European Medicines Agency

Annual Accounts Financial Year 2006

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PRINCIPAL ACTIVITIES OF EMEA

Working with the Member States and the European Commission as partners in a European medicines network, the European Medicines Agency:

- provides independent, science-based recommendations on the quality, safety and efficacy of medicines, and on more general issues relevant to public and animal health that involve medicines;
- applies efficient and transparent evaluation procedures to help bring new medicines to the market by means of a single, EU-wide marketing authorisation granted by the European Commission;
- implements measures for continuously supervising the quality, safety and efficacy of authorised medicines to ensure that their benefits outweigh their risks;
- provides scientific advice and incentives to stimulate the development and improve the availability of innovative new medicines;
- recommends safe limits for residues of veterinary medicines used in food-producing animals, for the establishment of maximum residue limits by the European Commission;
- involves representatives of patients, healthcare professionals and other stakeholders in its work, to facilitate dialogue on issues of common interest;
- publishes impartial and comprehensible information about medicines and their use;
- develops best practice for medicines evaluation and supervision in Europe, and contributes alongside the Member States and the European Commission to the harmonisation of regulatory standards at the international level.

INTRODUCTION AND LEGAL BASIS

The accounts are kept in accordance with the provisions of Title VII of the Financial Regulation applicable to the EMEA as adopted by the Management Board on 10 June 2005. These accounting provisions are the same as Title VII of the Framework Financial Regulation for the bodies referred to in Article 185 of Council Regulation (EC, EURATOM) no 1605/2002 on the Financial Regulation applicable to the general budget of the European Communities.

As required by Article 76 of the Framework Financial Regulation the EMEA annual accounts for 2006 comprise:

- The financial statements i.e. the balance sheet, economic outturn account, cash flow statement and relevant annexes which supplement the information contained in the financial statements (Pages 9 - 20).

- The report on the implementation of the budget (Pages 21 - 39).

ACCOUNTING PRINCIPLES

The objectives of financial statements are to provide information about the financial position, performance and cash flows of an entity that is useful to a wide range of users. For a public sector entity such as the EMEA, the objectives are more specifically to provide information useful for decision making, and to demonstrate the accountability of the entity for the resources entrusted to it.

If they are to present a true and fair view, financial statements must not only supply relevant information to describe the nature and range of an Institution's activities, explain how it is financed and supply definitive information on its operations, but do so in a clear and comprehensible manner which allows comparisons between financial years. It is with these goals in mind that the present report has been drawn up.

The accounting system of the EMEA (in common with all European Institutions) comprises general accounts prepared on the accrual basis and budget accounts prepared on the modified cash accounting basis. The application of accrual accounting principles essentially means that income and expenditure is recorded in the accounts when it is earned / incurred and not just when cash is received or paid. The biggest impact of applying the accrual basis in the EMEA financial statements relates to:

Caption	Accrual	Budget
Fee Revenue	Based on invoices raised	Cash received
Community Contribution	Net amount due after deduction of budget surplus	Amount received by EMEA
Fixed assets	Purchases of fixed assets are capitalised and cost depreciated over useful life of the assets	Total amount charged to the budget
Expenditure	Actual amounts due	Actual amounts paid plus budgetary carry over

The reconciliation between the budget result and the economic outturn are explained in Note 5 to the accounts on page 15.

Article 78 of the Financial Regulation of the EMEA sets out the accounting principles for drawing up the financial statements which are:

- The going concern principle means that for the purposes of preparing the financial statements, the EMEA is deemed to be established for an indefinite duration;
- The consistent accounting methods means that the structure of the components of the financial statements and the accounting methods and valuation rules may not be changed from one year to the next;
- The comparability of information means that for each item the financial statements shall also show the amount of the corresponding item for the previous year;
- The materiality principle means that all operations which are of significance for the information sought shall be taken into account in the financial statements. Materiality shall be assessed in particular by reference to the nature of the transaction or the amount;
- The no-netting principle means that receivables and debts may not be offset against each other, nor may charges and income, save where charges and income derive from the same transaction, from similar transactions and provided that they are not individually material;

- The principle of reality over appearance means that accounting events recorded in the financial statements shall be presented by reference to their economic nature;
- The accrual-based accounting principle means that transactions and events shall be entered in the accounts when they occur and not when amounts are actually paid or recovered. They shall be booked to the financial years to which they relate;
- The principle of prudence means that assets and income shall not be overstated and liabilities and charges shall not be understated. However, the principle of prudence does not allow the creation of hidden reserves or undue provisions.

ACCOUNTING POLICIES

These accounts have been prepared following, in all material respects, the accounting rules adopted by the Accountant of the European Commission in accordance with Articles 133 and 185 of the Financial Regulation applicable to the budget of the European Communities.

Change in accounting policy

During 2006 the EMEA has changed the accounting policy for recognition of revenue relating to annual maintenance fees and fees charged for initial applications in order to reflect more accurately the economic impact of these transactions based on accrual accounting principles.

This change in accounting policy has been accounted for retrospectively and the comparative figures for 2005 have been restated.

The effect of the change on the 2005 figures can be summarized as follows:

Economic Outturn Account

	Revenue	**Rapporteur Cost**	**Net**
Annual Fees	9,000	-2,700	6,300
Deferred Revenue			
Initial applications	-13,700	6,850	-6,850
Surplus from ordinary activities	-4,700	4,150	-550

<u>Balance Sheet</u>

Debtors and Accrued Revenue	9,000	
Deferred Income		13,700
Current Payables	-	-4,150
	9,000	9,550
Accumulated surplus reduction	550	
	9,550	**9,550**

The revised policy adopted for recognition of revenue is explained below.

Recognition of Revenue

The Agency charges a fee to applicants for services rendered in accordance with Council Regulation EC no 1905/2005 of 14th December 2005.

Recovery orders (invoices) are processed on administrative validation at the start of the procedure to which the service relates. The evaluation service is subcontracted to the national competent authorities (NCAS) of the Member States who receive a fixed percentage of the fee (generally 50% except for annual maintenance fees where it is 30%).

Initial Applications

For initial marketing applications which account for approximately 20% of fees, revenue is accrued on the following basis:

a) 50% on reception of the rapporteur assessment report;

b) 50% at the end of the procedure i.e. the finalisation of the EMEA opinion

The amount of revenue deferred in respect of item b) at December 31, 2006 amounts to €9,069,100 (2005: €13,700,000).

Annual Fees

In addition to procedures validated during the year the annual maintenance fee is charged to Marketing Authorisation Holders in respect of post authorisation monitoring activities required by legislation. These fees which account for approximately 26% of revenue are due on the first and each subsequent anniversary of the notification of the marketing authorisation decision and revenue is accrued as a pro rata basis in relation to the time passed since the previous anniversary date.

The amounts due to the National Competent Authorities are accrued at the same time as the revenue is recognised.

For all remaining fees revenue is recognised when invoices are processed as the related procedures are generally started and completed within the financial year.

Bases for Conversion of Currencies

The accounts are presented in Euro. Assets and liabilities are converted into Euro on the basis of the exchange rate ruling at December 31, 2006, except for tangible and intangible assets, which retain their value in Euro at the rate that applied when they were purchased, assets. During the year revenue and expenditure incurred in currencies other than the Euro (mainly Pounds Sterling) are converted to Euro based on the monthly exchange rates published by the European Commission.

Tangible and Intangible Fixed Assets

Tangible and intangible fixed assets are valued at their acquisition price converted into Euro at the rate applying when they are purchased. The book value of a fixed asset is equal to its acquisition price or production cost, plus or minus revaluations, depreciation and other amounts written off. (See depreciation rates below).

Software development costs paid to third party consultants are included in the asset’s carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the EMEA and the cost of the item can be measured reliably. All other repairs and maintenance costs are charged to the economic outturn account during the financial period in which they are incurred.

Depreciation on assets is calculated using the straight-line method to allocate their cost to their residual values over their estimated useful lives, as follows:

Software Licences	25%
Software development costs paid to Third Party Consultants	25%
Furniture and Office Equipment	10%
Technical Equipment	12.5%
Fitting out of leasehold premises	25%
Computer Hardware	25%

The assets’ residual values and useful lives are reviewed, and adjusted if appropriate, at each balance sheet date. An asset’s carrying amount is written down immediately to its recoverable amount if the asset’s carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in the economic outturn account.

Leases

Leases where the lessor retains a significant portion of the risks and rewards of ownership are classified as operating leases. Payments made under operating leases are charged to the economic outturn account on a straight-line basis over the period of the lease.

The EMEA has not entered into financing leases (i.e. where the lessee holds substantially all the risks and rewards of ownership).

Receivables

Receivables are carried at original invoice amount less write-down for impairment. A write-down for impairment of receivables is established when there is objective evidence that the EMEA will not be able to collect all amounts due according to the original terms of receivables. The amount of the write-down is the difference between the asset's carrying amount and the recoverable amount.

Cash & cash equivalents

Cash and cash equivalents are carried in the balance sheet at cost. They include cash in hand, deposits held at call and short term deposits with banks.

Pension obligations

The EMEA staff are members of the European Communities Pension Scheme which is a defined benefit pension plan.

A defined benefit plan is a pension plan that generally defines an amount of pension benefit that an employee will receive on retirement, usually dependent on one or more factors such as age, years of service and compensation. Staff contribute 10.25% of their basic salaries and an additional 20.5% contribution is made by the European Commission. The cost of the European Commission contribution is not reflected in the Agency's accounts.

BALANCE SHEET AS AT 31 DECEMBER 2006

Amounts in Euro

ASSETS

	Note	31.12.2006	31.12.2005 as restated
NON CURRENT ASSETS			
INTANGIBLE FIXED ASSETS	1	**14,889,243.89**	**10,492,330.32**
TANGIBLE FIXED ASSETS	2	**6,695,767.73**	**6,944,774.13**
Building fitting-out		2,366,171.42	2,317,447.87
Furniture and moveable equipment		2,227,197.30	1,794,210.59
Computer hardwar		2,102,399.01	2,833,115.67
TOTAL NON CURRENT ASSETS		**21,585,011.62**	**17,437,104.45**
CURRENT ASSETS			
SHORT TERM RECEIVABLES			
Current Assets		**26,045,192.62**	**14,489,919.93**
VAT recoverable from Member states	3	802,884.87	3,134,138.89
Consolidated EC Entities		31,156.55	248,852.40
Debtors and Accrued Revenue	3	23,277,146.41	11,180,639.10
Provision for doubtful debts	3	- 710,932.63	- 286,800.00
Sundry receivables		2,644,937.42	213,089.54
CASH &CASH EQUIVALENTS	4	**37,508,209.28**	**29,934,326.27**
TOTAL CURRENT ASSETS		**63,553,401.90**	**44,424,246.20**
Total		**85,138,413.52**	**61,861,350.65**

LIABILITIES

	Note	31.12.2006	31.12.2005 as restated
CAPITAL			
Accumulated surplus/deficit	9	27,108,605.22	23,280,380.52
Economic Result for the year	5	16,780,811.50	3,828,224.70
TOTAL CAPITAL		**43,889,416.72**	**27,108,605.22**
CURRENT LIABILITIES			
Deferred Income		9,069,100.00	13,700,000.00
Employee Benefits		2,699,378.61	1,213,592.21
Current payables	6	18,758,669.55	6,755,127.46
Sundry payables		309,600.81	354,945.97
Advances from customers	6	1,726,103.40	7,596,525.85
EC Entities		506,901.53	392,779.46
Budgetary result	9	8,179,242.90	4,739,774.48
TOTAL CURRENT LIABILITIES		**41,248,996.80**	**34,752,745.43**
Total		**85,138,413.52**	**61,861,350.65**

