items is also explained.

Table 5 Evolution of cash collected in 2012 and 2013

Chapter	Heading	2012 EUR	2013 EUR	Change EUR	Change %	Comment
10	Revenue from services rendered (Fees for the evaluation of medicines)	174,247,820.27	188,636,794.00	14,388,973.73	8.26%	2.1.1
200	European Union contribution	31,341,107.18	32,630,000.00	1,288,892.82	4.11%	2.1.2
201	Special contribution for orphan medicines fee reductions	7,490,720.00	6,509,360.00	-981,360.00	-13.10%	2.1.2
30	Participation by third countries in EMA activities	753,116.00	1,098,440.00	345,324.00	45.85%	2.1.3
52	Revenue from administrative operations	8,711,060.34	10,284,669.68	1,573,609.34	18.06%	2.1.4
60	EU programmes	128,193.10	699,653.97	571,460.87	445.78%	2.1.5
70	Correction of budgetary imbalances	0.00	0.00	0.00	0.00%	
90	Miscellaneous income	855,402.45	528,347.01	-327,055.44	-38.23%	2.1.6
Total		223,527,419.34	240,387,264.66	16,859,845.32	7.54%	

In budgetary terms, EUR 98.8 million (41.11% of total 2013 revenues) represent the proportion which can be considered stable, since it relates to annual product maintenance fees received for both human and veterinary medicines activities, EU and EEA contributions, as well as to contributions to joint programmes undertaken by the agency. In 2013, 54.39% of the total revenue depended on cyclical business activities (details in table 6).

Table 6 Stable and cyclical sources of revenue

	2012 Actual	% of total	2013 Actual	% of total
Stable revenue for the Agency	89,232,195	39.92%	98,829,073	41.11%
<i>EU subsidies and contributions</i>	<i>39,713,136</i>	<i>17.77%</i>	<i>40,937,454</i>	<i>17.03%</i>
<i>Annual fees</i>	<i>49,519,059</i>	<i>22.15%</i>	<i>57,891,619</i>	<i>24.08%</i>
Cyclical business revenue	124,728,761	55.80%	130,745,175	54.39%
Revenue from miscellaneous activities	9,566,463	4.28%	10,813,017	4.50%
Total revenue	223,527,419	100.00%	240,387,265	100.00%

2.1.1. Income chapter 10 'Revenue from services rendered (fees for the evaluation of medicines)'

Fee income from evaluation services is the main source of revenue for the agency, representing 78.48% of 2013 revenues (2012: 77.95%).

The value of recovery orders / invoices for fees, reflecting the level of activities, rose by 2.29% when compared to 2012 whereas the value of cash-receipts increased by 8.26%. The difference between the level of fee related cash receipts and recovery orders is due to the decrease in value of recovery orders raised in 2013 for which revenue will only be cashed in the following years (from EUR 30.1 million in 2012 to EUR 26.8 million in 2013).

2.1.2. Income chapter 20 'EU contributions'

This chapter accounted for EUR 39,139,360.00 or 16.28%, of 2013 revenues (2012: 17.37%). Of the contributions received, EUR 6,509,360.00 (16.63% of total contributions) relate to compensation for fee reductions granted for orphan medical products.

Of this total EU contribution allocated to the agency, EUR 90,640 (1.37%) for the compensation of orphan fee reductions remained uncollected.

The contributions from the European Union budget increased by EUR 1,288,892.82 (4.11%) between 2012 and 2013.

2.1.3. Income chapter 30 'Participation by third countries in EMA activities'

This chapter represents the compensation received for the participation of EEA countries in the agency's activities. It accounted for 0.46% of 2013 revenue. The actual amount receivable is calculated as a percentage of the general contribution, i.e. the EU contributions excluding EU contribution derived from agency surplus. The percentage used for 2013 was 2.80%.

2.1.4. Income chapter 52 'Revenue from administrative operations'

Chapter 52 includes the income from administrative charges for export certificates, parallel distribution as well as bank interest derived from fee income (excluding bank interest received on EU contributions). The chapter accounted for 4.28% of 2013 revenues (2012: 3.90%).

2.1.5. Income chapter 60 'Contributions to EU programmes and revenue from services'

This chapter accounted for 0.28% of 2013 revenues (2012: 0.06%).

The revenue relates mainly to the grant received from DG Enlargement for the implementation of the IPA programme³ where the advance payment of the grant is included in the financial accounts and accounted for in the budgetary accounts in line with actual expenditure (commitments) for the year.

