



EUROPEAN MEDICINES AGENCY
SCIENCE MEDICINES HEALTH

June 2010
EMA/401405/2010

Annual Accounts

Financial year 2009

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EUROPEAN MEDICINES AGENCY
SCIENCE MEDICINES HEALTH

ACCOUNTANT'S CERTIFICATE

ACCOUNTANT'S CERTIFICATE ON THE ANNUAL ACCOUNTS FOR THE FINANCIAL YEAR 2009

The Annual Accounts of the European Medicines Agency have been prepared in accordance with Title VII of the Agency's Financial Regulation as well as the accounting rules and methods adopted by the European Commission's Accounting Officer.

I hereby certify that based on the information provided by the Authorising Officer, I have reasonable assurance that the Annual Accounts present a true and fair view of the financial position of the European Medicines Agency, as at December 31, 2009 in all material aspects.

Gerard O'Malley
Accounting Officer
London 30 June 2010



PART I. FINANCIAL STATEMENTS AND EXPLANATORY NOTES

Principal activities of the Agency

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 Commission Regulation (EC, Euratom) No 652/2008 of 9 July 2008 amending Regulation (EC, Euratom) No 2343/2002 on 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 and the European Union's Accounting rules adopted in 2009.

As required by Article 76 of the Framework Financial Regulation the Agency annual accounts for 2009 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 5 to 24).

The reports on the implementation of the budget (Pages 25 to 43).

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 Agency, 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 Agency'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 Agency (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 Agency financial statements relates to:

Caption	Accrual	Budget
Fee Revenue	Based on invoices raised	Cash received by the Agency during the year
Community Contribution	Net amount due after deduction of budget outturn	Cash received by the Agency during the year
Fixed assets	Purchases of fixed assets are capitalised and their cost depreciated over the useful life of the assets	Total amount purchased during the years charged to the budget
Expenditure	Actual amounts paid plus accrued liabilities at year end	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 18.

Article 78 of the Financial Regulation of the Agency 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 Agency 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.

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, as amended by Commission Regulation (EC) No. 249/2009 of 23rd March 2009, effective 1st April 2009.

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 18% 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 Agency's opinion

The amount of revenue deferred at December 31, 2009 amounts to € 6,512,600 (2008 €11,700,800).

Annual Fees

In addition to procedures validated during the year an 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 28% 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 accrued fees at December 31, 2009 amount to € 21,351,000 (2008: € 18,124,000). (See Note 3)

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

For all other 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, 2009, except for Tangible and Intangible fixed assets, which retain their value in Euro at the rate that applied when they were purchased. 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.

Cash Flow Hedges

Derivative financial instruments consisting of forward exchange contracts are measured at fair value on the balance sheet. The forward exchange contracts are designated as a hedge of highly probable expected future cash flows. Gains and losses on derivative financial instruments designated as cash flow hedges and assessed as effective for the period are taken to equity. Gains and losses taken to equity are reflected in the economic outturn account when the hedged cash flow impacts income.

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 Agency 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 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 Agency 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 Agency will not be able to collect all amounts due. 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 Agency's 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 11.3% of their basic salaries and an additional 22.6% contribution is made by the European Union.

In accordance with Article 83 of the Staff Regulations, the payment of the benefits provided for in the pension scheme constitutes a charge on the European Union's budget. The provision for this charge is not funded, but the Member States guarantee the payment of these benefits collectively according to the scale fixed for the financing of this expenditure.

Future benefits payable to Agency's staff under the community pension scheme are accounted for in the consolidated accounts of the European Union as they are the responsibility of the Member States. Accordingly, no provisions for pension payments or any pension fund deficits are required to be included in these accounts.

Balance sheet as at 31 December 2009

Amounts in Euro			
ASSETS			
		31.12.2009	31.12.2008
Non Current Assets	Note		
INTANGIBLE FIXED ASSETS	1	31,338,607.33	24,229,074.03
TANGIBLE FIXED ASSETS	2	16,474,387.02	13,491,405.55
Total Non Current Assets		47,812,994.35	37,720,479.58
Current Assets			
Short term Receivables	3	38,675,844.05	35,347,234.55
VAT recoverable from Member states		1,820,350.19	2,187,175.76
Consolidated EC Entities		1,727,500.00	1,018,179.26
Debtors		30,923,460.73	27,011,491.74
Provision for doubtful debts	-	331,650.00	- 161,760.00
Sundry receivables		4,536,183.13	5,292,147.79
Cash and Cash Equivalent	4	41,221,593.88	41,887,748.36
Total Current Assets		79,897,437.93	77,234,982.91
Total Assets		127,710,432.28	114,955,462.49

LIABILITIES			
		31.12.2009	31.12.2008
Capital	Note		
Accumulated surplus/deficit		62,622,021.05	44,408,423.30
Economic result of the year		17,415,336.06	9,551,934.75
Total Capital		80,037,357.11	53,960,358.05
Current Liabilities			
Deferred Fees		6,512,600.00	11,700,800.00
Current payables	6	34,238,851.28	25,366,511.15
Sundry payables		717,391.60	275,114.84
Advances from customers		177,380.72	238,312.94
EC Entities		549,713.93	884,817.26
Budgetary result-commission	5 & 9	5,477,137.64	14,578,253.25
Derivative Financial Liabilities & Interest	17	-	7,951,295.00
Total Current Liabilities		47,673,075.17	60,995,104.44
Total Liabilities		127,710,432.28	114,955,462.49

Economic outturn account for the year ended December 31, 2009

Amounts in EUR

		31/12/2009	31/12/2008
Operating Income	Notes		
Fees relating to marketing authorisations		149,964,979.00	131,879,252.00
European Commission subsidy		35,742,823.02	27,806,860.03
EEA contribution		873,360.00	955,926.23
European Commission subsidy for orphan medicines		6,347,200.00	4,767,500.00
European Commission Pre-Financing-Others		102,963.72	478,373.00
Total Community Contributions		43,066,346.74	34,008,659.26
Administrative revenue	11	6,387,715.00	5,318,260.00
Sundry revenue	12	2,219,995.45	3,627,947.14
a) Total Operating Income		201,639,036.19	174,834,118.40
Operating Charges			
Staff expenditure	13	58,651,897.54	53,829,035.32
Administrative expenditure	14	28,292,492.02	23,275,504.23
Operating Expenditure	15	80,376,048.19	72,030,625.75
Depreciation for year	(182)	12,800,079.56	11,216,626.51
Other expenditure		2,486,359.49	145,095.88
b) Total Operating Charges		182,606,876.80	160,496,887.69
c) Surplus / (deficit) from operating activities (c = a - b)		19,032,159.39	14,337,230.71
Surplus / (deficit) from non operating activities (e)	16	<1,616,823.33>	<4,785,295.96>
f) Surplus / (deficit) from ordinary activities (f = c + e)		17,415,336.06	9,551,934.75
Surplus / (deficit) from extraordinary items (g)			
Economic Result of the Year (f + g)		17,415,336.06	9,551,934.75

Cash flow statement for the year ended December 31, 2009

	2009	2008
Cash Flows from ordinary activities		
Surplus/(deficit) from ordinary activities	17,415,336.06	9,551,934.75
Operating activities		
<u>Adjustments</u>		
Amortization (intangible fixed assets) +	7,243,465.90	6,482,731.51
Depreciation (tangible fixed assets) +	5,556,613.66	4,733,895.00
Increase/(decrease) in Provisions for risks and liabilities	9,084,830.00	<847,455.80>
Increase/(decrease) in Value reduction for doubtful debts	169,890.00	120,000.00
(Increase)/decrease in Short term Receivables	<2,789,178.76>	<2,412,371.04>
(Increase)/decrease in Receivables related to consolidated EC entities	<709,320.74>	<1,018,179.26>
Increase/(decrease) in Accounts payable	<4,644,080.66>	7,316,347.03
Increase/(decrease) in Liabilities related to consolidated EC entities	<9,101,115.61>	9,558,251.23
(Gains)/losses on sale of Property, plant and equipment	2,233,624.61	44,730.60
Net cash Flow from operating activities	24,460,064.46	25,905,884.02
Cash Flows from investing activities		
Increase of tangible and intangible fixed assets (-)	<25,126,218.94>	<18,336,547.17>
Net cash flow from investing activities	<25,126,218.94>	<18,336,547.17>
Net increase/(decrease) in cash and cash equivalents	<666,154.48>	7,569,336.85
Cash and cash equivalents at the beginning of the period	41,887,748.36	34,318,411.51
Cash and cash equivalents at the end of the period	41,221,593.88	41,887,748.36