ECONOMIC OUTTURN ACCOUNT FOR THE YEAR ENDED DECEMBER 31, 2006

Amounts in Euro

Operating Income	Notes	2006	2005 as restated *
Fees relating to marketing authorisations	8	110,469,193.30	67,913,300.00
European Commission subsidy		23,753,666.35	22,310,675.22
EEA subsidy		618,000.00	535,940.00
European Commission subsidy for orphan medicines	10	6,633,250.00	6,109,910.20
European Commission grant		498,464.00	-
Total Community Contributions		**31,503,380.35**	**28,956,525.42**
Administrative revenue	11	4,956,940.00	3,423,365.00
Sundry revenue	12	3,612,646.30	1,642,676.16
a) Total Operating Income		**150,542,159.95**	**101,935,866.58**
Operating Charges			
Staff expenditure	13	45,149,599.46	40,057,062.32
Administrative expenditure	14	19,916,841.19	17,021,982.77
Operating Expenditure	15	63,436,826.48	37,849,123.94
Depreciation for year	(1&2)	6,127,486.63	5,333,212.01
Other expenditure		563,331.41	103,957.01
b) Total Operating Charges		**135,194,085.17**	**100,365,338.05**
c) Surplus / (deficit) from operating activities (c = a - b)		**15,348,074.78**	**1,570,528.53**
Surplus / (deficit) from non operating activities (e)	16	1,432,736.72	2,257,696.17
f) Surplus / (deficit) from ordinary activities (f = c + e)		**16,780,811.50**	**3,828,224.70**
Surplus / (deficit) from extraordinary items (g)		-	-
Economic Result of the Year (f + g)		**16,780,811.50**	**3,828,224.70**

* Note:

The accounting policy for recognition of revenue has been changed. The comparative figures for 2005 have been restated to reflect the effect of this change. Further information can be found on page 5.

CASH FLOW STATEMENT

Cash Flow Statement for the Year ended December 31, 2006 (Euro)

3. Cash-Flow Table (Indirect Method)

	2006	2005 restated
Cash Flows from ordinary activities		
Surplus/(deficit) from ordinary activities	**16,780,811.50**	**3,828,224.70**
Operating activities		
Adjustments		
Amortization (intangible fixed assets) +	3,283,484.23	2,373,893.75
Depreciation (tangible fixed assets) +	1,273,337.52	2,958,789.97
Increase/(decrease) in Provisions for risks and liabilities	1,485,786.40	861,015.15
Increase/(decrease) in Value reduction for doubtful debts	424,132.63	75,600.00
(Increase)/decrease in Short term Receivables	- 12,197,101.17	427,607.79
(Increase)/decrease in Receivables related to consolidated EC entities	217,695.85	148,000.27
Increase/(decrease) in Accounts payable	1,456,874.48	- 5,497,385.66
Increase/(decrease) in Liabilities related to consolidated EC entities	3,553,590.49	403,789.54
(Gains)/losses on sale of Property, plant and equipment	1,634,465.47	28,885.33
Net cash Flow from operating activities	**17,913,077.40**	**5,608,420.84**
Cash Flows from investing activities		
Purchase of tangible and intangible fixed assets (-)	- 10,339,194.39	- 10,683,835.35
Net cash flow from investing activities	**- 10,339,194.39**	**- 10,683,835.35**
Net increase/(decrease) in cash and cash equivalents	7,573,883.01	- 5,075,414.51
Cash and cash equivalents at the beginning of the period	29,934,326.27	35,009,740.78
Cash and cash equivalents at the end of the period	37,508,209.28	29,934,326.27

STATEMENT OF CHANGES IN CAPITAL

The following are the movements on the Capital Accounts for the year:

	Accumulated Surplus	Economic Outturn for the Year	Capital TOTAL
Balance as of 31 December 2004	13,767,429.29	9,512,951.23	23,280,380.52
Allocation of economic outturn 2004	9,512,951.23	- 9,512,951.23	-
Economic outturn 2005 as restated	-	3,828,224.70	3,828,224.70
Balance as of 31 December 2005 as restated	**23,280,380.52**	**3,828,224.70**	**27,108,605.22**
Allocation of economic outturn 2005	3,828,224.70	- 3,828,224.70	-
Economic outturn 2006	-	16,780,811.50	16,780,811.50
Balance as of 31 December 2006	**27,108,605.22**	**16,780,811.50**	**43,889,416.72**

NOTES TO THE ACCOUNTS

Note 1. Intangible Fixed Assets

Intangible fixed assets are identifiable non-monetary assets without physical substance and it is probable that the asset will produce future economic benefit for the Agency. In the case of the EMEA this comprises computer software licences and consulting costs related to the development of certain major EU Telematics and internal projects.

The following table summarises the accounting movements for the year (Euro 000)

Cost	Software Licences and Consulting Costs	Intangibles in Progress	Total
Balance 1.1.2006	10,869	5,636	16,505
Additions	3,479	4,272	7,751
Incorporation of intangible in progress	3,513	- 3,584	- 71
Balance 31.12.2006	17,861	6,324	24,185
			-
Accumulated Depreciation			
Balance 1.1.2006	6,012	-	6,012
Charge for the year	3,283	-	3,283
Balance 31.12.2006	9,295	-	9,295
Net Book Value 31.12.2006	**8,566**		**14,890**

Note 2. Tangible Fixed Assets

This item comprises the following (Euro 000)

Cost	Building Fitting out costs	Furniture and Equipment	Computer Hardware	Tangible Fixed Assets Under Construction	Total
Balance 1.1.2006	7,157	2,790	7,705	234	17,886
Additions for the year	1,200	728	615	45	2,588
Incorporation of intangible in progress	234	71	-	- 234	71
Disposals and other adjustments	- 495	- 11	- 1,128	-	- 1,868
Balance 31.12.2006	8,096	3,578	7,192	45	18,911
					-
Accumulated Depreciation					
Balance 1.1.2006	5,074	995	4,871	-	10,940
Charge for the year	1,091	389	1,365	-	2,845
Disposals and other adjustments	- 435	- 7	- 1,128	-	- 1,570
Balance 31.12.2006	5,730	1,377	5,108	-	12,215
Net Book Value 31.12.2006	**2,366**	**2,201**	**2,084**	**45**	**6,696**

Note 3. Short Term Receivables

The protocol agreement between the Agency and the UK authorities provides that the Agency pays VAT and air passenger duty on goods and services invoiced by UK registered entities and subsequently reclaims the amounts. The amount of Euro 802,884.87 has been recovered in 2007.

Debtors year-end balance of Euro 23,2 millions mainly consists of amounts outstanding from pharmaceutical companies for fees invoiced in 2006 and collected in 2007.

It also includes Euro 1,4 millions for deferred fees for ‘pandemic influenza’ (pursuant to Art.10.2 Council Regulation (EC) No 1905/2005) and Micro, Small and Medium-Sized Enterprises (SMEs).

Pursuant to Article 70.2 of Regulation (EC) No 726/2004 of 31 March 2004, SMEs are eligible for fee reduction, fee deferrals and conditional fee exemptions in accordance with Regulation (EC) No 2049/2005 of 15 December 2005. In 2006, the EMEA SMEs policy included the possibility to defer payment of the fees payable for the application for marketing authorisation and pre-authorisation inspections.

The provision for doubtful debts is a specific provision i.e. amounts concerned likely to be uncollected for specific customers. At the year end the provision for doubtful debt is Euro 710,732.63. Euro 310,000 relates to unpaid Annual Fees for a centrally authorised product; the remaining amount relates mainly to dispute on invoices issued for administrative charges for parallel distribution notifications.

Note 4. Cash and Cash Equivalents

Bank balances are comprised as follows:	(Euro 000)	
	31/12/2006	**31/12/2005**
Short term deposit accounts	35,078	27,859
Interest bearing current accounts	2,421	1,744
Imprest account	9	8
CSS bank account balance (see below)	-	323
	37,508	**29,934**

The cash balance at the year end mainly represents the funds available for repayment to the European Commission of the budget surplus of € 8,1 million and the budget carry forwards of € 29.4 million as disclosed in the budgetary revenue and expenditure account on page 22.

During the year the EMEA managed, on behalf of 19 EU agencies, the budget of the Common Support Services (CSS) consisting of expenditure for consultants’ fees to support the budgetary accounting tool and financial reporting system SI2. The cost of consultants amounting to € 330,000 are included in Administrative Expenditure and the recharge of these costs to the members are included in Sundry Revenue.

In 2005 the CSS budget was managed as an independent fund and was recorded as an asset and a liability in the EMEA accounts at December 31, 2005.

Note 5. Capital

The Economic outturn for the year is made up of:

(EURO 000)

		31/12/2006	31/12/2005 as restated
The budgetary outturn	a	8,179	4,740
Result of adjustments			
Positive movements			
Budgetary commitments carry forward for future services		10,350	11,941
Capitalisation of intangible assets		7,751	7,758
Capitalisation of tangible assets		2,588	2,926
Revenue due not collected at 31.12.2006		14,041	11,426
Prepaid expenses		350	48
Miscellaneous receivables due		-	694
	b	**35,080**	**34,793**
Negative movements			
Increase (decrease) in deferred revenue		<4,631>	13,700
Reduction of EC contribution considered as prefinancing		8,179	4,740
Depreciation of intangible assets		3,283	2,374
Depreciation of tangible assets		2,845	2,959
Provision for untaken leave		1,514	857
Provision for doubtful debts		484	104
Reversal of 2005 accrued revenue		694	
Reversal of 2005 carry-forwards		11,941	9,479
Revenue 2005 collected 2006		2,091	1,492
Miscellaneous receivables due		79	
	c	**26,479**	**35,705**
Economic outturn (a + b - c)		**16,780**	**3,828**

Note 6. Current Liabilities

Current payables represent amounts accrued due for goods and services at 31 December 2006.

(EURO 000)

	31/12/2006	31/12/2005 as restated
Amounts carried over in the budgetary accounts were	29,413	18,833
Adjustments for amounts not due at December 31, 2006	10,350	11,941
	19,063	6,892
Less carryovers related to EC entities	304	137
	18,759	**6,755**

Advances from customers have decreased by 78% from 2005 to 2006. With the introduction of the change in method of payments (i.e. from pre-payment to invoicing) in force since 1 December 2005, credits on customer accounts at the end of 2005 (Euro 7.6 million) have been either offset against invoices issued in 2006, or refunded to customers.

At the year-end actual credits on customers accounts amount to Euro 1.7 million, of which Euro 1 million represents the residual balance for advances carried over from 2005 and Euro 700 000 represents advances from customers received in 2006, not yet allocated against any debit.

Note 7. Non-Budgetary Commitments and Contingent Liabilities

The major future commitment entered into by the Agency is the rental contract of the building at numbers 1 and 7 Westferry Circus. At present it is estimated that rent payable for the period 2007 to 2014 amounts to approximately Euro 82 million (2006 Euro 80 million) excluding service charges.

Future benefits payable to Agency staff under the Community pension scheme are accounted for in the accounts of the European Commission. No provisions for such pensions are included in these accounts.