Other revenue items relate to the grant received from the IMI-PROTECT and the IMI-EU2P programmes⁴ via IMI Joint Undertaking, an Executive Office of the European Union; contributions from external participants at a conference organised in the context of the IPA programme; and the grant received to part-fund activities under the GRIP⁵ programme, which falls under 7th Framework programme (FP7).

2.1.6. Income chapter 90 'Miscellaneous revenue'

This chapter accounted for 0.22% of 2013 revenues (2012: 0.38%).

The recovery of undue electricity charges from the landlord accounted for EUR 154,000, while the recovery of interest paid unduly to national competent authorities accounted for EUR 111,000.

³ Programme to support countries with candidate status (currently Croatia, the former Yugoslav Republic of Macedonia, Turkey) and potential candidate status (Albania, Bosnia, Herzegovina, Montenegro, Serbia including Kosovo)

⁴ IMI (Innovative Medicines Initiative) PROTECT (Pharmacoepidemiological Research on Outcomes of Therapeutics by a European Consortium)

⁵ Global Research in Paediatrics

2.2. Expenditure

Table 7 below sets out how committed funds in 2013 were expended in comparison with financial year 2012. It should be noted that in 2013 the four chapters and articles with the highest amounts committed, accounted for 86.77% of total commitments (2012: 86.90% of total commitments). They are:

- Chapter 11 'Staff in active employment' (29.37%)
- Chapter 20 'Investments in immovable property, renting of buildings and associated costs' (18.85%)
- Chapters 21 'Expenditure for corporate data processing' (5.68%) and
- Article 301 'Evaluation of medicinal products' (32.87%).

Comments covering expenditure changes of more than 10% or more than EUR 500 000 can be found below, under points 2.2.1 to 2.2.13

Table 7 Evolution of 2012 and 2013 expenditure, fund sources C1(n) and C2(n+1)

Chapter	Heading	2012	2013	Change		Comment
		EUR	EUR	EUR	%	
11	Staff in active employment	69,457,308.71	71,497,061.91	2,039,753.20	2.94%	2.2.1
13	Missions and duty travel	575,048.31	409,041.51	-166,006.80	-28.87%	2.2.2
14	Socio-medical infrastructure	556,715.16	520,701.28	-36,013.88	-6.47%	
15	Exchanges of civil servants and experts	2,293,366.80	2,671,620.58	378,253.78	16.49%	2.2.3
16	Social welfare	235,668.26	276,611.59	40,943.33	17.37%	2.2.4
17	Representation expenses	15,044.73	28,044.42	12,999.69	86.41%	2.2.5
18	Staff insurances [...]	2,118,302.18	2,149,260.71	30,958.53	1.46%	
Title I		75,251,454.15	77,552,342.00	2,300,887.85	3.06%	
20	Investment in immovable property, renting of buildings [...]	21,065,670.74	45,889,170.20	24,823,499.46	117.84%	2.2.6
21	Expenditure on data processing	7,108,435.47	13,821,235.54	6,712,800.07	94.43%	2.2.7
22	Movable property [...]	1,351,268.78	1,009,061.48	-342,207.30	-25.32%	2.2.8
23	Current administrative expenditure	785,212.51	794,690.82	9,478.31	1.21%	
24	Postal charges and telecommunications	401,053.03	444,301.03	43,248.00	10.78%	2.2.9
25	Expenditure [...] other meetings	105,129.75	97,821.30	-7,308.45	-6.95%	
Title II		30,816,770.28	62,056,280.37	31,239,510.09	101.37%	
300	Meetings	6,759,017.97	6,305,377.28	-453,640.69	-6.71%	
301	Evaluation of medicinal products	81,991,893.10	80,017,690.95	-1,974,202.15	-2.41%	2.2.10
302	Translations	3,957,885.32	5,182,058.78	1,224,173.46	30.93%	2.2.11
303	Studies and consultants	2,044,328.97	2,031,486.39	-12,842.58	-0.63%	
304	Publications	76,499.41	70,951.15	-5,548.26	-7.25%	
305	EU programmes	298,074.65	340,376.41	42,301.76	14.19%	2.2.12
31	Corporate data processing	17,662,219.32	9,862,865.56	-7,799,353.76	-44.16%	2.2.13
Title III		112,789,918.74	103,810,806.52	-8,979,112.22	-7.96%	
	Total	218,858,143.17	243,419,428.89	24,561,285.72	11.22%	

Whereas the revenue of the agency is in Euro (EUR), administrative expenditure is mainly paid in Pound Sterling (GBP). In 2013 the agency experienced considerable fluctuations between EUR and GBP, which is reflected in a decrease in EUR expenditure in titles 1 and 2.