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 2007	43,889,416.72	9,180,669.58	53,070,086.30
Allocation of economic outturn 2007	9,180,669.58	< 9,180,669.58 >	-
Economic outturn 2008		9,551,934.75	9,551,934.75
Fair Value Movement	<8,661,663.00>		<8,661,663.00>
Balance as of 31 December 2008	44,408,423.30	9,551,934.75	53,960,358.05
Allocation of economic outturn 2008	9,551,934.75	<9,551,934.75>	-
Economic outturn 2009		17,415,336.06	17,415,336.06
Fair Value Movement 2009	8,661,663.00		8,661,663.00
Balance as of 31 December 2009	62,622,021.05	17,415,336.06	80,037,357.11

Notes to the financial statements

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 Agency 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

EUR thousands

Cost	Software Licences and Consulting Costs	Intangibles in Progress	Total
Balance 1.1.2009	35,535	8,721	44,256
Additions	5,900	10,590	16,490
Incorporation of intangible in progress	3,462	<3,462>	-
Disposal	<10>	<2,137>	<2,147>
Balance 31.12.2009	44,887	13,712	58,599
Accumulated depreciation			
Balance 1.1.2009	20,028		20,028
Charge for the year	7,243		7,243
Write-back of depreciation	<10>		<10>
Balance 31.12.2009	27,261		27,261
Net book value 31.12.2009	17,626	13,712	31,338

Note 2. Tangible Fixed Assets

This item comprises the following

EUR thousands

Cost	Building Fitting out costs	Furniture and Equipment	Computer Hardware	Tangible Fixed Assets Under Construction	Total
Balance 1.1.2009	16,327	5,866	10,664	170	33,027
Additions for the year	3,919	1,859	2,859		8,637
Incorporation from tangible in progress	170			<170>	-
Disposals and other adjustments	<25>	<56>	<1,440>	-	<1,521>
Balance 31.12.2009	20,391	7,669	12,083		40,143
Accumulated depreciation					
Balance 1.1.2009	9,937	2,593	7,005	-	19,535
Charge for the year	2,705	957	1,895		5,557
Disposals and other adjustments	<25>	<53>	<1,345>		<1,423>
Balance 31.12.2009	12,617	3,497	7,555		23,669
Net book value 31.12.2009	7,774	4,172	4,528	-	16,474

Note 3. Short Term Receivables

VAT Recoverable from Member States

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 1,820,350 will be recovered in 2010.

Debtors and Accrued Revenue

This caption includes:

EUR thousands

	31.12.2009	31.12.2008
Fees invoiced	8,875	4,639
Fees invoiced - payment deferred	696	4,248
Total invoiced fees outstanding	9,571	8,887
Accrued Fees	21,351	18,124
Total debtors and accrued revenue	30,922	27,011

The fees invoiced with deferred payment relates to applications by Micro, Small and Medium enterprises.

The provision for doubtful debts is a specific provision i.e. the amounts concerned are unlikely to be collected for specific customers.

Sundry Receivables

This includes:

EUR thousands

	31.12.2009	31.12.2008
Rental Payment of Office premises	2,380	2,608
Advances payments and accruals	2,105	2,520
Others	51	164
	4,536	5,292

Note 4. Cash and Cash Equivalents

Bank balances are comprised as follows:

EUR thousands

	31.12.2009	31.12.2008
Short term deposits	37,800	34,473
Interest bearing & current accounts	3,420	7,412
Imprest Accounts	2	2
	41,222	41,887

The cash balance at the year end are earmarked, together with vat recoverable and other sundry receivables, to pay the budget surplus of € 5.4 Million to the European Commission and the budget carry forwards of € 39.9 million as disclosed in the budgetary outturn account on page 26.

Note 5**Reconciliation of Budgetary and Economic Outturn**

The Economic outturn for the year is made up of:

EUR thousands

		31.12.2009	31.12.2008
The budgetary outturn	a	5,477	14,578
Result of adjustments			
Positive movements			
Reversal of budgetary commitments carry forward		15,023	18,568
Capitalisation of intangible assets		16,490	12,740
Capitalisation of tangible assets		8,636	5,596
Revenue due not collected at 31.12.2009		31,626	25,889
Prepaid expenses		<414>	1,449
	b	71,361	64,242
Negative movements			
Increase (decrease) in deferred revenue		<5,188>	<281>
Reduction of EC contribution considered as prefinancing		5,477	14,578
Depreciation of intangible assets		7,243	6,483
Depreciation of tangible assets		5,557	4,733
Disposal/write-backs of fixed assets		2,233	
Provision for untaken leave		901	<25>
Provision for doubtful debts		216	100
Reversal of 2008 accrued revenue		18,123	15,857
Reversal of 2008 carry-forwards		18,568	13,675
Revenue 2008 collected 2009		8,877	9,402
Miscellaneous		48	<245>
Provision for accrued expenses (evaluation fees)		968	680
Unrealised exchange differences		<4,311>	4,311
2008 Derivative financial transactions related interest		710	
	c	59,422	69,268
Economic outturn (a + b - c)		17,416	9,552

Note 6. Current Liabilities

Current payables represent amounts accrued due for goods and services at 31 December 2009. It also includes liability of €3.1 M for untaken leave (2008 €2.6M) EUR thousands

	31.12.2009	31.12.2008
Amounts carried over in the budgetary accounts were	39,972	36,077
Accrual for rapporteur fees	6,405	5,437
Accrued charges for untaken leave and others	3,116	2,883
Adjustments for amounts not due at December 31	<15,023>	<18,568>
	34,470	25,829
Less carryovers related to EC entities	231	463
	34,239	25,366

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 2010 to 2014 amounts to approximately Euro 62.9 million inclusive of service charges.

In addition the Agency would be liable on non renewal of the lease, to bear the cost of restoring the premises to its original state. The best estimate of this cost amounts to Euro 5.8 million.

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.

The Agency has entered into various legal commitments under which future obligations are estimated to be € 0.52M.

Note 8. Fees relating to Marketing Authorisations

Revenue from fees comprise: EUR thousands

	2009	2008
Fees for initial applications	26,384	24,057
Annual fees	41,660	36,109
Other fees mainly post authorization variations	81,921	71,712
Total	149,965	131,879

Note 9. Budgetary Surplus

Until 2008 the budgetary outturn calculated as set out on page 26 was transferred to the European Commission. The Commission treated this amount as earmarked revenue, which could at the discretion of the Commission be included in the contribution to the Agency budgets of the next two years.

For 2009 the surplus shall be duly taken into account by the Commission when assessing the financial needs of the Agency for 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 the Agency to offer financial incentives to sponsors of orphan medicinal products.

Note 11. Administrative Revenue

This chapter includes administrative charges for:

EUR thousands

	31.12.2009	31.12.2008
Processing Parallel Distribution notifications	4,924	3,924
Processing Export Certificates	1,312	1,192
Other Charges	152	202
Total	6,388	5,318

A Community marketing authorization is valid throughout the EU and a centrally authorized medicinal product is by definition identical in all Member States. Products placed on the market in one Member State can be marketed in any other part of the Community by a “parallel distributor” independent of the marketing authorization holder. Typically, this is done to benefit from price differentials. The Agency checks compliance of such products distributed in parallel with the appropriate terms of the Community marketing authorization.

The Agency issues certificates of a medicinal product in conformity with the arrangements laid down by the World Health Organisation. These certify the marketing authorization and good manufacturing status of medicinal products in the EU and are intended for use in support of marketing authorization applications in and export to non-EU countries.

Note 12. Sundry Revenue

This chapter includes:

EUR thousands

	31.12.2009	31.12.2008
Budgetary carryovers from previous years not used	1,332	1,501
Capital contribution from landlord and rental income from 1 Westferry Circus	-	1,684
CTD refund	678	-
Other Sundry Income	210	443
	2,220	3,628

Note 13. Staff Expenditure

From 2008 to 2009 staff expenditure has increased by 5.67%. The average number of staff has increased from 508 to 565 (11%). However, at the same time the London weighting decreased from 125.6 on 1 July 2009 to 120.3.

