



16 December 2015
EMA/MB/768568/2015 Adopted
Management Board meeting of 16-17 December 2015

Delegation of non-substantial amendments to the Work Programme to the authorising officer

Background information

The Financial Regulation provides that substantial amendments to the work programme need to be adopted applying the same procedure as the adoption of the work programme itself, i.e. by the Management Board. This provision will be applicable from 2016.

Article 32(4) of the Financial Regulation also foresees that the Management Board may delegate the power to make non-substantial amendments to the Executive Director.

Article 32(4) reads: *"Any substantial amendment to the annual work programme shall be adopted by the same procedure as the initial work programme, in accordance with the provisions of the constituent act and Article 33[1] of this Regulation. (...) The Management Board may delegate the power to make non-substantial amendments to the annual work programme to the authorising officer of the Agency."*

Non-substantial amendment

Pursuant to Article 32(4) 'non-substantial' amendments need to be defined.

The European Court of Auditors has set a materiality threshold at the level of 2%. The Agency also maintains it as a materiality criterion in the preparation of the Annual activity report.

The annual work programme consists of four chapters with activity-based budgets relating to human and veterinary medicines, horizontal and support activities.

It is therefore proposed to apply the above concepts to define non-substantial amendments to the work programme.

Action requested of the Board

Taking into account the above, the Management Board is invited to adopt the following decision:

1. To delegate the power to make non-substantial amendments to the annual work programme to the authorising officer of the Agency (the Executive Director) as outlined in paragraphs 2 to 3.
2. The authorising officer shall exercise the delegated power to make amendments to the work programme that entail amendments of activity based budget from one Chapter of the annual work



programme to another not exceeding the 2% materiality threshold of the adopted operational budget, i.e. Title 3 of the adopted budget, for that year including amendments and transfers.

Fluctuations in applications or technical accounting changes (e.g. due to exchange rate fluctuations) are not considered amendments in the meaning of Article 32(4) of the Financial Regulation and will not be counted towards the 2% threshold.

Also, changes to the procurement plan annexed to the work programme are regarded as implementing measures of activities adopted in the work programme and do not constitute an amendment in the meaning of Article 32(4) of the Financial Regulation

3. The authorising officer shall inform the Board of any non-substantial amendment during mid-year reporting and annual reporting stages.
4. Amendments to the work programme that entail amendments to the activity based budget that go beyond the 2% materiality threshold referred to under paragraph 2 as well as addition of a new activity area or discontinuation of an activity area shall be submitted to the Management Board for a decision in accordance with Article 32(4) of the Financial Regulation.