Figure 1 Exchange rate variance against budgeted exchange rate

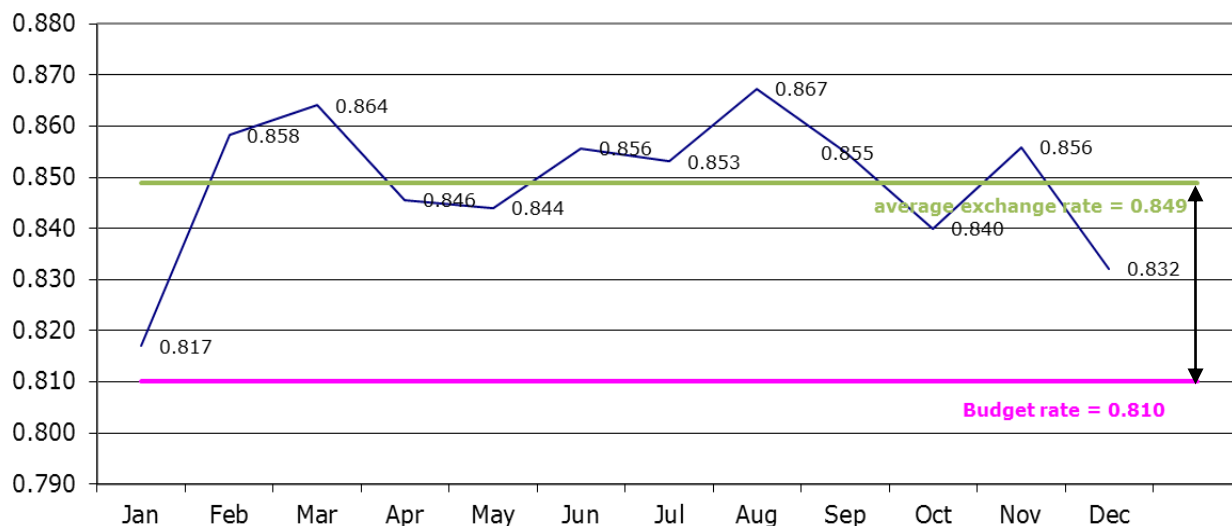
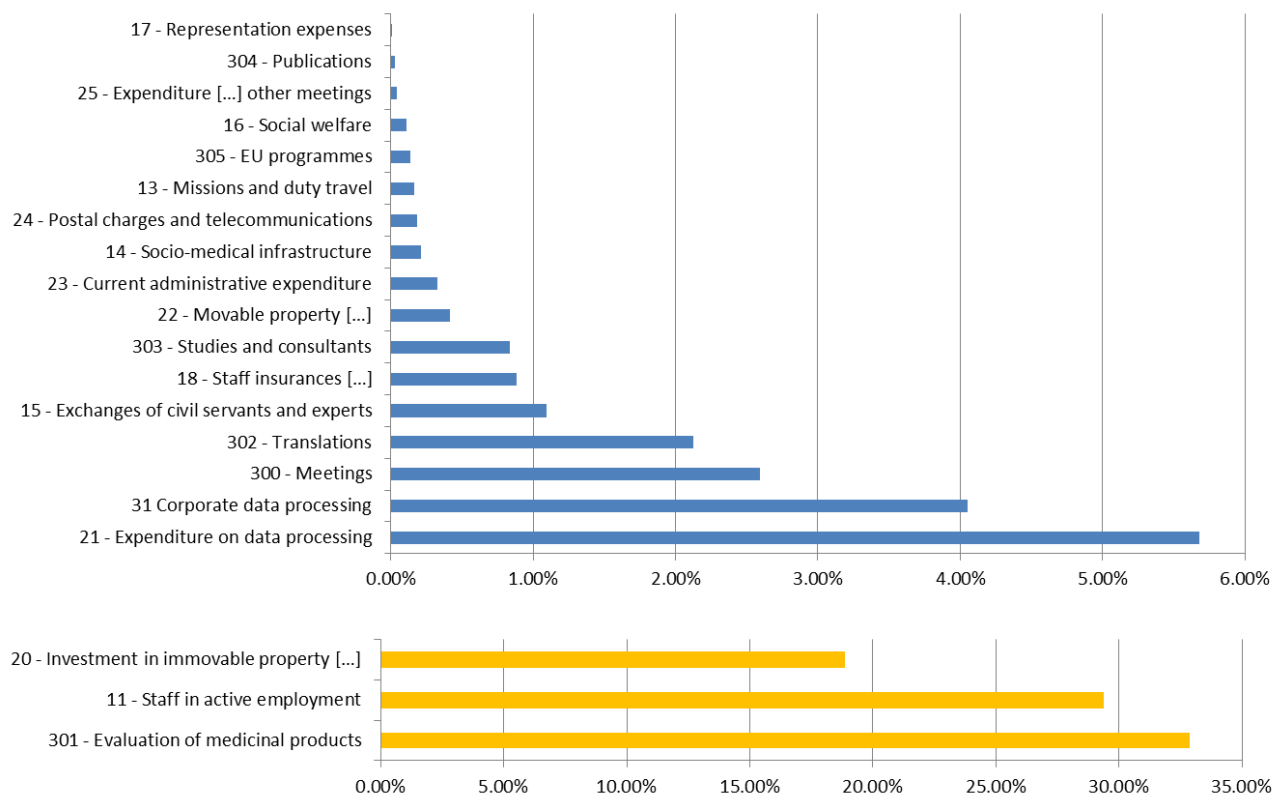