Note 14. Administrative Expenditure

This comprises:

EUR thousands

	31.12.2009	31.12.2008
Building occupancy costs	13,673	12,915
Communication and Networking expenditure on annual IT costs	12,665	8,457
Others, i.e. Telecommunication, Library etc	1,954	1,903
	28,292	23,275

The increase of 0.75M in building occupancy cost is a combination of the depreciation of GBP currency in which the cost is payable and the additional office space taken on during 2009. The average space occupied in 2009 was 18,849 square metres (16,632 in 2008).

The increase of €4.2M in IT expenditure is due to various EU projects started in 2007-2008 onwards, to comply with new responsibilities accorded to the Agency following the introduction of new pharmaceutical legislation and also for the new in-house ERP project.

Note 15. Operating Expenditure

The principal items included are:

EUR thousands

	31.12.2009	31.12.2008
Share of evaluation and annual fees to NCAs	68,193	60,259
Reimbursement of Committee Members traveling costs and accommodation	7,553	7,259
Translation	4,251	3,886
Other	379	626
	80,376	72,030

The number of meeting days increased from 909 in 2008 to 960 in 2009; however, the costs have not increased on the same proportion due to the strength of the € versus the GBP in which travelling costs are paid.

Note 16. Non-Operating Activities

This caption relates to income from financial sources as follows:

EUR thousands

	31.12.2009	31.12.2008
Bank interest income	165	1,390
Provision for interest on hedging transactions	<710>	710
Bank charges	<75>	<54>
Differences on exchange	<996>	<6, 832>
	<1,616>	<4,786>

Interest income

The average interest rate for 2009 has fallen sharply compared to prior years, (Euro 0.52%GBP 0.73% in 2009 and Euro 3.8%GBP 5.57% in 2008). This is a direct consequence of the recent economic and cash crisis.

Differences on exchange

These are made up as follows:

	2009	2008
Unrealised exchange loss on revaluation of year end GBP balances	-	<4,311>
Reduction of actual loss in realisation in 2009. (See note 17.)	665	
Exchange loss on hedged amounts purchased in 2008. (See note 17.)	<5,212>	
Exchange gain on salary related transactions (See note 17.)	3,520	
Other differences	31	<2,521>
	<996>	<6,832>

Note 17. Financial Instruments

Hedging instrument

At December 31st 2008 the Agency had entered into forward contracts with Lloyd's bank to sell Euro and buy GBP at a rate of €1=GBP 0.795. the hedged amount is GBP 39,405,000.

At December 31st 2009 the Agency had entered into forward contracts with Lloyd's bank to sell Euro and buy GBP at a rate of €1=GBP 0.89 the hedged amount is GBP 8,890,755.

Hedging item

The hedged amount consists of the highly probable cash flows of GBP 8,891,000 spread as follows:

	2010	2009
January -March	4.5	5.2
April -June	4.4	11.4
July-September		11.4
October-December		11.4
	8.9	39.4

Fair value measurement

The fair value adjustment charged to equity and reflected in the balance sheet at December 31st 2008 is calculated as follows:

€ Millions	
Notional amount at contract rate of 0.795	49.5
Notional amount at forward rate on 31/12/2008 of 0.9469	41.6
Financial liability	7.9
Interest income attributable	0.7
Fair value adjustment	8.6

At December 31st 2009 the difference between the contracted rate and the market rate was immaterial and no fair value adjustment is necessary.

Part II. REPORTS ON THE IMPLEMENTATION OF THE BUDGET

Revenue and expenditure Account for 2009

Budget Outturn Account for 2009

EUR

	2009	2008
Revenue		
EC contribution including EEA contribution	42,093,320.66	43,341,039.51
EC contribution for orphan medicines	5,632,000.00	3,755,200.00
Evaluation Fees	141,023,279.00	132,178,865.00
Revenue from administrative operations	6,224,710.00	5,029,540.00
Contribution to community programmes	102,963.72	576,373.00
Miscellaneous income	1,058,626.91	3,511,301.36
Total A	196,134,900.29	188,392,318.87
Expenditure		
Title 1 - Staff		
Payments	56,863,119.19	53,072,007.21
Carry over	878,529.47	725,813.11
Sub-total	57,741,648.66	53,797,820.32
Title 2 - Buildings, Equipment and operating expenditure		
Payments	30,694,831.43	25,850,348.59
Carry over	19,586,415.92	21,445,543.98
Sub-total	50,281,247.35	47,295,892.57
Title 3 - Operating Expenditure		
Payments	59,163,451.84	58,213,834.78
Carry over	19,506,375.57	13,905,869.00
Sub-total	78,669,827.41	72,119,703.78
Total Payments	146,721,402.46	137,136,190.58
Total carry over	39,971,320.96	36,077,226.09
Total B	186,692,723.42	173,213,416.67
Budgetary Outturn for the Year (A-B)	9,442,176.87	15,178,902.20
Appropriation from previous year which lapse	1,332,825.38	1,501,464.16
Differences in exchange	-5,297,864.61	-2,102,113.11
Balance carried over from n-1	14,578,253.25	4,945,396.71
Positive balance from n-1 reimbursed in year n to the Commission	-14,578,253.25	-4,945,396.71
Balance for the Year	5,477,137.64	14,578,253.25

General utilisation of appropriations

Financial year 2009

Euro

Art	Item	Heading	Total appropriations 2009	Commitments 2009	Payments made 2009	From 2009 to 2010 carry overs Art 10.6	From 2009 to 2010 non-automatic carry overs Art 10.6	Cancellation of appropriations
1	2	3	9	10	11	13		14
		Title 1 Staff	62,186,000.00	57,741,648.66	56,863,119.19	878,529.47	-	4,444,351.34
		Title 2 Buildings, Equipment and miscellaneous operating expenditure	51,344,000.00	48,916,247.35	30,694,831.43	18,221,415.92	1,365,000.00	1,062,752.65
		Title 3 Operating expenditure	80,501,000.00	78,669,827.41	59,163,451.84	19,506,375.57	-	1,831,172.59
		Title 9 Provisional appropriation	358,000.00	-	-	-	-	358,000.00
			194,389,000.00	185,327,723.42	146,721,402.46	38,606,320.96	1,365,000.00	7,696,276.58

Carry overs 2008

Euro

Art	Item	Heading	From 2008 to 2009 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	725,813.11	-	607,515.48	118,297.63	-	118,297.63
		Title 2 Buildings, Equipment and miscellaneous operating expenditure	21,445,543.98	-	20,693,346.48	752,197.50	-	752,197.50
		Title 3 Operating expenditure	13,905,869.00	-	13,443,538.75	462,330.25	-	462,330.25
			36,077,226.09	-	34,744,400.71	1,332,825.38	-	1,332,825.38

Development and Use of the appropriations for the Financial Year 2009

EURO

Art./ Item	Heading	Initial appropriations	Amendments by rectifying budgets	Transfers of appropriations	Transfer of reserve	2009 actual appropriations	Commitments	Payments made	Automatic carry forward	Non-auto carry forward	Budget to be cancelled	To be decommit
	1	2	3	4	5	6	7	8	9	10	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 list of posts											
1100	Basic salaries	30,766,000.00	-804,000.00	0.00		29,962,000.00	29,568,315.57	29,568,315.57	0.00	0.00	393,684.43	-
1101	Family allowances	3,300,000.00	0.00	0.00		3,300,000.00	3,207,350.85	3,207,350.85	0.00	0.00	92,649.15	-
1102	Expatriation and foreign residence allowances	4,142,000.00	-32,000.00	0.00		4,110,000.00	4,018,719.14	4,018,719.14	0.00	0.00	91,280.86	-
1103	Fixed allowances	115,000.00	0.00	0.00		115,000.00	91,632.85	91,632.85	0.00	0.00	23,367.15	-
	Total of article 110	38,323,000.00	-836,000.00	0.00		37,487,000.00	36,886,018.41	36,886,018.41	0.00	0.00	600,981.59	
111	Other staff	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	-
1110	Auxiliary staff	Deleted										-
1112	Local staff	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	-
1113	Special advisers	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	-
1114	Contract agents	3,573,000.00	-386,000.00	0.00		3,187,000.00	3,073,044.24	3,073,044.24	0.00	0.00	113,955.76	-
	Total of article 111	3,573,000.00	-386,000.00	0.00		3,187,000.00	3,073,044.24	3,073,044.24	0.00	0.00	113,955.76	
1120	Further training, language courses and retraining for staff	1,100,000.00	-110,000.00	0.00		990,000.00	756,026.61	695,070.61	60,956.00	0.00	233,973.39	-
	Total of article 112	1,100,000.00	-110,000.00	0.00		990,000.00	756,026.61	695,070.61	60,956.00	0.00	233,973.39	