The Agency is co defendant together with the European Commission in a number of administrative appeals filed in the Courts by applicants. These legal cases or administrative appeals can be considered to be part of the normal course of business for a pharmaceutical regulatory authority. At this moment there is no reason to believe that any significant financial obligation would arise as a result of these cases. However this cannot be guaranteed until judgement is received from the Court.

Note 8. Fees relating to Marketing Authorisations

Revenue from fees comprise:

	(EURO 000)	
	2006	**2005**
Fees for initial applications	14,891	4,997
Annual fees	28,217	28,927
Others	67,361	33,989
	110,469	**67,913**

Note 9. Budgetary Surplus

The budgetary surplus calculated as set out on page 22 is transferred to the European Commission. The Commission treats this amount as earmarked revenue, which can at the discretion of the Commission be included in the contribution to the budgets of the next two years.

Note 10. Commission Subsidy for Orphan Medicinal Products

Each year the European Parliament and Council allocate a special contribution from the EU budget to allow EMEA to offer financial incentives to sponsors of orphan medicinal products.

Initially € 4 million were granted for 2006. The contribution was later increased to € 6.6 million to cover the expected number of protocol assistance, applications for marketing authorisation and post authorisation applications.

The special EU contribution is used to reduce or altogether waive fees payable to the EMEA. In the revised policy for 2006, the 100 % fee reduction for protocol assistance and 50% reduction for the application for marketing authorisation were maintained, and the fee reduction for inspections was increased from 50% up to 100%. Following the grant of the marketing authorisation, the level of benefit in the form of fee reductions remained the same (50%), but was limited to the first year, as this corresponded to the average time necessary to place a medicinal product on the market. In line with Regulation (EC) No 726/2004 and the Commission Regulation (EC) No 2049/2005 on SMEs, an exception to this policy was made for SMEs where long term and sustained support in the post-authorisation phase is deemed necessary.

Note 11. Administrative Revenue

This chapter includes administrative charges for:

(EURO 000)

	31/12/2006	31/12/2005
Processing Parallel Distribution notifications	4,154	2,933
Processing Export Certificates	803	491
	4,957	**3,424**

The implementation of the revised pharmaceutical legislation, which makes notification to the EMEA mandatory, new parallel distributors starting this activity, recently authorised medicinal products entering the parallel distribution chain and the enlargement by existing parallel distributor of their range of products, all led to a substantial increase of parallel distribution initial notifications and related charges. In addition to initial notifications, the Agency received over 2000 notifications of changes.

Note 12. Sundry Revenue

This chapter includes:

(EURO 000)

	31/12/2006	31/12/2005
Budgetary carryovers from previous years not used	2,131	1,101
Capital contribution from landlord - 7 Westferry Circus	663	88
EDQM refund	70	-
Earmarked revenue from Community Programs (Bulgaria - Romania)	-	243
CSS (see Note 4)	330	-
Other Sundry Income	419	211
	3,613	**1,643**

Note 13. Staff Expenditure

From 2005 to 2006 staff expenditure has increased by +12.71% as the average number of staff has increased from 355 to 406 (+14.36%).

Note 14. Administrative Expenditure

This comprises:

	(EURO 000)	
	2006	**2005**
Building occupancy costs	11,742	9,279
Communication and Networking expenditure on annual IT costs	6,646	6,427
Others, ie Telecommunication, Library etc	1,529	1,316
	19,917	**17,022**

The increase of € 2.89 million is principally due to increase in building occupancy cost of €2.46million arising from increase occupancy of agency's premises. The average space occupied in 2006 was sqmts 10,817 an increase of 9% over 2005 (sqmts 9,916).

Note 15. Operating Expenditure

The principal items included are:

	(EURO 000)	
	31/12/2006	**31/12/2005**
Share of evaluation and annual fees to NCAs	54,620	30,575
Reimbursement of experts travelling costs to meetings	5,915	5,727
Translation	2,152	1,010
Other	749	537
	63,436	**37,849**

The share of evaluation and annual fees accrued to NCAs increased by 78.6% from 2005 to 2006. Such increase is consistent with on the one hand the increase in Fees relating to marketing authorisations for the same period 61.76% and on the other the effect of change in accounting policy as explained on page 5

Note 16. Non-Operating Activities

This chapter relates to income from financial sources as follows:

(EURO 000)

	31/12/2006	31/12/2005
Interest income	599	750
Bank charges	- 60	- 57
	539	693
Exchange gains	893	1,565
	1,432	**2,258**

The decrease in interest income is mainly for reason that agency has made fundamental changes to its revenue generating method i.e.. Before December 2005 agency would receive its Fee income in advance and since December 2005 all Fees are paid on average 6 weeks post providing services. Average interest rate earned was 3.93% on sterling deposits and 2.48% on EURO deposits.

Also the related decrease in Exchange gains is mainly the difference between the monthly accounting exchange rate for salary payments and subsequent adjustment to actual rates amounting to € 572,000.

BUDGETARY ACCOUNTS

As stated in the Article 76 of the Financial Regulation applicable to the budget of the EMEA, the annual accounts of the Agency includes a report on the budgetary and financial management during the year. The budget accounts give a detailed picture of the implementation of the budget. They are based on the modified cash accounting principle (which differs from pure cash based accounting because of elements such as carry over).

REVENUE AND EXPENDITURE ACCOUNT FOR 2006 — **Amounts in EURO**

REVENUE	2006	2005
EC subsidies including EEA contribution	32,550,909.25	27,624,089.70
EC subsidy for "Orphan Drugs"	6,633,250.00	6,109,910.20
Evaluation Fees	94,556,224.25	71,895,055.75
Revenue from administrative operations	5,406,347.25	2,779,825.00
Contribution to community programmes	741,000.00	-
Miscellaneous Revenue	1,414,144.70	987,566.85
Total A	**141,301,875.45**	**109,396,447.50**
EXPENDITURE		
TITLE 1 - Staff		
Payments	42,941,164.44	38,607,761.87
Automatic carry forwards	767,609.76	699,538.23
Sub-total	**43,708,774.20**	**39,307,300.10**
TITLE 2 - Buildings ,Equipment and operating expenditure		
Payments	18,946,265.19	15,973,794.35
Automatic carry forwards	15,060,819.64	8,074,138.58
Non-automatic carry forwards	-	1,967,000.00
Sub-total	**34,007,084.83**	**26,014,932.93**
TITLE 3 - Operating Expenditure		
Payments	44,846,632.75	33,907,474.50
Automatic carry forwards	13,584,591.00	8,092,324.01
Sub-total	**58,431,223.75**	**41,999,798.51**
Total Payments	106,734,062.38	88,489,030.72
Total for automatic carry forwards	29,413,020.40	16,866,000.82
Total for non-automatic carry forwards	-	1,967,000.00
Total B	**136,147,082.78**	**107,322,031.54**
Budget Outturn for the Year (A - B)	5,154,792.67	2,074,415.96
Appropriations carried forward from the previous year which lapse	2,131,294.86	1,101,388.58
Differences on exchange	893,155.37	1,563,969.94
Balance carried over from year 2005	4,739,774.48	4,507,070.64
Positive balance from year 2005 reimbursed in year 2006 to the Commission	- 4,739,774.48	- 4,507,070.64
Balance for the Year	**8,179,242.90**	**4,739,774.48**
Interest yielded on the EC subsidy and to be reimbursed to the Commission	184,907.60	247,190.38

10.1 Budget Revenue

The EMEA budget is financed by fees paid by pharmaceutical industry applicants for obtaining or maintaining a Community marketing authorization and by contributions from the Community Budget. In addition the Community pays a contribution to the cost of the EU Telematics Strategy and Implementation Plan for which the Agency is responsible both for the management and the execution of major Pan-European initiatives.

In accordance with the Financial Regulation, the budget revenue is based on cash received from the Community contributions, the marketing license applications for pharmaceutical products and post authorization activities as well as various administrative activities. (*see table I*).

Table I : Actual Revenue in Euro (000)	**2006 Actual**	**2006 Initial Budget**	**2005 Actual**	**% initial budget evolution**	**% actual evolution 2006/2005**
Evaluation Fees	**94,556**	**83,580**	**71,895**	13.1%	31.5%
Total EU contributions	**40,224**	**35,200**	**33,734**	14.3%	19.2%
EC general contribution	*23,933*	*22,000*	*20,124*	*8.8%*	*18.9%*
Telematics contribution	*8,000*	*8,000*	*7,500*	*0.0%*	*6.7%*
EC subsidy for "Orphan Medicines"	*6,633*	*4,000*	*6,110*	*65.8%*	*8.6%*
EEA/Community/Joint programmes contributions	*1,658*	*1,200*	*n/a*	*38.2%*	*n/a*
Revenue from administrative operations	**5,407**	**3,871**	**2,780**	39.7%	94.5%
Miscellaneous Revenue	**1,115**	**900**	**988**	23.9%	12.9%
Total Revenue	**141,302**	**123,551**	**109,397**	**14.4%**	**29.2%**

EC general contribution (€ 23,9 millions) increased by 18.9% from 2005 to 2006 and represents 16.9% of the total 2006 revenue (€141,3 millions).

The steady increase in the Orphan Medicines contribution (+8.6% in 2006 compared to 2005) shows the continuous interest of the pharmaceutical companies in the development of medicines for rare diseases and global infectious treatments.

Actual revenue for evaluation fees increased by 31.5% from 2005 to 2006; actual revenue exceeded initial forecast by 13.1%. The fees for evaluation services remain main funding source of the Agency and represents 66.9% of the total 2006 revenue. Increases in revenue not only involve an increase in the main evaluation activities but also an increase in the connected administrative activities such as the production of export certificates and parallel distribution fees. Revenue for charges levied for administrative operations represents 3.8% of the total 2006 revenue.

Miscellaneous revenue includes Euro 599,000 corresponding to bank interests.

10.2 Source of Funding

The funding can be split as follows:

Table II - Revenue funding in Euro (000)	2006 Actual	2005 Actual	2006%	2005%
Stable EMEA revenue	**62,936**	**53,560**	***44.5%***	***49.0%***
EU subsidies & contributions	*40,224*	*33,734*	*28.5%*	*30.8%*
Annual fees	*22,712*	*19,826*	*16.1%*	*18.1%*
Cyclical business revenue	**71,844**	**52,069**	***50.8%***	***47.6%***
Miscellaneous activities revenue	**6,522**	**3,768**	***4.7%***	***3.4%***
Total Revenue	**141,302**	**109,396**		

In budgetary terms the stable revenue of Euro 62,9 millions means the portion of revenue more or less guaranteed. This represents 44.5% of the total 2006 revenue. It comes from the EC contribution, the Orphan Medicines contribution, the EEA, Community and Joint programmes contributions as well as the Annual products maintenance fees received for both Human and Veterinary activities.

In 2006 50.8% of the total revenue depended on the business cyclical activity.

10.3 Budget Expenditure

Budget expenditure includes payments made during the year plus carry forwards of budgetary commitments and appropriations to 2006 (as detailed in Annexes).