Figure 2 Distribution of 2013 expenditure by chapter (chapter 30 by article)



2.2.1. Expenditure chapter 11 'Staff in active employment'

Chapter 11 accounted for 29.37% of 2013 expenditure, constituting the second largest share of expenditure (2012: 31.74%).

51.50% of chapter 11 expenditure related to item 1100 'Basic salaries' and 21.18% to 1190 'Weightings'. For these two items commitments amounted to EUR 51,961,850.06.

The 2.94% increase in total expenditure for the chapter between 2012 and 2013 can be explained mainly by the changes in staff salaries for promotions, step increases and family allowances.

For 2013 the Council did not adopt any salary adjustments for employees of the European Union. As a consequence, the agency could neither adjust the exchange rate converting EUR to GBP for salaries nor the London weighting associated with staff salaries. The salary adjustments for 2011 and 2012 are subject to legal proceedings. Should the Council adopt amendment to the 2011 and/or 2012 salaries at a later stage, whether negative or positive, this will affect the budget of the year when the amendment takes effect.

A total of EUR 5,562,000 was transferred out of the chapter due mainly to the delay in the adoption of the 2011 and 2012 salary adjustments and the related decrease in London weighting.

The total number of staff at year-end decreased from 697 to 690.5 (- 0.93%). As per 31.12.2013, the agency had a total of 583 temporary agents, 92 contract agents and 15.5 national experts on secondment (2012: 575, 106 and 16).

In 2013, the agency advertised 21 vacancies for temporary agent positions externally, and conducted 31 internal recruitment procedures. The considerable increase compared to previous years can be explained by the ongoing re-structuring of the agency's structure.

As for gender distribution of staff, women accounted for 44% of Heads of Service and Heads of Department and three of the senior management team, i.e. the Heads of Division and the Executive Director as at 31 December 2013. Due to the on-going reorganisation a number of posts were unoccupied or filled on an ad interim basis at the end of the year. See Table 8 and Figure 3 for details. The distribution of staff (temporary agents and contract agents, excluding national experts) by country is shown in Figure 4.

Table 8 Staff by gender (temporary staff and contract agents) 31.12.2013

Contract / gender	Female	Male	Total	%Female	%Male
Administrators	161	156	317	51%	49%
Assistants	228	38	266	86%	14%
Contract Agents	76	16	92	83%	17%
Total	465	210	675	69%	31%