Development and Use of the appropriations for the Financial Year 2009

EURO

Art./ item	Heading	Initial appropriations	Amendments by rectifying budgets	Transfers of appropriations	Transfer of reserve	2009 actual appropriations	Commitments	Payments made	Automatic carry forward	Non-auto carry forward	Budget to be cancelled	To be decommit
	1	2	3	4	5	6	7	8	9	10	10	11
114	Miscellaneous allowances and grants	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
1140	Birth and death grants	7,000.00	0.00	0.00		7,000.00	6,742.54	6,742.54	0.00	0.00	257.46	
1141	Travel expenses from place of employment to place of origin	663,000.00	102,000.00	0.00		765,000.00	757,664.16	757,664.16	0.00	0.00	7,335.84	
1142	Rent and transport allowances	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
1143	Fixed entertainment allowances	2,000.00	0.00	0.00		2,000.00	1,189.92	1,189.92	0.00	0.00	810.08	
1144	Fixed local travel allowances	1,000.00	0.00	0.00		1,000.00	892.44	892.44	0.00	0.00	107.56	
1145	Special allowance for accounting officers and administrators of imprest accounts	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
1149	Other allowances and repayments	10,000.00	0.00	0.00		10,000.00	7,395.40	7,395.40	0.00	0.00	2,604.60	
	Total of article 114	683,000.00	102,000.00	0.00		785,000.00	773,884.46	773,884.46	0.00	0.00	11,115.54	
115	Overtime	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
	Total of article 115	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
117	Supplementary services	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
1170	Freelance joint interpreting and conference service interpreters	10,000.00	0.00	0.00		10,000.00	0.00	0.00	0.00	0.00	10,000.00	
1173	Translation centre, Luxembourg	10,000.00	0.00	0.00		10,000.00	2,210.00	2,210.00	0.00	0.00	7,790.00	
1174	Payment for administrative assistance from the Community institutions	320,000.00	0.00	0.00		320,000.00	299,174.74	293,374.74	5,800.00	0.00	20,825.26	
1175	Interim services	1,900,000.00	0.00	0.00		1,900,000.00	1,679,586.67	1,547,706.67	131,880.00	0.00	220,413.33	
	Total of article 117	2,240,000.00	0.00	0.00		2,240,000.00	1,980,971.41	1,843,291.41	137,680.00	0.00	259,028.59	

Development and Use of the appropriations for the Financial Year 2009

EURO

Art./ item	Heading	Initial appropriations	Amendments by rectifying budgets	Transfers of appropriations	Transfer of reserve	2009 actual appropriations	Commitments	Payments made	Automatic carry forward	Non-auto carry forward	Budget to be cancelled	To be decommit
	1	2	3	4	5	6	7	8	9	10	10	11
118	Allowances and expenses on entering and leaving the service and on transfer											
1180	Miscellaneous expenditure on recruitment	250,000.00	-20,000.00	0.00		230,000.00	174,384.67	144,384.67	30,000.00	0.00	55,615.33	-
1181	Travel expenses (including members of the family)	17,000.00	-	0.00		17,000.00	12,256.81	12,256.81	0.00	0.00	4,743.19	-
1182	Installation, resettlement and transfer allowances	150,000.00	32,000.00	0.00		182,000.00	178,010.80	178,010.80	0.00	0.00	3,989.20	-
1183	Removal expenses	65,000.00	30,000.00	0.00		95,000.00	81,929.17	60,493.87	21,435.30	0.00	13,070.83	-
1184	Temporary daily subsistence allowances	205,000.00	25,000.00	0.00		230,000.00	225,769.14	225,769.14	0.00	0.00	4,230.86	-
	Total of article 118	687,000.00	67,000.00	0.00		754,000.00	672,350.59	620,915.29	51,435.30	0.00	81,649.41	
119	Salary weightings											
1190	Weightings	10,055,000.00	-600,000.00	0.00		9,455,000.00	7,845,734.35	7,845,734.35	0.00	0.00	1,609,265.65	-
1191	Provisional appropriation	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	-
	Total of article 119	10,055,000.00	-600,000.00	0.00		9,455,000.00	7,845,734.35	7,845,734.35	0.00	0.00	1,609,265.65	
	Total of chapter 11	56,661,000.00	-1,763,000.00	0.00		54,898,000.00	51,988,030.07	51,737,958.77	250,071.30	0.00	2,909,969.93	-
	Chapter 13 - missions and duty travel											
1300	Mission expenses, travel expenses and incidental expenditure	789,000.00	0.00	0.00		789,000.00	662,496.29	606,396.29	56,100.00	0.00	126,503.71	-
	Total of article 130	789,000.00	0.00	0.00		789,000.00	662,496.29	606,396.29	56,100.00	0.00	126,503.71	
	Total of chapter 13	789,000.00	0.00	0.00		789,000.00	662,496.29	606,396.29	56,100.00	0.00	126,503.71	

Development and Use of the appropriations for the Financial Year 2009

EURO

Art./ item	Heading	Initial appropriations	Amendments by rectifying budgets	Transfers of appropriations	Transfer of reserve	2009 actual appropriations	Commitments	Payments made	Automatic carry forward	Non-auto carry forward	Budget to be cancelled	To be decommit
1		2	3	4	5	6	7	8	9	10	10	11
	Chapter 14 - sociomedical infrastructure											
1400	Restaurant and canteens	390,000.00	-	-		390,000.00	354,433.22	299,223.71	55,209.51	0.00	35,566.78	-
	Total of article 140	390,000.00	0.00	0.00		390,000.00	354,433.22	299,223.71	55,209.51	0.00	35,566.78	
1410	Medical service	160,000.00	20,000.00	-		180,000.00	180,000.00	153,587.26	26,412.74	0.00	0.00	-
	Total of article 141	160,000.00	20,000.00	0.00		180,000.00	180,000.00	153,587.26	26,412.74	0.00	0.00	
	Total of chapter 14	550,000.00	20,000.00	0.00		570,000.00	534,433.22	452,810.97	81,622.25	0.00	35,566.78	
	Chapter 15 - exchanges of civil servants and experts											
1520	Staff exchanges	3,840,000.00	-440,000.00	-		3,400,000.00	2,141,066.47	1,678,666.47	462,400.00	0.00	1,258,933.53	-
1530	Cost of organising graduate traineeships with the agency	510,000.00	0.00	-		510,000.00	495,328.49	491,128.49	4,200.00	0.00	14,671.51	-
	Total of article 152	4,350,000.00	-440,000.00	0.00		3,910,000.00	2,636,394.96	2,169,794.96	466,600.00	0.00	1,273,605.04	
	Total of chapter 15	4,350,000.00	-440,000.00	0.00		3,910,000.00	2,636,394.96	2,169,794.96	466,600.00	0.00	1,273,605.04	
	Chapter 16 - social welfare											
1600	Special assistance grants	2,000.00	0.00	0.00		2,000.00	0.00	0.00	0.00	0.00	2,000.00	-
	Total of article 160	2,000.00	0.00	0.00		2,000.00	0.00	0.00	0.00	0.00	2,000.00	
1620	Education contribution	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	-
	Total of article 162	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
1630	Early childhood centres and other creches	100,000.00	9,000.00	-		109,000.00	97,002.51	97,002.51	0.00	0.00	11,997.49	-
	Total of article 163	100,000.00	9,000.00	0.00		109,000.00	97,002.51	97,002.51	0.00	0.00	11,997.49	
1640	Complementary aid for the handicapped	3,000.00	0.00	0.00		3,000.00	0.00	0.00	0.00	0.00	3,000.00	-
	Total of article 164	3,000.00	0.00	0.00		3,000.00	0.00	0.00	0.00	0.00	3,000.00	
	Total of chapter 16	105,000.00	9,000.00	0.00		114,000.00	97,002.51	97,002.51	0.00	0.00	16,997.49	