The EMEA expenditure budget is divided into 3 Titles:

Title I : Staff expenditure

Title II : Building, Equipment and Information Technology (IT)

Title III : Operational expenditure

The following table compares actual expenditure with the 2006 initial budget and 2005 actual:

Table III - Actual Expenditure in Euro 000		2006 Actual	2006 Initial Budget	2005 Actual	% Initial Evolution	% Actual Evolution
Staff expenditure						
- Salaries/entitlements AT/AUX		39,371	39,262	34,509	-12.1%	14.1%
- Interims and other support persons		2,849	2,403	2,374	-1.2%	20.0%
- Other staff related expenditure		2,701	2,371	2,425	2.3%	11.4%
	Title I	**44,921**	**44,036**	**39,308**	**2.0%**	**14.3%**
Building and Information Technology						
- Rent/charges		11,747	9,368	8,354	-10.8%	40.6%
- Expenditure on Information Technonoly		14,623	11,642	11,350	-2.5%	28.8%
- Other capital expenditure		4,212	3,907	2,478	-36.6%	70.0%
- Postage and telecommunications		684	800	624	-22.0%	9.6%
- Other administrative expenditure		3,188	3,649	3,208	-12.1%	-0.6%
	Title II	**34,454**	**29,366**	**26,014**	**17.3%**	**32.4%**
Operational expenditure						
- Meetings		6,965	7,281	5,957	-18.2%	16.9%
- Evaluations		49,827	39,559	34,727	-12.2%	43.5%
- translation		2,215	2,945	1,043	-64.6%	112.4%
- Studies and consultants		170	170	150	-11.8%	13.3%
- Publication		124	194	122	-37.1%	1.6%
	Title III	**59,301**	**50,149**	**41,999**	**18.2%**	**41.2%**
Total Expenditure		**138,676**	**123,551**	**107,321**	**100.0%**	**29.2%**

10.4 Staff

From 2005 to 2006 staff expenditure has increased by 14.9% the average number of staff has increased from 355 to 406 (14,36%).

In comparing actual vs budget expenditure for 2006 staff expenditure was 8.03% less than budget due to a lower salary increase than budgeted and a lower mix of grades on recruitment.

10.5 Buildings and Related Expenditure

Other capital expenditure relates mainly to the refurbishment and furniture for the 7th floor extension at 1 Westferry Circus.

10.6 Information Technology Expenditure

The increase on budget in expenditure on Information and Technology is due to increased amounts made available for the EU Telematics Program.

10.7 Operational Expenditure

Operational expenditure relates to the fees paid for the Scientific Evaluation of applications which is carried out by the Scientific Committees. The Scientific Evaluation of individual dossiers is contracted to the National Competent Authorities (NCA) of the member states for which a fee is paid for providing scientific assessment reports. For this service EMEA pays to the NCAs 50% of the application fees received and 30% of the annual license maintenance fees.

The decrease in the budgeted cost of evaluation fees is consistent with the decrease in budget revenue.

EMEA provides the office accommodation and also pays for the cost of delegates' hotel and travel costs to attend Scientific Committee Meetings. The cost was less than budgeted mainly due to initial overestimated budgeted meeting days.

CARRYOVERS

According to Article 9 of the Financial Regulation of EMEA commitments shall be entered in the accounts on the basis of the legal commitments entered into up to 31 December and payments on the basis of the payments made by the accounting officer by 31 December of that year, by the latest.

Non-differentiated appropriations corresponding to obligations duly contracted at the close of the financial year shall be carried over automatically to the following financial year only.

Under Article 10 appropriations can be carry forward by decision of the Management Board where most of the preparatory stages of the commitment procedure have been completed by 31 December.

These amounts may then be committed up to 31 March of the following year.

ANNEXES TO THE BUDGETARY ACCOUNTS

GENERAL UTILISATION OF APPROPRIATIONS

Financial Year 2006 EURO

Art	Item	Heading	For 2006 Total Appropriations	Commitments 2006	Payments Made 2006	From 2006 to 2007 Carry overs Art 10.6	From 2006 to 2007 Non-automatic Carry Overs Art 10.6	Cancellation of Appropriations
1	2	3	9	10	11	13		14
		Title 1 Staff	44,921,000.00	43,708,774.20	42,941,164.44	767,609.76	-	1,212,225.80
		Title 2 Buildings,Equipment and miscellaneous operating expenditure	34,454,000.00	34,007,084.83	18,946,265.19	15,060,819.64	-	446,915.17
		Title 3 Operating expenditure	59,301,000.00	58,431,223.75	44,846,632.75	13,584,591.00	-	869,776.25
			138,676,000.00	**136,147,082.78**	**106,734,062.38**	**29,413,020.40**	**-**	**2,528,917.22**

Carry overs 2005 EURO

Art	Item	Heading	From 2005 to 2006 Carry over Art 10.6	Non-automatic Carry over	Payments against appropriations carried over	Cancellations of Automatic Carry over	Cancellations Non-automatic Carry over Art.	Total Cancellations
1	2	3	5		7	8		
		Title 1 Staff	699,538.23	-	563,726.87	135,811.36	-	135,811.36
		Title 2 Buildings,Equipment and miscellaneous operating expenditure	8,074,138.58	1,967,000.00	8,535,389.44	627,326.97	878,422.17	1,505,749.14
		Title 3 Operating expenditure	8,092,324.01	-	7,602,589.65	489,734.36	-	489,734.36
			16,866,000.82	**1,967,000.00**	**16,701,705.96**	**1,252,872.69**	**878,422.17**	**2,131,294.86**

Development and Use of the appropriations for the Financial Year 2006

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Art./ Item	HEADING	INITIAL APPROPIATIONS	AMENDMENTS BY RECTIFYING BUDGETS	TRANSFERS OF APPROPRIATIONS	TRANSFER OF RESERVE	2005 ACTUAL APPROPRIATIONS	COMMITMENTS	PAYMENTS MADE	AUTOMATIC CARRY FORWARD	NON-AUTO CARRY FORWARD	BUDGET to be cancelled
	1	2	3	4	5	6	7	8	9	10	11
	TITLE 1 : EXPENDITURE RELATING TO PERSONS WORKING WITH THE INSTITUTION										
	CHAPTER 11 - STAFF IN ACTIVE EMPLOYMENT										
110	*STAFF HOLDING A POST PROVIDED FOR IN THE ESTABLISHMENT PLAN*										
1100	BASIC SALARIES	21,070,000.00	-	- 191,000.00		20,879,000.00	20,869,582.33	20,869,582.33	-	-	9,417.67
1101	FAMILY ALLOWANCES	1,836,000.00	-	- 173,000.00		1,663,000.00	1,612,463.28	1,612,463.28	-	-	50,536.72
1102	EXPATRIATION AND FOREIGN RESIDENCE ALLOWANCES	2,730,000.00	-	-		2,730,000.00	2,718,968.11	2,718,968.11	-	-	11,031.89
1103	FIXED ALLOWANCES	133,000.00	-	- 23,000.00		110,000.00	104,055.22	104,055.22	-	-	5,944.78
	TOTAL OF ARTICLE 110	**25,769,000.00**	-	**- 387,000.00**		**25,382,000.00**	**25,305,068.94**	**25,305,068.94**	-	-	**76,931.06**
111	*OTHER STAFF*										-
1110	AUXILIARY STAFF	174,000.00	-	67,000.00		241,000.00	225,887.25	225,887.25	-	-	15,112.75
1112	LOCAL STAFF	-	-	-		-	-	-	-	-	-
1113	SPECIAL ADVISERS	-	-	-		-	-	-	-	-	-
1114	CONTRACT AGENT ART. 3A	1,147,000.00	250,000.00	142,000.00		1,539,000.00	1,526,033.67	1,526,033.67	-	-	12,966.33
	TOTAL OF ARTICLE 111	**1,321,000.00**	**250,000.00**	**209,000.00**		**1,780,000.00**	**1,751,920.92**	**1,751,920.92**	-	-	**28,079.08**
1120	FURTHER TRAINING, LANGUAGE COURSES AND RETRAINING FOR STAFF	617,000.00	150,000.00	10,000.00		777,000.00	755,957.22	524,536.81	231,420.41	-	21,042.78
	TOTAL OF ARTICLE 112	**617,000.00**	**150,000.00**	**10,000.00**		**777,000.00**	**755,957.22**	**524,536.81**	**231,420.41**	-	**21,042.78**
114	*MISCELLANEOUS ALLOWANCES AND GRANTS*										
1140	BIRTH AND DEATH GRANTS	4,000.00	-	-		4,000.00	3,371.27	3,371.27	-	-	628.73
1141	TRAVEL EXPENSES FROM THE PLACE OF EMPLOYMENT TO THE PLACE OF ORIGIN	387,000.00	-	73,000.00		460,000.00	427,969.49	427,969.49	-	-	32,030.51
1142	RENT AND TRANSPORTS ALLOWANCES	-	-	-		-	-	-	-	-	-
1143	FIXED ENTERTAINMENT ALLOWANCES	2,000.00	-	-		2,000.00	1,189.92	1,189.92	-	-	810.08
1144	FIXED LOCAL TRAVEL ALLOWANCES	1,000.00	-	-		1,000.00	892.44	892.44	-	-	107.56
1145	SPECIAL ALLOWANCE FOR ACCOUNTING OFFICERS AND ADMINISTRATORS OF IMPREST ACCOUNTS	-	-	-		-	-	-	-	-	-
1149	OTHER ALLOWANCES AND REPAYMENTS	-	-	-		-	-	-	-	-	-
	TOTAL OF ARTICLE 114	**394,000.00**	-	**73,000.00**		**467,000.00**	**433,423.12**	**433,423.12**	-	-	**33,576.88**
115	*OVERTIME*	-	-	-		-	-	-	-	-	-
	TOTAL OF ARTICLE 115	-	-	-		-	-	-	-	-	-