Figure 3 Staff by gender (temporary staff and contract agents) 31.12.2013

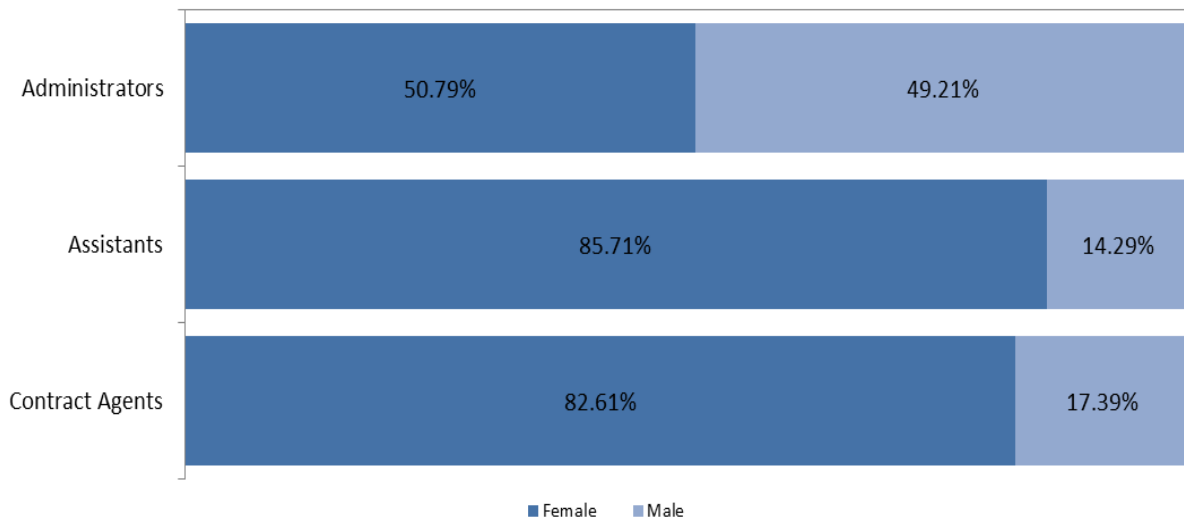
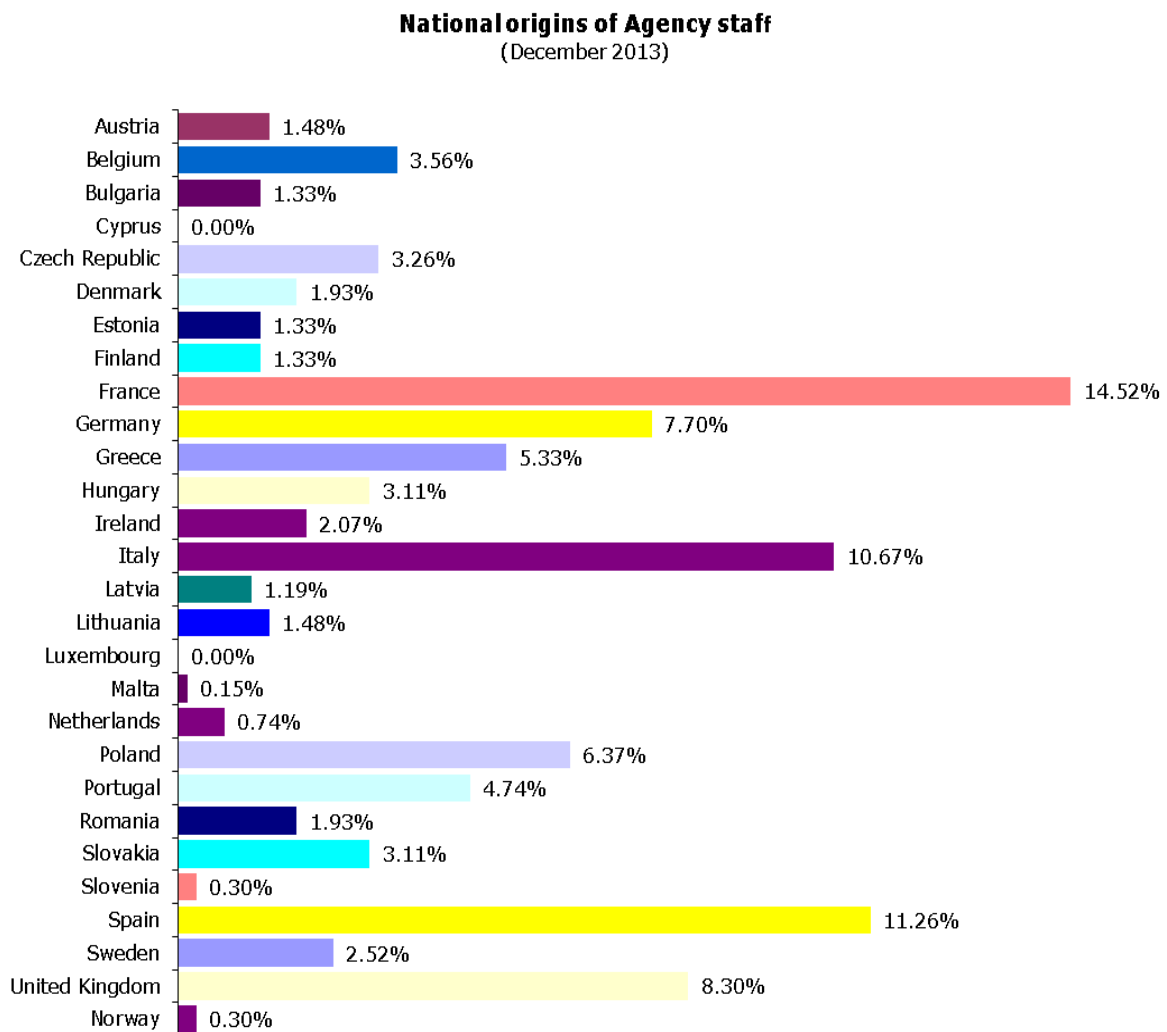