Development and Use of the appropriations for the Financial Year 2009

EURO

Art./ item	Heading	Initial appropriations	Amendments by rectifying budgets	Transfers of appropriations	Transfer of reserve	2009 actual appropriations	Commitments	Payments made	Automatic carry forward	Non-auto carry forward	Budget to be cancelled	To be decommit
	1	2	3	4	5	6	7	8	9	10	10	11
	Chapter 17 - entertainment and representation					-						
1700	Entertainment and representation expenses	38,000.00	0.00	0.00		38,000.00	37,175.27	13,039.35	24,135.92	0.00	824.73	
	Total of article 170	38,000.00	0.00	0.00		38,000.00	37,175.27	13,039.35	24,135.92	0.00	824.73	
	Total of chapter 17	38,000.00	0.00	0.00		38,000.00	37,175.27	13,039.35	24,135.92	0.00	824.73	
	Chapter 18 - insurance against sickness, accidents, unemployment and pension benefits											
1820	Social contacts between staff	25,000.00	0.00	0.00		25,000.00	14,646.96	14,646.96	0.00	0.00	10,353.04	
	Total of article 182	25,000.00	0.00	0.00		25,000.00	14,646.96	14,646.96	0.00	0.00	10,353.04	
183	Insurance against sickness, accidents and occupational disease, unemployment insurance and maintenance of pension rights											
1830	Insurance against sickness	1,158,000.00	0.00	0.00		1,158,000.00	1,123,920.74	1,123,920.74	0.00	0.00	34,079.26	
1831	Insurance against accidents and occupational disease	241,000.00	0.00	0.00		241,000.00	233,168.99	233,168.99	0.00	0.00	7,831.01	
1832	Unemployment insurance for staff	423,000.00	0.00	0.00		423,000.00	414,379.65	414,379.65	0.00	0.00	8,620.35	
1833	Accumulation or maintenance of pension rights	20,000.00	0.00	0.00		20,000.00	0.00	0.00	0.00	0.00	20,000.00	
	Total of article 183	1,842,000.00	0.00	0.00	-	1,842,000.00	1,771,469.38	1,771,469.38	0.00	0.00	70,530.62	
	Total of chapter 18	1,842,000.00	0.00	0.00	-	1,842,000.00	1,771,469.38	1,771,469.38	0.00	0.00	70,530.62	
	Total of title 1	64,360,000.00	-2,174,000.00	0.00		62,186,000.00	57,741,648.66	56,863,119.19	878,529.47	0.00	4,444,351.34	
	Title 2 - buildings, equipment, and miscellaneous operating expenditure											
	Chapter 20 - investments in immovable property, renting of buildings and associated costs											
2000	Rent	8,868,000.00	-925,000.00	0.00		7,943,000.00	7,925,392.80	7,925,392.80	0.00	0.00	17,607.20	
	Total of article 200	8,868,000.00	-925,000.00	0.00		7,943,000.00	7,925,392.80	7,925,392.80	0.00	0.00	17,607.20	

Development and Use of the appropriations for the Financial Year 2009

EURO

Art./ item	Heading	Initial appropriations	Amendments by rectifying budgets	Transfers of appropriations	Transfer of reserve	2009 actual appropriations	Commitments	Payments made	Automatic carry forward	Non-auto carry forward	Budget to be cancelled	To be decommit
	1	2	3	4	5	6	7	8	9	10	10	11
2010	Insurance	350,000.00	-70,000.00	0.00		280,000.00	245,971.69	244,971.69	1,000.00	0.00	34,028.31	-
	Total of article 201	350,000.00	-70,000.00	0.00		280,000.00	245,971.69	244,971.69	1,000.00	0.00	34,028.31	
2020	Water, gas, electricity and heating	513,000.00	-155,000.00	0.00		358,000.00	358,000.00	301,486.55	56,513.45	0.00	0.00	-
	Total of article 202	513,000.00	-155,000.00	0.00		358,000.00	358,000.00	301,486.55	56,513.45	0.00	0.00	
2030	Maintenance and cleaning	655,000.00	-25,000.00	0.00		630,000.00	571,128.21	461,994.69	109,133.52	0.00	58,871.79	-
	Total of article 203	655,000.00	-25,000.00	0.00		630,000.00	571,128.21	461,994.69	109,133.52	0.00	58,871.79	
2040	Fitting out of premises	1,575,000.00	713,000.00	0.00	-	2,288,000.00	720,041.90	496,179.42	223,862.48	1,365,000.00	202,958.10	-
	Total of article 204	1,575,000.00	713,000.00	0.00		2,288,000.00	720,041.90	496,179.42	223,862.48	1,365,000.00	202,958.10	
2050	Security and surveillance of buildings	270,000.00	185,000.00	0.00		455,000.00	411,656.29	296,428.19	115,228.10	0.00	43,343.71	-
	Total of article 205	270,000.00	185,000.00	0.00		455,000.00	411,656.29	296,428.19	115,228.10	0.00	43,343.71	
2080	Other expenditure preliminary to construction or fitting-out of a building	650,000.00	593,000.00	0.00		1,243,000.00	902,864.93	252,384.18	650,480.75	0.00	340,135.07	-
	Total of article 208	650,000.00	593,000.00	0.00		1,243,000.00	902,864.93	252,384.18	650,480.75	0.00	340,135.07	
2090	Other expenditure on buildings	4,200,000.00	-643,000.00	0.00		3,557,000.00	3,556,435.35	3,294,220.45	262,214.90	0.00	564.65	-
	Total of article 209	4,200,000.00	-643,000.00	0.00		3,557,000.00	3,556,435.35	3,294,220.45	262,214.90	0.00	564.65	
	Total of chapter 20	17,081,000.00	-327,000.00	0.00		16,754,000.00	14,691,491.17	13,273,057.97	1,418,433.20	1,365,000.00	697,508.83	

Development and Use of the appropriations for the Financial Year 2009

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Art./ item	Heading	Initial appropriations	Amendments by rectifying budgets	Transfers of appropriations	Transfer of reserve	2009 actual appropriations	Commitments	Payments made	Automatic carry forward	Non-auto carry forward	Budget to be cancelled	To be decommit
	1	2	3	4	5	6	7	8	9	10	10	11
	Chapter 21 - expenditure on data processing											
211	Maintenance of computer networks & equipment	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
2110	New purchases of new hardware for the operation of the agency	500,000.00	-162,000.00	220,000.00		558,000.00	556,142.47	472,750.71	83,391.76	0.00	1,857.53	
2111	New purchases of new software for the operation of the agency	73,000.00	181,000.00	241,000.00		495,000.00	494,840.63	449,996.20	44,844.43	0.00	159.37	
2112	Replacement of hardware and software for the operation of the agency	0.00	0.00	975,000.00		975,000.00	974,018.26	68,924.60	905,093.66	0.00	981.74	
2113	Hire of hardware and software for the operation of the agency	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
2114	Maintenance and repair of hardware and software for the operation of the agency	5,037,000.00	-500,000.00	135,000.00		4,672,000.00	4,672,000.00	2,932,972.68	1,739,027.32	0.00	0.00	
2115	Analysis, programming and technical assistance for the operation of the agency	4,627,000.00	-900,000.00	200,000.00		3,927,000.00	3,926,865.35	1,453,630.52	2,473,234.83	0.00	134.65	
	Total of article 211	10,237,000.00	-1,381,000.00	1,771,000.00		10,627,000.00	10,623,866.71	5,378,274.71	5,245,592.00	0.00	3,133.29	
212	Computer networks & equipment for specified projects											
2120	Purchases of new hardware for specified projects	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
2121	Purchase of new software for specified projects	200,000.00	272,000.00	241,000.00		713,000.00	712,478.94	712,030.10	448.84	0.00	521.06	
2122	Replacement of hardware and software for specified projects	0.00	0.00	975,000.00		975,000.00	975,000.00	369,325.00	605,675.00	0.00	0.00	
2123	Hire of hardware and software for specified projects	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
2124	Maintenance and repair of hardware and software for specified projects	5,246,000.00	-1,010,000.00	105,000.00		4,341,000.00	4,338,798.09	2,812,823.35	1,525,974.74	0.00	2,201.91	
2125	Analysis, programming and technical assistance for specified projects	6,416,000.00	5,273,000.00	1,250,000.00		12,939,000.00	12,938,647.02	3,927,796.78	9,010,850.24	0.00	352.98	
	Total of article 212	11,862,000.00	4,535,000.00	2,571,000.00		18,968,000.00	18,964,924.05	7,821,975.23	11,142,948.82	0.00	3,075.95	
	Total of chapter 21	22,099,000.00	3,154,000.00	4,342,000.00		29,595,000.00	29,588,790.76	13,200,249.94	16,388,540.82	0.00	6,209.24	