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Art./ Item	HEADING	INITIAL APPROPIATIONS	AMENDMENTS BY RECTIFYING BUDGETS	TRANSFERS OF APPROPRIATIONS	TRANSFER OF RESERVE	2005 ACTUAL APPROPRIATIONS	COMMITMENTS	PAYMENTS MADE	AUTOMATIC CARRY FORWARD	NON-AUTO CARRY FORWARD	BUDGET to be cancelled
	1	2	3	4	5	6	7	8	9	10	11
117	*SUPPLEMENTARY SERVICES*										
1170	FREELANCE JOINT INTERPRETING AND CONFERENCE SERVICE INTERPRETERS	10,000.00	-	- 10,000.00		-	-	-	-	-	-
1173	TRANSLATION CENTRE, LUXEMBOURG	10,000.00	-	- 10,000.00		-	-	-	-	-	-
1174	ADMINISTRATIVE ASSISTANCE FROM THE EC	206,000.00	-	-		206,000.00	199,300.00	195,000.00	4,300.00	-	6,700.00
1175	INTERIM SERVICES	1,078,000.00	533,000.00	- 87,000.00		1,524,000.00	1,506,460.40	1,387,514.89	118,945.51	-	17,539.60
	TOTAL OF ARTICLE 117	**1,304,000.00**	**533,000.00**	**- 107,000.00**		**1,730,000.00**	**1,705,760.40**	**1,582,514.89**	**123,245.51**	**-**	**24,239.60**
118	*ALLOWANCES AND EXPENSES ON ENTERING AND LEAVING THE SERVICE AND ON TRANSFER*										
1180	MISCELLANEOUS EXPENDITURE ON RECRUITMENT	225,000.00	-	15,000.00		240,000.00	225,356.46	188,138.42	37,218.04	-	14,643.54
1181	TRAVEL EXPENSES (including members of the family)	20,000.00	-	- 8,000.00		12,000.00	10,506.70	10,506.70	-	-	1,493.30
1182	INSTALLATION, RESETTLEMENT AND TRANSFER ALLOWANCES	181,000.00	-	26,000.00		207,000.00	187,727.46	187,727.46	-	-	19,272.54
1183	REMOVAL EXPENSES	98,000.00	-	- 15,000.00		83,000.00	76,234.84	48,092.52	28,142.32	-	6,765.16
1184	TEMPORARY DAILY SUBSISTENCE ALLOWANCES	137,000.00	-	9,000.00		146,000.00	145,187.52	145,187.52	-	-	812.48
	TOTAL OF ARTICLE 118	**661,000.00**	**-**	**27,000.00**		**688,000.00**	**645,012.98**	**579,652.62**	**65,360.36**	**-**	**42,987.02**
119	*SALARY WEIGHTINGS*										
1190	WEIGHTINGS	10,572,000.00	-	- 20,000.00		10,552,000.00	9,946,855.01	9,946,855.01	-	-	605,144.99
1191	PROVISIONAL APPROPRIATION	-	-	-		-	-	-	-	-	-
	TOTAL OF ARTICLE 119	**10,572,000.00**	**-**	**- 20,000.00**		**10,552,000.00**	**9,946,855.01**	**9,946,855.01**	**-**	**-**	**605,144.99**
	TOTAL OF CHAPTER 11	**40,638,000.00**	**933,000.00**	**- 195,000.00**		**41,376,000.00**	**40,543,998.59**	**40,123,972.31**	**420,026.28**	**-**	**832,001.41**
	CHAPTER 13 - MISSIONS AND DUTY TRAVEL										
1300	MISSION EXPENSES, TRAVEL EXPENSES AND INCIDENTAL EXPENDITURE	556,000.00	-	30,000.00		586,000.00	525,300.80	466,900.80	58,400.00	-	60,699.20
	TOTAL OF ARTICLE 130	**556,000.00**	**-**	**30,000.00**		**586,000.00**	**525,300.80**	**466,900.80**	**58,400.00**	**-**	**60,699.20**
	TOTAL OF CHAPTER 13	**556,000.00**	**-**	**30,000.00**		**586,000.00**	**525,300.80**	**466,900.80**	**58,400.00**	**-**	**60,699.20**
	CHAPTER 14 - SOCIOMEDICAL INFRASTRUCTURE										
1400	RESTAURANT AND CANTEENS	363,000.00	-	- 45,000.00		318,000.00	305,186.05	215,192.30	89,993.75	-	12,813.95
	TOTAL OF ARTICLE 140	**363,000.00**	**-**	**- 45,000.00**		**318,000.00**	**305,186.05**	**215,192.30**	**89,993.75**	**-**	**12,813.95**
1410	MEDICAL SERVICE	122,000.00	-	-		122,000.00	93,840.33	71,584.10	22,256.23	-	28,159.67
	TOTAL OF ARTICLE 141	**122,000.00**	**-**	**-**		**122,000.00**	**93,840.33**	**71,584.10**	**22,256.23**	**-**	**28,159.67**
	TOTAL OF CHAPTER 14	**485,000.00**	**-**	**- 45,000.00**		**440,000.00**	**399,026.38**	**286,776.40**	**112,249.98**	**-**	**40,973.62**

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Art./ Item	HEADING	INITIAL APPROPIATIONS	AMENDMENTS BY RECTIFYING BUDGETS	TRANSFERS OF APPROPRIATIONS	TRANSFER OF RESERVE	2005 ACTUAL APPROPRIATIONS	COMMITMENTS	PAYMENTS MADE	AUTOMATIC CARRY FORWARD	NON-AUTO CARRY FORWARD	BUDGET to be cancelled
	1	2	3	4	5	6	7	8	9	10	11
	CHAPTER 15 - EXCHANGES OF OFFICIALS AND EXPERTS										
1520	STAFF EXCHANGES	872,000.00	-	-		872,000.00	762,775.67	603,791.51	158,984.16	-	109,224.33
1530	COST OF ORGANISING GRADUATE TRAINEESHIPS	227,000.00	-	20,000.00		247,000.00	239,134.58	238,603.71	530.87	-	7,865.42
	TOTAL OF ARTICLE 152	**1,099,000.00**	-	**20,000.00**		**1,119,000.00**	**1,001,910.25**	**842,395.22**	**159,515.03**	-	**117,089.75**
	TOTAL OF CHAPTER 15	**1,099,000.00**	-	**20,000.00**		**1,119,000.00**	**1,001,910.25**	**842,395.22**	**159,515.03**	-	**117,089.75**
	CHAPTER 16 - SOCIAL WELFARE										
1600	SPECIAL ASSISTANCE GRANTS	2,000.00	-	3,000.00		5,000.00	3,450.10	3,450.10	-	-	1,549.90
	TOTAL OF ARTICLE 160	**2,000.00**	-	**3,000.00**		**5,000.00**	**3,450.10**	**3,450.10**	-	-	**1,549.90**
1630	EARLY CHILDHOOD CENTRES AND OTHER CRECHES	-	150,000.00	-		150,000.00	-	-	-	-	150,000.00
	TOTAL OF ARTICLE 163	-	**150,000.00**	-		**150,000.00**	-	-	-	-	**150,000.00**
1640	COMPLEMENTARY AID FOR THE HANDICAPPED	3,000.00	-	- 3,000.00		-	-	-	-	-	-
	TOTAL OF ARTICLE 164	**3,000.00**	-	- **3,000.00**		-	-	-	-	-	-
	TOTAL OF CHAPTER 16	**5,000.00**	**150,000.00**	-		**155,000.00**	**3,450.10**	**3,450.10**	-	-	**151,549.90**
	CHAPTER 17 - ENTERTAINMENT AND REPRESENTATION					-					
1700	ENTERTAINMENT AND REPRESENTATION EXPENSES	23,000.00	-	8,000.00		31,000.00	30,184.12	13,902.65	16,281.47	-	815.88
	TOTAL OF ARTICLE 170	**23,000.00**	-	**8,000.00**		**31,000.00**	**30,184.12**	**13,902.65**	**16,281.47**	-	**815.88**
	TOTAL OF CHAPTER 17	**23,000.00**	-	**8,000.00**		**31,000.00**	**30,184.12**	**13,902.65**	**16,281.47**	-	**815.88**
	CHAPTER 18 - INSURANCE AGAINST SICKNESS, ACCIDENTS, UNEMPLOYMENT AND PENSION BENEFITS										
1820	SOCIAL CONTACTS BETWEEN STAFF	24,000.00	-	-		24,000.00	15,478.64	14,341.64	1,137.00	-	8,521.36
	TOTAL OF ARTICLE 182	**24,000.00**	-	-		**24,000.00**	**15,478.64**	**14,341.64**	**1,137.00**	-	**8,521.36**
183	*INSURANCE AGAINST SICKNESS, ACCIDENTS AND OCCUPATIONAL DISEASE, UNEMPLOYMENT INSURANCE AND MAINTENANCE OF PENSION RIGHTS*										
1830	INSURANCE AGAINST SICKNESS	729,000.00	-	1,400.00		730,400.00	730,204.45	730,204.45	-	-	195.55
1831	INSURANCE AGAINST ACCIDENTS AND OCCUPATIONAL DISEASE	186,000.00	-	-		186,000.00	185,665.66	185,665.66	-	-	334.34
1832	UNEMPLOYMENT INSURANCE FOR TEMPORARY STAFF	271,000.00	-	2,600.00		273,600.00	273,555.21	273,555.21	-	-	44.79
1833	ESTABLISHMENT OR MAINTENANCE OF PENSION RIGHTS	20,000.00	-	- 20,000.00		-	-	-	-	-	-
	TOTAL OF ARTICLE 183	**1,206,000.00**	-	- **16,000.00**	-	**1,190,000.00**	**1,189,425.32**	**1,189,425.32**	-	-	**574.68**
	TOTAL OF CHAPTER 18	**1,230,000.00**	-	- **16,000.00**	-	**1,214,000.00**	**1,204,903.96**	**1,203,766.96**	**1,137.00**	-	**9,096.04**
	TOTAL OF TITLE 1	**44,036,000.00**	**1,083,000.00**	- **198,000.00**		**44,921,000.00**	**43,708,774.20**	**42,941,164.44**	**767,609.76**	-	**1,212,225.80**

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	1	2	3	4	5	6	7	8	9	10	11
	TITLE 2 - EXPENDITURE RELATING TO BUILDINGS, EQUIPMENT, AND MISCELLANEOUS OPERATING EXPENDITURE										
	CHAPTER 20 - INVESTMENTS IN IMMOVABLE PROPERTY RENTAL OF BUILDINGS AND ASSOCIATED COSTS										
2000	RENT	7,448,000.00	-	- 68,000.00		7,380,000.00	7,379,869.53	7,379,869.53	-	-	130.47
	TOTAL OF ARTICLE 200	**7,448,000.00**	-	**- 68,000.00**		**7,380,000.00**	**7,379,869.53**	**7,379,869.53**	-	-	**130.47**
2010	INSURANCE	392,000.00	-	- 116,000.00		276,000.00	275,910.77	73,970.32	201,940.45	-	89.23
	TOTAL OF ARTICLE 201	**392,000.00**	-	**- 116,000.00**		**276,000.00**	**275,910.77**	**73,970.32**	**201,940.45**	-	**89.23**
2020	WATER, GAS, ELECTRICITY AND HEATING	519,000.00	-	-		519,000.00	518,958.55	189,821.37	329,137.18		41.45
	TOTAL OF ARTICLE 202	**519,000.00**	-	-		**519,000.00**	**518,958.55**	**189,821.37**	**329,137.18**	-	**41.45**
2030	MAINTENANCE AND CLEANING	539,000.00	-	- 15,000.00		524,000.00	454,585.81	273,967.54	180,618.27		69,414.19
	TOTAL OF ARTICLE 203	**539,000.00**	-	**- 15,000.00**		**524,000.00**	**454,585.81**	**273,967.54**	**180,618.27**	-	**69,414.19**
2040	FITTING OUT OF PREMISES	3,645,000.00	-	184,000.00	-	3,829,000.00	3,817,400.00	127,662.00	3,689,738.00		11,600.00
	TOTAL OF ARTICLE 204	**3,645,000.00**	-	**184,000.00**		**3,829,000.00**	**3,817,400.00**	**127,662.00**	**3,689,738.00**	-	**11,600.00**
2050	SECURITY AND SURVEILLANCE OF BUILDINGS	539,000.00	-	- 404,000.00		135,000.00	115,062.88	80,171.09	34,891.79		19,937.12
	TOTAL OF ARTICLE 205	**539,000.00**	-	**- 404,000.00**		**135,000.00**	**115,062.88**	**80,171.09**	**34,891.79**	-	**19,937.12**
2080	OTHER EXPENDITURE PRELIMINARY TO CONSTRUCTION OF A BUILDINGS OR THE ACQUISITION OF IMMOVABLE PROPERTY	69,000.00	-	161,000.00		230,000.00	229,796.15	33,052.02	196,744.13	-	203.85
	TOTAL OF ARTICLE 208	**69,000.00**	-	**161,000.00**		**230,000.00**	**229,796.15**	**33,052.02**	**196,744.13**	-	**203.85**
2090	OTHER EXPENDITURE ON BUILDINGS	1,920,000.00	-	2,447,000.00		4,367,000.00	4,366,998.84	2,727,920.17	1,639,078.67		1.16
	TOTAL OF ARTICLE 209	**1,920,000.00**	-	**2,447,000.00**		**4,367,000.00**	**4,366,998.84**	**2,727,920.17**	**1,639,078.67**	-	**1.16**
	TOTAL OF CHAPTER 20	**15,071,000.00**	-	**2,189,000.00**		**17,260,000.00**	**17,158,582.53**	**10,886,434.04**	**6,272,148.49**	-	**101,417.47**
	CHAPTER 21 - EXPENDITURE ON DATA PROCESSING										
211	*MAINTENANCE OF COMPUTER NETWORKS & EQUIPMENT*										
2110	NEW PURCHASES OF HARDWARE FOR THE EMA	892,000.00	-	- 476,000.00		416,000.00	416,000.00	358,371.19	57,628.81		-
2111	NEW PROCUREMENT OF SOFTWARE FOR THE EMA	294,000.00	88,000.00	- 78,000.00		304,000.00	303,180.67	150,574.55	152,606.12		819.33
2112	REPLACEMENT OF HARDWARE AND SOFTWARE FOR THE EMA	245,000.00	-	- 7,000.00		238,000.00	238,000.00	119,436.07	118,563.93		-
2113	HIRE OF HARDWARE AND SOFTWARE FOR THE EMA	-	-	-		-	-	-	-	-	-
2114	MAINTENANCE AND REPAIR OF HARDWARE AND SOFTWARE FOR THE EMA	1,480,000.00	-	250,000.00		1,730,000.00	1,729,524.07	926,115.44	803,408.63		475.93
2115	ANALYSIS, PROGRAMMING AND TEC. ASSISTANCE FOR THE EMA	1,357,000.00	402,000.00	311,000.00		2,070,000.00	2,067,609.00	1,217,062.53	850,546.47		2,391.00
	TOTAL OF ARTICLE 211	**4,268,000.00**	**490,000.00**	-		**4,758,000.00**	**4,754,313.74**	**2,771,559.78**	**1,982,753.96**	-	**3,686.26**