Figure 4 Staff by country (temporary staff and contract agents) 31.12.2013



2.2.2. Expenditure chapter 13 'Missions and duty travel'

This chapter accounted for 0.17% of 2013 expenditure with a total 760 missions carried out (2012: 0.26% and 890 missions).

The drop in the number of missions reflects a more restrictive approach to the management of mission funds as part of an economy drive.

2.2.3. Expenditure chapter 15 'Exchange of civil servants and experts'

This chapter accounted for 1.10% % of 2013 expenditure (2012: 1.05%).

Compared to 2012 there was a slight decrease in the number of national experts but an increase in the number of traineeships.

The chapter was reinforced by a total of EUR 86,000.

2.2.4. Expenditure chapter 16 'Social welfare'

Chapter 16 accounted for 0.11% of 2013 expenditure (2012: 0.11%).

This chapter is mainly dedicated to the payment of nursery allowances (90.60% of expenditure in the chapter).

The chapter was reinforced by EUR 6,000.

2.2.5. Expenditure chapter 17 'Representation expenses'

Chapter 17 accounted for 0.01% of 2013 expenditure (2012: 0.01%).

Compared to 2012, expenditure decreased by EUR 2,045.04 to EUR 12,999.69 in 2013.

The chapter was reinforced by EUR 8,000.

2.2.6. Expenditure chapter 20 'Investment in immovable property, renting of buildings and associated cost'

Chapter 20 accounted for 18.85% of 2013 expenditure, compared to 9.62% in 2012.

The increase in expenditure was related to the cost of fitting out the agency's future headquarters and split mainly between management fees and stage payments made in advance. The advance payments were made in order to reduce the amount of interest accruing on the cost of fitting out the building. In agreement with the landlord these payments will be reimbursed to the agency upon completion of the building and be made available for future rent payments.

The chapter was reinforced with transfers of a total of EUR 7,927,000 and with an Amending Budget of EUR 20,000,000.

2.2.7. Expenditure chapter 21 'Expenditure on data processing'

Chapter 21 accounted for 5.68% of 2013 expenditure (2012: 3.25%). Overall, ICT expenditure (chapters 21 and 31) decreased by 4.39%, compared to 2012.

The chapter was reinforced by a total of EUR 5,428,900.

2.2.8. Expenditure chapter 22 'Movable property and associated costs'

Chapter 22 accounted for 0.41% of 2013 expenditure (2012: 0.62%). The decrease in expenditure was due to a reduction in activities in the current building ahead of the move to new premises in 2014.

A total of EUR 3,035,000 was transferred out of the chapter due to the delay of the acquisition of various office furniture to 2014 in line with the schedule for the actual move.

2.2.9. Expenditure chapter 24 'Postal charges and telecommunications'

This chapter accounted for 0.18% of 2013 expenditure (2012: 0.18%). Compared to 2012 expenditure increased by 10.78%, or EUR 43,248.

A total of EUR 63,000 was transferred away from the chapter.

2.2.10. Expenditure article 301 'Evaluation of medicinal products'

Article 301 accounted for 32.87% of 2013 expenditure (2012: 37.46%). Between 2012 and 2013 there was a decrease in absolute terms of EUR 1,974,202.15 which can be explained by the time lag between technical closure of the budget accounts in December and the recognition of the income which happens when the cash is received, early in the following year.

The article was reinforced by a total of EUR 3,227,000.

2.2.11. Expenditure article 302 'Translations'

Article 302 accounted for 2.13% of 2013 expenditure (2012: 1.81%). The increase in expenditure reflects a higher activity level in 2013, compared to 2012, and hence an increase in payments to national competent authorities.

A total of EUR 240,000 was transferred away from the article.

2.2.12. Expenditure article 305 'EU programmes'

This article accounted for 0.14% of 2013 expenditure (2012: 0.14%). Expenditure increase by 14.19% compared to 2012, with IPA activities picking up after the London 2012 Olympics.