Development and Use of the appropriations for the Financial Year 2009

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Art./ item	Heading	Initial appropriations	Amendments by rectifying budgets	Transfers of appropriations	Transfer of reserve	2009 actual appropriations	Commitments	Payments made	Automatic carry forward	Non-auto carry forward	Budget to be cancelled	To be decommit
	Chapter 22 - movable property and associated cost											
220	Technical equipment and installations											
2200	New purchases of technical equipment and installations	230,000.00	315,000.00	0.00		545,000.00	544,998.47	486,050.66	58,947.81	0.00	1.53	-
2201	Replacement of technical equipment and installations	511,000.00	-39,000.00	0.00		472,000.00	465,945.16	454,451.44	11,493.72	0.00	6,054.84	-
2202	Hire of technical equipment and installations	1,000.00	-1,000.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	-
2203	Lease, maintenance and repair of technical equipment and installations	831,000.00	-180,000.00	0.00		651,000.00	644,634.36	637,548.13	7,086.23	0.00	6,365.64	-
	Total of article 220	1,573,000.00	95,000.00	0.00		1,668,000.00	1,655,577.99	1,578,050.23	77,527.76	0.00	12,422.01	
221	Furniture											
2210	New purchase of furniture	642,000.00	-92,000.00	0.00		550,000.00	548,180.41	385,871.02	162,309.39	0.00	1,819.59	-
2211	Replacement of furniture	108,000.00	-66,000.00	0.00		42,000.00	40,902.55	39,249.60	1,652.95	0.00	1,097.45	-
2212	Hire of furniture	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	-
2213	Maintenance, use and repair of furniture	Deleted	-	-		0.00	0.00	0.00	0.00	0.00	0.00	-
	Total of article 221	750,000.00	-158,000.00	0.00		592,000.00	589,082.96	425,120.62	163,962.34	0.00	2,917.04	
223	Vehicles											
2230	New purchase of vehicles - deleted	Deleted	-	-		0.00	0.00	0.00	0.00	0.00	0.00	-
2231	Replacement of vehicles - deleted	Deleted	-	-		0.00	0.00	0.00	0.00	0.00	0.00	-
2232	Hire of vehicles	1,000.00	2,000.00	0.00		3,000.00	226.97	158.99	67.98	0.00	2,773.03	-
2233	Maintenance, use and repair of vehicles	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	-
	Total of article 223	1,000.00	2,000.00	0.00		3,000.00	226.97	158.99	67.98	0.00	2,773.03	

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Art./ item	Heading	Initial appropriations	Amendments by rectifying budgets	Transfers of appropriations	Transfer of reserve	2009 actual appropriations	Commitments	Payments made	Automatic carry forward	Non-auto carry forward	Budget to be cancelled	To be decommit
	1	2	3	4	5	6	7	8	9	10	10	11
225	Documentation and library expenditure											
2250	Library funds, purchase of books	86,000.00	0.00	0.00		86,000.00	63,001.57	60,501.57	2,500.00	0.00	22,998.43	-
2251	Special library, documentation and reproduction equipment	Deleted	-	-		0.00	0.00	0.00	0.00	0.00	0.00	-
2252	Subscription to newspapers and periodicals	444,000.00	-14,000.00	0.00		430,000.00	290,724.69	262,195.62	28,529.07	0.00	139,275.31	-
2254	Preservation of documents	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	-
	Total of article 225	530,000.00	-14,000.00	0.00		516,000.00	353,726.26	322,697.19	31,029.07	0.00	162,273.74	
	Total of chapter 22	2,854,000.00	-75,000.00	0.00		2,779,000.00	2,598,614.18	2,326,027.03	272,587.15	0.00	180,385.82	
	Chapter 23 - current administrative expenditure											
2300	Stationery and office supplies	270,000.00	-35,000.00	0.00		235,000.00	222,928.68	184,541.23	38,387.45	0.00	12,071.32	-
	Total of article 230	270,000.00	-35,000.00	0.00		235,000.00	222,928.68	184,541.23	38,387.45	0.00	12,071.32	
232	Financial charges											
2320	Bank charges	70,000.00	5,000.00	0.00		75,000.00	75,000.00	59,316.37	15,683.63	0.00	0.00	-
2321	Exchange losses	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
2329	Other financial charges	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00	0.00	
	Total of article 232	70,000.00	5,000.00	0.00		75,000.00	75,000.00	59,316.37	15,683.63	0.00	0.00	
2330	Legal expenses	80,000.00	0.00	0.00		80,000.00	72,595.94	68,775.06	3,820.88	0.00	7,404.06	-
	Total of article 233	80,000.00	0.00	0.00		80,000.00	72,595.94	68,775.06	3,820.88	0.00	7,404.06	
2340	Damages	20,000.00	0.00	0.00		20,000.00	3,000.00	3,000.00	0.00	0.00	17,000.00	-
	Total of article 234	20,000.00	0.00	0.00		20,000.00	3,000.00	3,000.00	0.00	0.00	17,000.00	

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Art./ Item	Heading	Initial appropriations	Amendments by rectifying budgets	Transfers of appropriations	Transfer of reserve	2009 actual appropriations	Commitments	Payments made	Automatic carry forward	Non-auto carry forward	Budget to be cancelled	To be decommit
	1	2	3	4	5	6	7	8	9	10	10	11
235	Other operating expenditure											
2350	Miscellaneous insurance	4,000.00	365,000.00	0.00		369,000.00	305,678.50	304,550.41	1,128.09	0.00	63,321.50	-
2353	Departmental removals and associated handling	57,000.00	50,000.00	0.00		107,000.00	93,274.53	83,411.52	9,863.01	0.00	13,725.47	-
2354	Archiving of documents	204,000.00	-85,000.00	0.00		119,000.00	117,101.15	96,586.38	20,514.77	0.00	1,898.85	-
2358	Business continuity	216,000.00	25,000.00	0.00		241,000.00	231,782.87	229,706.44	2,076.43	0.00	9,217.13	-
2359	Other operating expenditure	10,000.00	-7,000.00	0.00		3,000.00	1,425.23	1,425.23	0.00	0.00	1,574.77	-
	Total of article 235	491,000.00	348,000.00	0.00		839,000.00	749,262.28	715,679.98	33,582.30	0.00	89,737.72	
2390	Publications	15,000.00	0.00	0.00		15,000.00	5,000.00	1,358.80	3,641.20	0.00	10,000.00	-
	Total of article 239	15,000.00	0.00	0.00		15,000.00	5,000.00	1,358.80	3,641.20	0.00	10,000.00	
	Total of chapter 23	946,000.00	318,000.00	0.00		1,264,000.00	1,127,786.90	1,032,671.44	95,115.46	0.00	136,213.10	
	Chapter 24 - postal charges and telecommunications											
2400	Postage and delivery charges	250,000.00	-70,000.00	0.00		180,000.00	176,158.66	167,052.22	9,106.44	0.00	3,841.34	-
	Total of article 240	250,000.00	-70,000.00	0.00		180,000.00	176,158.66	167,052.22	9,106.44	0.00	3,841.34	
241	Telecommunications											
2410	Telecommunications charges	664,000.00	-110,000.00	0.00		554,000.00	548,349.73	523,290.84	25,058.89	0.00	5,650.27	-
2411	Telecommunications equipment	64,000.00	50,000.00	0.00		114,000.00	93,359.83	80,785.87	12,573.96	0.00	20,640.17	-
	Total of article 241	728,000.00	-60,000.00	0.00		668,000.00	641,709.56	604,076.71	37,632.85	0.00	26,290.44	
	Total of chapter 24	978,000.00	-130,000.00	0.00		848,000.00	817,868.22	771,128.93	46,739.29	0.00	30,131.78	