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	1	2	3	4	5	6	7	8	9	10	11
212	*COMPUTER NETWORKS & EQUIPMENT FOR SPECIFIED PROJ.*										
2120	NEW PURCHASES OF HARDWARE FOR SPECIFIED PROJ.	110,000.00	-	- 4,000.00		106,000.00	105,993.20	105,278.20	715.00		6.80
2121	NEW PROCUREMENT OF SOFTWARE FOR SPECIFIED PROJ.	110,000.00	-	350,000.00		460,000.00	459,999.47	4,129.47	455,870.00	-	0.53
2122	REPLACEMENT OF HARDWARE AND SOFTWARE FOR SPECIFIED PROJECTS	-	-	-		-	-	-	-		-
2123	HIRE OF HARDWARE AND SOFTWARE FOR SPECIFIED PROJ.	-	-	-		-	-	-	-	-	-
2124	MAINTENANCE AND REPAIR OF HARDWARE AND SOFTWARE FOR SPECIFIED PROJECTS	3,291,000.00	-	- 642,000.00		2,649,000.00	2,551,812.67	844,641.05	1,707,171.62	-	97,187.33
2125	ANALYSIS, PROGRAMMING AND TEC. ASSISTANCE FOR SPECIFIED PROJECTS	3,863,000.00	942,000.00	1,845,000.00		6,650,000.00	6,618,254.16	2,632,674.65	3,985,579.51	-	31,745.84
	TOTAL OF ARTICLE 212	**7,374,000.00**	**942,000.00**	**1,549,000.00**		**9,865,000.00**	**9,736,059.50**	**3,586,723.37**	**6,149,336.13**	-	**128,940.50**
214	*ANALYSIS, PROGRAMMING, AND SPECIAL PROJECTS*	-	-	-		-	-	-	-	-	
2140	ANALYSIS, PROGRAMMING, AND SPECIAL PROJECTS	-	-	-		-	-	-			-
	TOTAL OF ARTICLE 214	-	-	-		-	-	-	-	-	-
	TOTAL OF CHAPTER 21	**11,642,000.00**	**1,432,000.00**	**1,549,000.00**		**14,623,000.00**	**14,490,373.24**	**6,358,283.15**	**8,132,090.09**	-	**132,626.76**
	CHAPTER 22 - MOVABLE PROPERTY AND ASSOCIATED COST										
220	*TECHNICAL EQUIPMENT AND INSTALLATIONS*										
2200	NEW PURCHASES OF TECHNICAL EQUIPMENT AND INSTALLATIONS	95,000.00	-	6,000.00		101,000.00	91,400.24	11,606.99	79,793.25	-	9,599.76
2201	REPLACEMENT OF TECHNICAL EQUIPMENT AND INSTALLATIONS	22,000.00	-	- 6,000.00		16,000.00	9,424.81	2,326.71	7,098.10	-	6,575.19
2202	HIRE OF TECHNICAL EQUIPMENT AND INSTALLATIONS	1,000.00	-	-		1,000.00	-	-	-		1,000.00
2203	MAINTENANCE, USE AND AND REPAIR OF TECHNICAL EQUIPMENT AND INSTALLATIONS	456,000.00	-	- 46,000.00		410,000.00	408,298.13	392,061.71	16,236.42	-	1,701.87
	TOTAL OF ARTICLE 220	**574,000.00**	-	**- 46,000.00**		**528,000.00**	**509,123.18**	**405,995.41**	**103,127.77**	-	**18,876.82**
221	*FURNITURE*										
2210	NEW PURCHASE OF FURNITURE	49,000.00	-	212,500.00		261,500.00	261,071.33	5,077.37	255,993.96	-	428.67
2211	REPLACEMENT OF FURNITURE	96,000.00	-	- 91,500.00		4,500.00	1,267.19	1,267.19	-	-	3,232.81
2212	HIRE OF FURNITURE	-	-	-		-	-	-	-		-
2213	MAINTENANCE, USE AND REPAIR OF FURNITURE	-	-	-		-	-	-	-		-
	TOTAL OF ARTICLE 221	**145,000.00**	-	**121,000.00**		**266,000.00**	**262,338.52**	**6,344.56**	**255,993.96**	-	**3,661.48**

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	1	2	3	4	5	6	7	8	9	10	11
223	*VEHICLES*										
2230	NEW PURCHASE OF VEHICLES	-	-	-		-	-	-	-		-
2231	REPLACEMENT OF VEHICLES	-	-	-		-	-	-	-		-
2232	HIRE OF VEHICLES	1,000.00	-	-		1,000.00	19.20	19.20	-		980.80
2233	MAINTENANCE, USE AND REPAIR OF VEHICLES	-	-	-		-	-	-	-		-
	TOTAL OF ARTICLE 223	**1,000.00**	-	-		**1,000.00**	**19.20**	**19.20**	-	-	**980.80**
225	*DOCUMENTATION AND LIBRARY EXPENDITURE*										
2250	LIBRARY FUNDS, PURCHASE OF BOOKS	71,000.00	-	- 2,000.00		69,000.00	51,192.84	24,982.84	26,210.00		17,807.16
2251	SPECIAL LIBRARY, DOCUMENTATION AND REPRODUCTION EQUIPMENT	-	-	-		-	-	-	-		-
2252	SUBSCRIPTION TO NEWSPAPERS AND PERIODICALS	229,000.00	-	- 36,000.00		193,000.00	188,468.19	115,158.19	73,310.00		4,531.81
2254	BINDING AND UPKEEP OF LIBRARY BOOKS	-	-	-		-	-	-	-		-
	TOTAL OF ARTICLE 225	**300,000.00**	-	**- 38,000.00**		**262,000.00**	**239,661.03**	**140,141.03**	**99,520.00**	-	**22,338.97**
	TOTAL OF CHAPTER 22	**1,020,000.00**	-	**37,000.00**		**1,057,000.00**	**1,011,141.93**	**552,500.20**	**458,641.73**	-	**45,858.07**
	CHAPTER 23-CURRENT ADMINISTRATIVE EXPENDITURE										
2300	STATIONERY AND OFFICE SUPPLIES	260,000.00	-	- 26,000.00		234,000.00	214,415.06	188,565.15	25,849.91		19,584.94
	TOTAL OF ARTICLE 230	**260,000.00**	-	**- 26,000.00**		**234,000.00**	**214,415.06**	**188,565.15**	**25,849.91**	-	**19,584.94**
232	*FINANCIAL CHARGES*										
2320	BANK CHARGES	64,000.00	-	-		64,000.00	60,000.00	43,971.57	16,028.43		4,000.00
2321	EXCHANGE LOSSES	-	-	-		-	-	-	-		-
2329	OTHER FINANCIAL CHARGES	-	-	-		-	-	-	-		-
	TOTAL OF ARTICLE 232	**64,000.00**	-	-		**64,000.00**	**60,000.00**	**43,971.57**	**16,028.43**	-	**4,000.00**
2330	LEGAL EXPENSES	98,000.00	-	-		98,000.00	69,325.00	51,371.94	17,953.06		28,675.00
	TOTAL OF ARTICLE 233	**98,000.00**	-	-		**98,000.00**	**69,325.00**	**51,371.94**	**17,953.06**	-	**28,675.00**
2340	DAMAGES	20,000.00	-	-		20,000.00	-	-	-	-	20,000.00
	TOTAL OF ARTICLE 234	**20,000.00**	-	-		**20,000.00**	-	-	-	-	**20,000.00**