2.2.13. Expenditure chapter 31 'Expenditure on corporate data processing'

This chapter accounted for 4.05% of 2013 expenditure (2012: 8.07%). Compared to 2012, expenditure decreased by 44.16%. Overall ICT expenditure (chapters 21 and 31) decreased by 4.39%, compared to 2012, cf. point 2.2.8 above.

A total of EUR 6,637,900 was transferred away from the chapter.

Annexes

Annex 1

Summary of transfers in accordance with Articles 27(1) and (2) (previously Articles 23 (1) and (2)) of the Financial Regulation

No.	From/To item	Item No.	Item Heading	Amount of receiving item	Amount of donating item
01	to	2110	Purchase of new hardware for corporate processes	1,334,000	0
	from	2111	Purchase of new software for corporate processes	0	4,000
	from	2112	Replacement of hard & software for corporate processes	0	1,330,000
	to	2114	Maintenance & repair of hard & software for corporate processes	230,000	0
	from	2203	Maintenance, use & repair of technical equipment	0	230,000
	to	2232	Hire of vehicles	1,000	0
	from	2300	Stationery & office supplies	0	1,000
	to	3105	Analysis, programming & technical assistance related to the lifecycle of medicinal products	1,514,000	0
	from	3115	Analysis, programming & technical assistance for special programmes	0	1,514,000
02	to	2110	Purchases of new hardware for corporate processes	1,727,000	0
	to	2114	Maintenance & repair of hard. & software for corporate processes	4,690,000	0
	to	2115	Analysis, programming & technical assistance for corporate processes	2,004,000	0
	from	3100	Purchases of new hardware related to the lifecycle of medicinal products	0	21,000
	from	3101	Purchase of new software related to the lifecycle of medicinal products	0	13,000
	from	3102	Replacement of hardware and software related to the lifecycle of medicinal products	0	496,000
	from	3104	Maintenance and repair of hardware and software related to the lifecycle of medicinal products	0	791,000
	from	3110	Purchases of new hardware for special programmes	0	43,000
	from	3112	Replacement of hardware and software for special programmes	0	993,000
	from	3114	Maintenance and repair of hardware and software for special programmes	0	3,871,000
	from	3115	Analysis, programming and technical assistance for special programmes	0	2,193,000
03	from	1184	Temporary daily subsistence allowances	0	17,000
	to	1172	Miscellaneous insurances relating to staff activities	17,000	0

No.	From/To item	Item No.	Item Heading	Amount of receiving item	Amount of donating item
04	from	2000	Rent	0	200,000
	to	2020	Water, gas, electricity & heating	200,000	0
	from	2110	Purchases of new hardware for corporate processes	0	571,000
	from	2114	Maintenance & repair of hard. & software for corporate processes	0	1,071,000
	to	2115	Analysis, programming & technical assistance for corporate processes	788,000	0
	to	2210	New purchase of furniture	500,000	0
	from	2211	Replacement of furniture	0	500,000
	from	3104	Maintenance and repair of hardware and software related to the lifecycle of medicinal products	0	4,000
	to	3105	Analysis, programming and technical assistance related to the lifecycle of medicinal products	858,000	0
05	from	1190	Weightings	0	2,133,000
	from	2000	Rent	0	180,000
	to	2080	Other expenditure preliminary to construction	5,433,000	0
	from	2090	Other expenditure on buildings	0	560,000
	from	2114	Maintenance & repair of hard. & software for corporate processes	0	1,000,000
	from	2115	Analysis, programming & technical assistance for corporate processes	0	500,000
	from	2211	Replacement of furniture	0	960,000
	from	2300	Stationery & office supplies	0	100,000
06	to	1141	Annual travel cost from the place of employment	40,000	0
	to	1180	Miscellaneous expenditure on recruitment	32,000	0
	from	1190	Weightings	0	172,000
	to	1530	Cost of organising graduate traineeships	100,000	0
07	from	2000R	European Union contribution	0	600,000
	to	2010R	Special contribution for Orphan Medicinal Products	600,000	0
	from	1520	Staff exchanges between EU institutions	0	14,000
	to	1620	Social contacts between staff	6,000	0
	to	1700	Representation expenses	8,000	0
	from	2000	Rent	0	200,000
	from	2010	Insurance	0	35,000