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Art./ item	Heading	Initial appropriations	Amendments by rectifying budgets	Transfers of appropriations	Transfer of reserve	2009 actual appropriations	Commitments	Payments made	Automatic carry forward	Non-auto carry forward	Budget to be cancelled	To be decommit
1		2	3	4	5	6	7	8	9	10	10	11
	Chapter 25 - expenditure on formal and other meetings											
2500	Meetings in general	10,000.00	-	-		10,000.00	0.00	0.00	0.00	0.00	10,000.00	-
2501	Memberships to fora	80,000.00	14,000.00			94,000.00	91,696.12	91,696.12	0.00	0.00	2,303.88	-
	Total of article 250	90,000.00	14,000.00	0.00	-	104,000.00	91,696.12	91,696.12	0.00	0.00	12,303.88	
	Total of chapter 25	90,000.00	14,000.00	0.00		104,000.00	91,696.12	91,696.12	0.00	0.00	12,303.88	
	Total of title 2	44,048,000.00	2,954,000.00	4,342,000.00		51,344,000.00	48,916,247.35	30,694,831.43	18,221,415.92	1,365,000.00	1,062,752.65	
	Title 3 - operating expenditure											
300	Meetings											
3000	Reimbursement of persons attending meetings	8,699,000.00	-780,000.00	0.00		7,919,000.00	7,552,564.92	6,895,564.92	657,000.00	0.00	366,435.08	-
3001	Interpretation	21,000.00	0.00	0.00		21,000.00	21,000.00	10,224.00	10,776.00	0.00	0.00	-
3002	Catering	214,000.00	-100,000.00	0.00		114,000.00	83,137.32	70,397.54	12,739.78	0.00	30,862.68	-
3003	Other expenditure in relation to meetings	5,000.00	0.00	0.00		5,000.00	3,337.98	3,337.98	0.00	0.00	1,662.02	-
	Total of article 300	8,939,000.00	-880,000.00	0.00		8,059,000.00	7,660,040.22	6,979,524.44	680,515.78	0.00	398,959.78	
301	Evaluation of medicinal products											
3010	Evaluation of medicinal products	66,419,000.00	0.00	1,000,000.00		67,419,000.00	66,486,740.00	48,913,105.00	17,573,635.00		932,260.00	-
3011	Evaluation of designated orphan medicinal products	Deleted	-	-		0.00	0.00	0.00	0.00	0.00	0.00	-
3012	Special activities	Deleted	-	-		0.00	0.00	0.00	0.00	0.00	0.00	-
	Total of article 301	66,419,000.00	0.00	1,000,000.00		67,419,000.00	66,486,740.00	48,913,105.00	17,573,635.00	0.00	932,260.00	

Development and Use of the appropriations for the Financial Year 2009

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Art./ item	Heading	Initial appropriations	Amendments by rectifying budgets	Transfers of appropriations	Transfer of reserve	2009 actual appropriations	Commitments	Payments made	Automatic carry forward	Non-auto carry forward	Budget to be cancelled	To be decommit
	1	2	3	4	5	6	7	8	9	10	10	11
302	Translation expenses											
3020	Translation centre, Luxembourg	2,700,000.00	100,000.00	0.00		2,800,000.00	2,763,298.43	2,150,984.24	612,314.19	0.00	36,701.57	-
3021	Other translations	1,545,000.00	0.00	0.00		1,545,000.00	1,228,000.00	678,592.00	549,408.00	0.00	317,000.00	-
	Total of article 302	4,245,000.00	100,000.00	0.00		4,345,000.00	3,991,298.43	2,829,576.24	1,161,722.19	0.00	353,701.57	
3030	Studies and consultants	80,000.00	-	-		80,000.00	62,812.13	60,188.42	2,623.71	0.00	17,187.87	-
	Total of article 303	80,000.00	0.00	0.00		80,000.00	62,812.13	60,188.42	2,623.71	0.00	17,187.87	
3040	Information and publications	298,000.00	-	-		298,000.00	196,488.28	129,609.39	66,878.89	0.00	101,511.72	-
	Total of article 304	298,000.00	0.00	0.00		298,000.00	196,488.28	129,609.39	66,878.89	0.00	101,511.72	
3050	Community programmes	300,000.00	-	-		300,000.00	272,448.35	251,448.35	21,000.00	0.00	27,551.65	-
	Total of article 305	300,000.00	0.00	0.00		300,000.00	272,448.35	251,448.35	21,000.00	0.00	27,551.65	
	Total of chapter 30	80,281,000.00	-780,000.00	1,000,000.00		80,501,000.00	78,669,827.41	59,163,451.84	19,506,375.57	0.00	1,831,172.59	-
	Total of title 3	80,281,000.00	-780,000.00	1,000,000.00		80,501,000.00	78,669,827.41	59,163,451.84	19,506,375.57	0.00	1,831,172.59	-
	Title 9 - other expenditure											
900	Provisional appropriation											
9000	Provisional appropriation	0.00	0.00	358,000.00		358,000.00	0.00	0.00	0.00	0.00	358,000.00	-
	Total of article 900	0.00	0.00	358,000.00		358,000.00	0.00	0.00	0.00	0.00	358,000.00	
	Total expenses	188,689,000.00	0.00	5,700,000.00	-	194,389,000.00	185,327,723.42	146,721,402.46	38,606,320.96	1,365,000.00	7,696,276.58	

Statement of the development and use of appropriations carried forward from the financial year 2008 to 2009 in accordance with Art. 10.6 of the Financial Regulation

		Euro		
Item	Heading	Appropriations carried forward from 2008	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	157,827.79	106,052.81	51,774.98
	Total of article 112	157,827.79	106,052.81	51,774.98
1174	Payment for administrative assistance from the Community institutions	6,197.58	6,197.58	-
1175	Interim services	139,343.00	131,484.76	7,858.24
	Total of article 117	145,540.58	137,682.34	7,858.24
1180	Miscellaneous expenditure on recruitment	33,931.32	16,577.78	17,353.54
1183	Removal expenses	7,108.00	6,013.23	1,094.77
1184	Temporary daily subsistence allowance	-	-	-
	Total of article 118	41,039.32	22,591.01	18,448.31
	Total of chapter 11	344,407.69	266,326.16	78,081.53
	Chapter 13 - missions and duty travel			
1300	Mission and travelling expenses and incidental expenditure	91,200.00	78,214.28	12,985.72
	Total of article 130	91,200.00	78,214.28	12,985.72
	Total of chapter 13	91,200.00	78,214.28	12,985.72
	Chapter 14 - sociomedical infrastructure			
1400	Restaurant and canteens	64,846.30	42,322.90	22,523.40
	Total of article 140	64,846.30	42,322.90	22,523.40
1410	Medical service	6,000.00	5,875.46	124.54
	Total of article 141	6,000.00	5,875.46	124.54
	Total of chapter 14	70,846.30	48,198.36	22,647.94
	Chapter 15 - exchanges of officials and experts			
1520	Staff exchanges	189,514.87	189,514.87	-
	Total of article 152	189,514.87	189,514.87	-
1530	Cost of organising graduate traineeships with the agency	6,000.00	5,868.26	131.74
	Total of article 153	6,000.00	5,868.26	131.74
	Total of chapter 15	195,514.87	195,383.13	131.74
	Chapter 17 - entertainment and representation			
1700	Entertainment and representation expenses	22,614.11	18,249.02	4,365.09
	Total of article 170	22,614.11	18,249.02	4,365.09
	Total of chapter 17	22,614.11	18,249.02	4,365.09
	Chapter 18 - insurance against sickness, accidents, unemployment and pension benefits			
1820	Social contacts between staff	1,230.14	1,144.53	85.61
	Total of article 182	1,230.14	1,144.53	85.61
	Total of chapter 18	1,230.14	1,144.53	85.61
	Total of title 1	725,813.11	607,515.48	118,297.63