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	1	2	3	4	5	6	7	8	9	10	11
235	*OTHER OPERATING EXPENDITURE*										
2350	MISCELLANEOUS INSURANCE	2,000.00	-	-		2,000.00	1,806.89	1,183.31	623.58	-	193.11
2353	DEPARTMENTAL REMOVALS AND ASSOCIATED HANDLING	62,000.00	-	-6,000.00		56,000.00	37,929.09	35,624.15	2,304.94	-	18,070.91
2354	ARCHIVING OF DOCUMENTS	140,000.00	-	-10,000.00		130,000.00	124,596.65	101,631.28	22,965.37		5,403.35
2358	COVER EXPENSES RELATING TO BUSINESS CONTINUITY PLAN	86,000.00	-	-		86,000.00	84,188.99	83,700.19	488.80		1,811.01
2359	OTHER OPERATING EXPENDITURE	2,000.00	-	36,000.00		38,000.00	18,880.53	14,783.75	4,096.78	-	19,119.47
	TOTAL OF ARTICLE 235	**292,000.00**	-	**20,000.00**		**312,000.00**	**267,402.15**	**236,922.68**	**30,479.47**	-	**44,597.85**
2390	PUBLICATIONS	25,000.00	-	3,000.00		28,000.00	21,045.17	-	21,045.17		6,954.83
	TOTAL OF ARTICLE 239	**25,000.00**	-	**3,000.00**		**28,000.00**	**21,045.17**	-	**21,045.17**	-	**6,954.83**
	TOTAL OF CHAPTER 23	**759,000.00**	-	**-3,000.00**		**756,000.00**	**632,187.38**	**520,831.34**	**111,356.04**	-	**123,812.62**
	CHAPTER 24 - POSTAL CHARGES, TELECOMMUNICATIONS, RADIO AND TELEVISION STUDIOS										
2400	POSTAGE AND DELIVERY CHARGES	245,000.00	-	-36,000.00		209,000.00	194,736.35	163,398.90	31,337.45	-	14,263.65
	TOTAL OF ARTICLE 240	**245,000.00**	-	**-36,000.00**		**209,000.00**	**194,736.35**	**163,398.90**	**31,337.45**	-	**14,263.65**
241	*TELECOMMUNICATIONS*										
2410	PHONE, FAX, TELEX	518,000.00	-	-80,000.00		438,000.00	434,646.11	400,530.56	34,115.55	-	3,353.89
2411	TELECOMMUNICATION EQUIPMENT	37,000.00	-	-		37,000.00	31,487.61	11,627.32	19,860.29	-	5,512.39
	TOTAL OF ARTICLE 241	**555,000.00**	-	**-80,000.00**		**475,000.00**	**466,133.72**	**412,157.88**	**53,975.84**	-	**8,866.28**
	TOTAL OF CHAPTER 24	**800,000.00**	-	**-116,000.00**		**684,000.00**	**660,870.07**	**575,556.78**	**85,313.29**	-	**23,129.93**
	CHAPTER 25 - EXPENDITURE ON FORMAL AND OTHER MEETINGS										
2500	MEETINGS IN GENERAL	10,000.00	-	-		10,000.00	1,270.00	-	1,270.00		8,730.00
2501	MEMBERSHIPS TO FORA	64,000.00	-	-		64,000.00	52,659.68	52,659.68	-		11,340.32
	TOTAL OF ARTICLE 250	**74,000.00**	-	-	-	**74,000.00**	**53,929.68**	**52,659.68**	**1,270.00**	-	**20,070.32**
	TOTAL OF CHAPTER 25	**74,000.00**	-	-		**74,000.00**	**53,929.68**	**52,659.68**	**1,270.00**	-	**20,070.32**
	TOTAL OF TITLE 2	**29,366,000.00**	**1,432,000.00**	**3,656,000.00**		**34,454,000.00**	**34,007,084.83**	**18,946,265.19**	**15,060,819.64**	-	**446,915.17**

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	1	2	3	4	5	6	7	8	9	10	11
	TITLE 3 - OPERATING EXPENDITURE										
300	*MEETINGS*										
3000	REIMBURSEMENT OF PERSONS ATTENDING MEETINGS	6,563,000.00	-	- 401,000.00		6,162,000.00	5,914,788.79	5,366,773.33	548,015.46	-	247,211.21
3001	INTERPRETATION	48,000.00	-	-		48,000.00	41,888.00	8,976.00	32,912.00	-	6,112.00
3002	CATERING	115,000.00	-	25,000.00		140,000.00	136,161.13	110,091.88	26,069.25		3,838.87
3003	OTHER EXPENDITURE	5,000.00	-	-		5,000.00	-	-	-		5,000.00
	TOTAL OF ARTICLE 300	**6,731,000.00**	**-**	**- 376,000.00**		**6,355,000.00**	**6,092,837.92**	**5,485,841.21**	**606,996.71**	**-**	**262,162.08**
301	*EVALUATION OF MEDICINAL PRODUCTS*										
3010	EVALUATION OF MEDICINAL PRODUCTS	35,258,000.00	9,000,000.00	508,000.00		44,766,000.00	44,701,380.00	34,321,262.00	10,380,118.00		64,620.00
3011	EVALUATION OF DESIGNATED ORPHAN MEDICINAL PROD.	3,876,000.00	3,400,000.00	- 2,300,000.00	-	4,976,000.00	4,694,580.00	3,064,780.00	1,629,800.00		281,420.00
3012	SPECIAL ACTIVITIES	425,000.00	-	- 340,000.00		85,000.00	34,800.00	34,800.00	-		50,200.00
	TOTAL OF ARTICLE 301	**39,559,000.00**	**12,400,000.00**	**- 2,132,000.00**		**49,827,000.00**	**49,430,760.00**	**37,420,842.00**	**12,009,918.00**	**-**	**396,240.00**
302	*TRANSLATION CENTRE, LUXEMBOURG*										
3020	TRANSLATION CENTRE, LUXEMBOURG	2,229,000.00	-	- 730,000.00		1,499,000.00	1,472,536.00	1,157,245.50	315,290.50		26,464.00
3021	OTHER TRANSLATIONS	716,000.00	-	-		716,000.00	637,288.00	249,174.00	388,114.00		78,712.00
	TOTAL OF ARTICLE 302	**2,945,000.00**	**-**	**- 730,000.00**		**2,215,000.00**	**2,109,824.00**	**1,406,419.50**	**703,404.50**	**-**	**105,176.00**
3030	STUDIES AND CONSULTANTS	170,000.00	-	-		170,000.00	150,270.01	85,975.17	64,294.84		19,729.99
	TOTAL OF ARTICLE 303	**170,000.00**	**-**	**-**		**170,000.00**	**150,270.01**	**85,975.17**	**64,294.84**	**-**	**19,729.99**
3040	PUBLICATIONS	194,000.00	-	- 70,000.00		124,000.00	113,839.13	64,013.13	49,826.00		10,160.87
	TOTAL OF ARTICLE 304	**194,000.00**	**-**	**- 70,000.00**		**124,000.00**	**113,839.13**	**64,013.13**	**49,826.00**	**-**	**10,160.87**
3050	COMMUNITY PROGRAMMES	550,000.00	210,000.00	- 150,000.00		610,000.00	533,692.69	383,541.74	150,150.95	-	76,307.31
	TOTAL OF ARTICLE 305	**550,000.00**	**210,000.00**	**- 150,000.00**		**610,000.00**	**533,692.69**	**383,541.74**	**150,150.95**	**-**	**76,307.31**
	TOTAL OF CHAPTER 30	**50,149,000.00**	**12,610,000.00**	**- 3,458,000.00**		**59,301,000.00**	**58,431,223.75**	**44,846,632.75**	**13,584,591.00**	**-**	**869,776.25**
	TOTAL OF TITLE 3	**50,149,000.00**	**12,610,000.00**	**- 3,458,000.00**		**59,301,000.00**	**58,431,223.75**	**44,846,632.75**	**13,584,591.00**	**-**	**869,776.25**
	TOTAL EXPENSES	123,551,000.00	15,125,000.00	-	-	138,676,000.00	136,147,082.78	106,734,062.38	29,413,020.40	-	2,528,917.22

Statement of the Development and Use of appropriations carried forward from the financial year 2005 to 2006 in accordance with Art. 10.6 of Financial R

EURO

Item	HEADING	Appropriations carried forward from 2005	Payments made	Cancellations
1	2	3	4	5
	TITLE 1 : EXPENDITURE RELATING TO PERSONS WORKING WITH THE INSTITUTION			
	CHAPTER 11 - STAFF IN ACTIVE EMPLOYMENT			
1120	FURTHER TRAINING, LANGUAGE COURSES AND RETRAINING FOR STAFF	*192,871.27*	*145,131.79*	47,739.48
	TOTAL OF ARTICLE 112	**192,871.27**	**145,131.79**	**47,739.48**
1174	ADMINISTRATIVE COSTS EC	*9,000.00*	*8,250.00*	750.00
1175	INTERIM SERVICES	*147,224.48*	*131,422.94*	15,801.54
	TOTAL OF ARTICLE 117	**156,224.48**	**139,672.94**	**16,551.54**
1180	MISCELLANEOUS EXPENDITURE ARISING FROM RECRUITMENT PROCEDURES	*29,056.66*	*23,960.88*	5,095.78
1183	REMOVAL EXPENSES	*7,160.00*	*7,160.00*	-
1184	TEMPORARY DAILY SUBSISTENCE ALLOWANCE	-	-	-
	TOTAL OF ARTICLE 118	**36,216.66**	**31,120.88**	**5,095.78**
	TOTAL OF CHAPTER 11	**385,312.41**	**315,925.61**	**69,386.80**
	CHAPTER 13 - MISSIONS AND DUTY TRAVEL			
1300	MISSION EXPENSES, TRAVELLING EXPENSES AND INCIDENTAL EXPENDITURE	*75,681.17*	*44,673.07*	31,008.10
	TOTAL OF ARTICLE 130	**75,681.17**	**44,673.07**	**31,008.10**
	TOTAL OF CHAPTER 13	**75,681.17**	**44,673.07**	**31,008.10**
	CHAPTER 14 - SOCIOMEDICAL INFRASTRUCTURE			
1400	RESTAURANT AND CANTEENS	*121,874.48*	*98,316.56*	23,557.92
	TOTAL OF ARTICLE 140	**121,874.48**	**98,316.56**	**23,557.92**
1410	MEDICAL SERVICE	*6,502.90*	*6,454.59*	48.31
	TOTAL OF ARTICLE 141	**6,502.90**	**6,454.59**	**48.31**
	TOTAL OF CHAPTER 14	**128,377.38**	**104,771.15**	**23,606.23**
	CHAPTER 15 - EXCHANGES OF OFFICIALS AND EXPERTS			
1520	STAFF EXCHANGE	*97,118.02*	*86,556.68*	10,561.34
1530	COST OF ORGANISING GRADUATE TRAINEESHIPS	*505.02*	*290.14*	214.88
	TOTAL OF ARTICLE 152	**97,623.04**	**86,846.82**	**10,776.22**
	TOTAL OF CHAPTER 15	**97,623.04**	**86,846.82**	**10,776.22**
	CHAPTER 17 - ENTERTAINMENT AND REPRESENTATION			
1700	ENTERTAINMENT AND REPRESENTATION EXPENSES	*12,544.23*	*11,510.22*	1,034.01
	TOTAL OF ARTICLE 170	**12,544.23**	**11,510.22**	**1,034.01**
	TOTAL OF CHAPTER 17	**12,544.23**	**11,510.22**	**1,034.01**
	CHAPTER 18 - INSURANCE AGAINST SICKNESS, ACCIDENTS, UNEMPLOYMENT AND PENSION BENEFITS			
1820	SOCIAL CONTACTS BETWEEN STAFF	-	-	-
	TOTAL OF ARTICLE 182	-	-	-
	TOTAL OF CHAPTER 18	-	-	-
	TOTAL OF TITLE 1	**699,538.23**	**563,726.87**	**135,811.36**

EUROPEAN MEDICINES AGENCY (EMEA)

Statement of the Development and Use of appropriations carried forward
from the financial year 2005 to 2006 in accordance with Art. 10.6 of Financial R