No.	From/To item	Item No.	Item Heading	Amount of receiving item	Amount of donating item
07	from	2050	Security & surveillance of buildings	0	5,000
	to	2080	Other expenditure preliminary to construction	2,115,000	0
	from	2090	Other expenditure on buildings	0	100,000
	to	2110	Purchases of new hardware for corporate processes	371,900	0
	from	2111	Purchases of new software for corporate processes	0	12,000
	from	2112	Replacement of hard. & software for corporate processes	0	200
	from	2114	Maintenance & repair of hard. & software for corporate processes	0	779,100
	from	2115	Analysis, programming & technical assistance for corporate processes	0	359,700
	from	2200	New purchases of technical equipment & installations	0	3,000
	from	2201	Replacement of technical equipment & installations	0	2,000
	from	2203	Maintenance, use & repair of technical equipment	0	40,000
	from	2210	New purchase of furniture	0	500,000
	from	2211	Replacement of furniture	0	1,215,000
	from	2320	Bank charges	0	5,000
	from	2359	Other operating expenditure	0	10,000
	from	3000	Reimbursement of persons attending meetings	0	487,000
	from	3003	Other expenditure	0	20,000
	to	3010	Evaluation of medicinal products	1,027,000	0
	from	3021	Other translations	0	240,000
	from	3030	Studies & consultants	0	250,000
	from	3031	Subscriptions to specialised research	0	30,000
	from	3100	Purchases of new hardware related to the lifecycle of medicinal products	0	600
	from	3101	Purchase of new software related to the lifecycle of medicinal products	0	18,700
	from	3104	Maintenance and repair of hardware and software related to the lifecycle of medicinal products	0	100,700
	to	3105	Analysis, programming and technical assistance related to the lifecycle of medicinal products	1,037,100	0
	from	3110	Purchases of new hardware for special programmes	0	200
	from	3114	Maintenance and repair of hardware and software for special programmes	0	139,600
	to	3115	Analysis, programming and technical assistance for special programmes	1,800	0

No.	From/To item	Item No.	Item Heading	Amount of receiving item	Amount of donating item
08	from	1100	Basic salaries	0	1,164,000
	to	1101	Family allowances	450,000	0
	from	1102	Expatriation & foreign residence allowances	0	158,000
	from	1114	Contract agents	0	200,000
	to	1180	Miscellaneous expenditure on recruitment	8,000	0
	from	1190	Weightings	0	1,565,000
	from	1400	Restaurant & canteens	0	100,000
	from	2000	Rent	0	22,000
	from	2010	Insurance	0	20,000
	from	2020	Water, gas, electricity & heating	0	100,000
	from	2030	Maintenance & cleaning	0	35,000
	from	2050	Security & surveillance of buildings	0	22,000
	to	2080	Other expenditure preliminary to construction	1,675,000	0
	from	2090	Other expenditure on buildings	0	17,000
	from	2110	Purchases of new hardware for corporate processes	0	101,000
	to	2114	Maintenance & repair of hard. & software for corporate processes	558,000	0
	from	2115	Analysis, programming & technical assistance for corporate processes	0	546,000
	from	2203	Maintenance, use & repair of technical equipment	0	79,000
	from	2211	Replacement of furniture	0	7,000
	from	2300	Stationery & office supplies	0	50,000
	to	2320	Bank charges	1,000	0
	from	2329	Other financial charges	0	7,000
	from	2353	Departmental removals & associated handling	0	10,000
	from	2354	Archiving of documents	0	36,000
	from	2358	Business continuity	0	30,000
	from	2359	Other operating expenditure	0	6,000
	from	2390	Publications	0	1,000
	from	2400	Postal & delivery charges	0	5,000

No.	From/To item	Item No.	Item Heading	Amount of receiving item	Amount of donating item
08	from	2410	Telecommunication charges	0	51,000
	from	2411	Telecommunications equipment	0	7,000
	from	3000	Reimbursement of persons attending meetings	0	23,000
	to	3010	Evaluation of medicinal products	1,500,000	0
	to	3030	Studies & consultants	20,000	0
	to	3104	Maintenance and repair of hardware and software related to the lifecycle of medicinal products	1,500	0
	to	3105	Analysis, programming and technical assistance related to the lifecycle of medicinal products	173,500	0
	from	3114	Maintenance and repair of hardware and software for special programmes	0	25,000
09	to	1101	Family allowances	90,000	0
	from	1175	Interim services	0	90,000
	from	1190	Weightings	0	700,000
	to	3010	Evaluation of medicinal products	700,000	0
			Total amount of transfers	29,811,800	29,811,800

Annex 2

Organisation chart as at 31 December 2013