Statement of the development and use of appropriations carried forward from the financial year 2008 to 2009 in accordance with Art. 10.6 of the Financial Regulation

		Euro		
Item	Heading	Appropriations carried forward from 2008	Payments made	Cancellations
	Title 2 - buildings, equipment, and miscellaneous operating expenditure			
	Chapter 20 - investments in immovable property, renting of buildings and associated costs			
2000	Rent	-	-	-
	Total of article 200	-	-	-
2010	Insurance	3,650.00	3,236.44	413.56
	Total of article 201	3,650.00	3,236.44	413.56
2020	Water, gas, electricity and heating	72,392.96	69,980.28	2,412.68
	Total of article 202	72,392.96	69,980.28	2,412.68
2030	Maintenance and cleaning	118,405.33	99,327.76	19,077.57
	Total of article 203	118,405.33	99,327.76	19,077.57
2040	Fitting out of premises	3,451,228.63	3,439,369.96	11,858.67
	Total of article 204	3,451,228.63	3,439,369.96	11,858.67
2050	Security and surveillance of buildings	67,737.17	53,762.61	13,974.56
	Total of article 205	67,737.17	53,762.61	13,974.56
2080	Other expenditure preliminary to construction or fitting-out of a building	245,958.73	173,329.90	72,628.83
	Total of article 208			
2090	Other expenditure on buildings	476,411.84	111,926.86	364,484.98
	Total of article 209	722,370.57	285,256.76	437,113.81
	Total of chapter 20	4,435,784.66	3,950,933.81	484,850.85
	Chapter 21 - expenditure on data-processing			
2110	New purchases of new hardware for the operation of the agency	1,331,239.80	1,331,065.37	174.43
2111	New purchases of new software for the operation of the agency	631,399.12	613,623.03	17,776.09
2112	Replacement of hardware and software for the operation of the agency	334,842.51	334,842.51	-
2113	Hire of hardware and software for the operation of the agency	-	-	-
2114	Maintenance and repair of hardware and software for the operation of the agency	943,152.07	925,790.53	17,361.54
2115	Analysis, programming and technical assistance for the operation of the agency	2,705,775.71	2,614,859.67	90,916.04
	Total of article 211	5,946,409.21	5,820,181.11	126,228.10
2120	Purchases of new hardware for specified projects	723,348.90	723,348.90	-
2121	Purchase of new software for specified projects	233,272.83	229,570.95	3,701.88
2122	Replacement of hardware and software for specified projects	-	-	-
2123	Hire of hardware and software for specified projects	-	-	-
2124	Maintenance and repair of hardware and software for specified projects	1,236,106.44	1,222,039.67	14,066.77
2125	Analysis, programming and technical assistance for specified projects	8,494,648.78	8,407,249.36	87,399.42
	Total of article 212	10,687,376.95	10,582,208.88	105,168.07
	Total of chapter 21	16,633,786.16	16,402,389.99	231,396.17
	Chapter 22 - movable property and associated cost			
2200	New purchases of technical equipment and installations	4,503.52	3,894.79	608.73
2201	Replacement of technical equipment and installations	10,447.94	10,447.94	-
2203	Lease, maintenance and repair of technical equipment and installations	21,155.59	20,456.68	698.91
	Total of article 220	36,107.05	34,799.41	1,307.64

Statement of the development and use of appropriations carried forward from the financial year 2008 to 2009 in accordance with Art. 10.6 of the Financial Regulation

		Euro		
Item	Heading	Appropriations carried forward from 2008	Payments made	Cancellations
	Chapter 22 - movable property and associated cost			
2200	New purchases of technical equipment and installations	4,503.52	3,894.79	608.73
2201	Replacement of technical equipment and installations	10,447.94	10,447.94	-
2203	Lease, maintenance and repair of technical equipment and installations	21,155.59	20,456.68	698.91
	Total of article 220	36,107.05	34,799.41	1,307.64
2210	New purchase of furniture	112,832.87	110,839.86	1,993.01
2211	Replacement of furniture	-	-	-
	Total of article 221	112,832.87	110,839.86	1,993.01
2232	Hire of vehicles	-	-	-
	Total of article 223	-	-	-
2250	Library funds, purchase of books	29,100.00	26,929.39	2,170.61
2252	Subscription to newspapers and periodicals	29,062.42	26,258.16	2,804.26
2254	Preservation of documents	-	-	-
	Total of article 225	58,162.42	53,187.55	4,974.87
	Total of chapter 22	207,102.34	198,826.82	8,275.52
	Chapter 23 - current administrative expenditure			
2300	Stationery and office supplies	21,067.79	11,867.56	9,200.23
	Total of article 230	21,067.79	11,867.56	9,200.23
2320	Bank charges	13,598.81	13,598.81	-
	Total of article 232	13,598.81	13,598.81	-
2330	Legal expenses	5,547.25	5,547.25	-
	Total of article 233	5,547.25	5,547.25	-
2350	Miscellaneous insurance	1,321.69	1,207.40	114.29
2353	Departmental removals and associated handling	4,165.73	3,534.95	630.78
2354	Archiving of documents	34,259.68	29,658.16	4,601.52
2358	Business continuity	22,316.67	20,122.02	2,194.65
2359	Other operating expenditure	-	-	-
	Total of article 235	62,063.77	54,522.53	7,541.24
2390	Publications	1,894.30	1,894.30	-
	Total of article 239	1,894.30	1,894.30	-
	Total of chapter 23	104,171.92	87,430.45	16,741.47
	Chapter 24 - postal charges, telecommunications			
2400	Postage and delivery charges	26,081.89	20,400.25	5,681.64
	Total of article 240	26,081.89	20,400.25	5,681.64
2410	Telecommunication charges	34,817.52	30,453.28	4,364.24
2411	Telecommunication equipment	3,799.49	2,911.88	887.61
	Total of article 241	38,617.01	33,365.16	5,251.85
	Total of chapter 24	64,698.90	53,765.41	10,933.49
	Chapter 25 - expenditure on formal & other meetings			
2500	Meetings in general	-	-	-
	Total of article 250	-	-	-
	Total of chapter 25	-	-	-
	Total of title 2	21,445,543.98	20,693,346.48	752,197.50

Statement of the development and use of appropriations carried forward from the financial year 2008 to 2009 in accordance with Art. 10.6 of the Financial Regulation

		Euro		
Item	Heading	Appropriations carried forward from 2008	Payments made	Cancellations
	Title 3 : operating expenditure			
	Chapter 30 : operating expenditure			
3000	Reimbursement of persons attending meetings	743,976.88	597,745.05	146,231.83
3001	Interpretation	9,888.00	9,888.00	-
3002	Catering	13,847.78	12,810.73	1,037.05
3003	Other expenditure in relation to meetings	-	-	-
	Total of article 300	767,712.66	620,443.78	147,268.88
3010	Evaluation of medicinal products	11,892,678.00	11,653,206.00	239,472.00
3011	Evaluation of designated orphan medicinal products	-	-	-
3012	Special activities	-	-	-
	Total of article 301	11,892,678.00	11,653,206.00	239,472.00
3020	Translation centre, Luxembourg	587,750.85	587,750.85	-
3021	Other translations	459,385.00	457,233.00	2,152.00
	Total of article 302	1,047,135.85	1,044,983.85	2,152.00
3030	Studies and consultations	33,785.74	23,950.28	9,835.46
	Total of article 303	33,785.74	23,950.28	9,835.46
3040	Information & publications	111,834.00	60,266.60	51,567.40
	Total of article 304	111,834.00	60,266.60	51,567.40
3050	Community programmes	52,722.75	40,688.24	12,034.51
	Total of article 305	52,722.75	40,688.24	12,034.51
	Total of chapter 30	13,905,869.00	13,443,538.75	462,330.25
	Total of title 3	13,905,869.00	13,443,538.75	462,330.25
	Title 9 : Other expenditure			
	Chapter 9 : Provisional appropriation			
9000	Provisional appropriation	-	-	-
	Total of article 900	-	-	-
	Total of chapter 90	-	-	-
	Total of title 9	-	-	-
	Grand total	36,077,226.09	34,744,400.71	1,332,825.38