EURO

Item	HEADING	Appropriations carried forward from 2005	Payments made	Cancellations
1	2	3	4	5
	TITLE 2 - EXPENDITURE RELATING TO BUILDINGS, EQUIPMENT, AND MISCELLANEOUS OPERATING EXPENDITURE			
	CHAPTER 20 - INVESTMENTS IN IMMOVABLE PROPERTY RENTAL OF BUILDINGS AND ASSOCIATED COSTS			
2000	RENT	*4,555.00*	*4,505.33*	49.67
	TOTAL OF ARTICLE 200	**4,555.00**	**4,505.33**	**49.67**
2010	INSURANCE	-	-	-
	TOTAL OF ARTICLE 201	-	-	-
2020	WATER, GAS, ELECTRICITY AND HEATING	*90,699.41*	*77,571.10*	13,128.31
	TOTAL OF ARTICLE 202	**90,699.41**	**77,571.10**	**13,128.31**
2030	MAINTENANCE AND CLEANING	*102,600.37*	*84,754.38*	17,845.99
	TOTAL OF ARTICLE 203	**102,600.37**	**84,754.38**	**17,845.99**
2040	FITTING OUT OF PREMISES	*1,511,197.69*	*1,405,749.95*	105,447.74
	TOTAL OF ARTICLE 204	**1,511,197.69**	**1,405,749.95**	**105,447.74**
2050	SECURITY AND SURVEILLANCE OF BUILDINGS	*315,423.16*	*285,170.30*	30,252.86
	TOTAL OF ARTICLE 205	**315,423.16**	**285,170.30**	**30,252.86**
2080	OTHER EXPENDITURE PRELIMINARY TO CONSTRUCTION OF A BUILDING	*233,981.90*	*182,625.55*	51,356.35
2090	OTHER EXPENDITURE ON BUILDINGS	*172,784.00*	*57,229.11*	115,554.89
	TOTAL OF ARTICLE 209	**406,765.90**	**239,854.66**	**166,911.24**
	TOTAL OF CHAPTER 20	**2,431,241.53**	**2,097,605.72**	**333,635.81**
	CHAPTER 21 - EXPENDITURE ON DATA-PROCESSING			
2110	NEW PURCHASES OF HARDWARE FOR THE EMA	*211,511.38*	*204,336.67*	7,174.71
2111	NEW PROCUREMENT OF SOFTWARE FOR THE EMA	*173,670.00*	*167,475.50*	6,194.50
2112	REPLACEMENT OF HARDWARE AND SOFTWARE FOR THE EMA	-	-	-
2113	HIRE OF HARDWARE AND SOFTWARE	-	-	-
2114	MAINTENANCE AND REPAIR OF HARD & SOFTWARE	*356,113.38*	*323,179.83*	32,933.55
2115	ANALYSIS, PROGRAMMING & TECHNICAL ASSISTANCE	*393,481.19*	*383,436.37*	10,044.82
	TOTAL OF ARTICLE 211	**1,134,775.95**	**1,078,428.37**	**56,347.58**
2120	NEW PURCHASES OF HARDWARE FOR SPECIFIC PRJ	*78,865.64*	*77,897.10*	968.54
2121	NEW PROCUREMENT OF SOFTWARE FOR SPECIFIC PRJ	*103,250.00*	*99,038.43*	4,211.57
2122	REPL. OF HARDWARE AND SOFTWARE FOR SPECIFIC PRJ	-	-	-
2123	HIRE OF HARDWARE AND SOFTWARE FOR SPECIFIC PRJ	-	-	-
2124	MAINT. AND REPAIR OF HARD & SOFTWARE FOR SPECIFIC PRJ	*1,020,041.17*	*997,811.27*	22,229.90
2125	ANALYSIS, PROGRAMMING & TECH. ASSIST. FOR SPECIFIC PRJ	*2,943,946.62*	*2,815,414.75*	128,531.87
	TOTAL OF ARTICLE 212	**4,146,103.43**	**3,990,161.55**	**155,941.88**
	TOTAL OF CHAPTER 21	**5,280,879.38**	**5,068,589.92**	**212,289.46**
	CHAPTER 22 - MOVABLE PROPERTY AND ASSOCIATED COST			
2200	NEW PURCHASES OF TECHNICAL EQUIPMENT AND INSTALLATIONS	*1,775.16*	*1,203.07*	572.09
2201	REPLACEMENT OF TECHNICAL EQUIPMENT	*70,686.42*	*53,259.24*	17,427.18
2203	MAINTENANCE USE AND REPAIR OF TECHNICAL INSTALLATIONS	*12,206.57*	*7,784.14*	4,422.43
	TOTAL OF ARTICLE 220	**84,668.15**	**62,246.45**	**22,421.70**
2210	NEW PURCHASE OF FURNITURE	*2,112.94*	*2,029.35*	83.59
2211	REPLACEMENT OF FURNITURE	-	-	-
	TOTAL OF ARTICLE 221	**2,112.94**	**2,029.35**	**83.59**
2232	HIRE OF VEHICLES	-	-	-
	TOTAL OF ARTICLE 223	-	-	-
2250	LIBRARY STOCKS, PURCHASE OF BOOKS	*9,596.54*	*5,456.58*	4,139.96
2252	SUBSCRIPTION TO NEWSPAPERS AND PERIODICALS	*36,387.38*	*33,265.52*	3,121.86
2254	BINDING AND UPKEEP OF LIBRARY BOOKS	-	-	-
	TOTAL OF ARTICLE 223	**45,983.92**	**38,722.10**	**7,261.82**
	TOTAL OF CHAPTER 22	**132,765.01**	**102,997.90**	**29,767.11**

Statement of the Development and Use of appropriations carried forward from the financial year 2005 to 2006 in accordance with Art. 10.6 of Financial R

EURO

Item	HEADING	Appropriations carried forward from 2005	Payments made	Cancellations
1	2	3	4	5
	CHAPTER 23 - CURRENT ADMINISTRATIVE EXPENDITURE			
2300	STATIONERY AND OFFICE SUPPLIES	*40,739.23*	*35,995.32*	4,743.91
	TOTAL OF ARTICLE 230	**40,739.23**	**35,995.32**	**4,743.91**
2320	BANK CHARGES	*13,900.85*	*10,800.19*	3,100.66
	TOTAL OF ARTICLE 232	**13,900.85**	**10,800.19**	**3,100.66**
2330	LEGAL EXPENSES	*8,709.31*	*8,709.31*	-
	TOTAL OF ARTICLE 233	**8,709.31**	**8,709.31**	-
2350	MISCELLANEOUS INSURANCE	*108.65*	*108.65*	-
2353	DEPARTMENTAL REMOVALS AND ASSOCIATED HANDLING	*91.45*	-	91.45
2354	ARCHIVING OF DOCUMENTS	*18,052.59*	*15,938.02*	2,114.57
2358	BUSINESS CONTINUITY	*11,640.00*	*11,278.68*	361.32
2359	OTHER OPERATING EXPENDITURE	-	-	-
	TOTAL OF ARTICLE 233	**29,892.69**	**27,325.35**	**2,567.34**
2390	PUBLICATIONS	*16,500.00*	*15,014.97*	1,485.03
	TOTAL OF ARTICLE 239	**16,500.00**	**15,014.97**	**1,485.03**
	TOTAL OF CHAPTER 23	**109,742.08**	**97,845.14**	**11,896.94**
	CHAPTER 24 - POSTAL CHARGES, TELECOMMUNICATIONS,			
2400	POSTAL & DELIVERY CHARGES	*20,238.75*	*12,136.48*	8,102.27
	TOTAL OF ARTICLE 240	**20,238.75**	**12,136.48**	**8,102.27**
2410	TELECOMMUNICATION CHARGES	*91,081.42*	*59,853.13*	31,228.29
2411	TELECOMMUNICATION EQUIPMENT	*8,190.41*	*7,783.32*	407.09
	TOTAL OF ARTICLE 241	**99,271.83**	**67,636.45**	**31,635.38**
	TOTAL OF CHAPTER 24	**119,510.58**	**79,772.93**	**39,737.65**
	CHAPTER 25 - EXPENDITURE ON FORMAL & OTHER MEETINGS			
2500	MEETINGS IN GENERAL	-	-	-
	TOTAL OF ARTICLE 250	-	-	-
	TOTAL OF CHAPTER 25	-	-	-
	TOTAL OF TITLE 2	**8,074,138.58**	**7,446,811.61**	**627,326.97**
	TITLE 3 : OPERATING EXPENDITURE			
	CHAPTER 30 : OPERATING EXPENDITURE			
3000	REIMBURSEMENT OF PERSONS ATTENDING MEETINGS	*688,649.64*	*448,873.34*	239,776.30
3001	INTERPRETATION	*24,754.00*	*24,754.00*	-
3002	CATERING	*22,278.84*	*22,278.82*	0.02
3003	OTHER EXPENDITURE	-	-	-
	TOTAL OF ARTICLE 300	**735,682.48**	**495,906.16**	**239,776.32**
3010	EVALUATION OF MEDICINAL PRODUCTS	*5,628,015.00*	*5,434,090.00*	193,925.00
3011	ORPHAN DRUGS/ MRLs	*1,319,500.00*	*1,319,500.00*	-
3012	SPECIAL ACTIVITIES	*95,700.00*	*95,700.00*	-
	TOTAL OF ARTICLE 301	**7,043,215.00**	**6,849,290.00**	**193,925.00**
3020	STUDIES AND CONSULTATIONS	*138,691.03*	*118,086.60*	20,604.43
3021	OTHER TRANSLATIONS	*47,767.50*	*39,487.50*	8,280.00
	TOTAL OF ARTICLE 302	**186,458.53**	**157,574.10**	**28,884.43**
3030	STUDIES AND CONSULTATIONS	*55,577.00*	*52,728.94*	2,848.06
	TOTAL OF ARTICLE 303	**55,577.00**	**52,728.94**	**2,848.06**
3040	INFORMATION & PUBLICATIONS	*3,150.00*	*149.99*	3,000.01
	TOTAL OF ARTICLE 304	**3,150.00**	**149.99**	**3,000.01**
3050	*COMMUNITY PROGRAMMES*	*68,241.00*	*46,940.46*	21,300.54
	TOTAL OF ARTICLE 305	**68,241.00**	**46,940.46**	**21,300.54**
	TOTAL OF CHAPTER 30	**8,092,324.01**	**7,602,589.65**	**489,734.36**
	TOTAL OF TITLE 3	**8,092,324.01**	**7,602,589.65**	**489,734.36**
	GRAND TOTAL	**16,866,000.82**	**15,613,128.13**	**1,252,872.69**

Statement of the Development and Use of appropriations carried forward from the financial year 2005 to 2006 in accordance with Art. 10.6 of Financial Regulation

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1	2	3	4	5
	TITLE 2 - EXPENDITURE RELATING TO BUILDINGS, EQUIPMENT, AND MISCELLANEOUS OPERATING EXPENDITURE			
	CHAPTER 21 - EXPENDITURE ON DATA PROCESSING			
2121	PURCHASES OF NEW SOFTWARE FOR SPECIFIED PROJECTS	500,000.00	-	500,000.00
2124	MAINTENANCE AND REPAIR OF HARDWARE AND SOFTWARE FOR SPECIFIED PROJECTS	1,006,000.00	762,905.61	243,094.39
	TOTAL OF ARTICLE 212	**1,506,000.00**	**762,905.61**	**743,094.39**
	TOTAL OF CHAPTER 21	**1,506,000.00**	**762,905.61**	**743,094.39**
	CHAPTER 22 - MOVABLE PROPERTY AND ASSOCIATED COST			
2210	NEW PURCHASE OF FURNITURE	380,000.00	246,450.62	133,549.38
2211	REPLACEMENT OF FURNITURE	81,000.00	79,221.60	1,778.40
	TOTAL OF ARTICLE 221	**461,000.00**	**325,672.22**	**135,327.78**
	TOTAL OF CHAPTER 22	**461,000.00**	**325,672.22**	**135,327.78**
	TOTAL OF TITLE 2	**1,967,000.00**	**1,088,577.83**	**878,422.17**
	GRAND TOTAL	**1,967,000.00**	**1,088,577.83**	**878,422.17**