EUROPEAN MEDICINES AGENCY
SCIENCE MEDICINES HEALTH

29 June 2012
EMA/398739/2012
Administration

Annual accounts

Financial year 2011

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An Agency of the European Union

Accountant’s certificate on the annual accounts for the financial year 2011

The annual accounts of the European Medicines Agency for the year 2011 have been prepared in accordance with the Financial Regulation applicable to the general budget of the European Union and the accounting rules adopted by the Commission's Accounting Officer, as are to be applied by all the institutions, agencies and joint undertakings.

I acknowledge my responsibility for the preparation and presentation of the annual accounts of the European Medicines Agency in accordance with Art.61 of the Financial Regulation.

I have obtained from the authorising officer, who certified its reliability, all the information necessary for the production of the accounts that show the European Medicines Agency's assets and liabilities and the budgetary implementation.

I hereby certify that based on this information, and on such checks as I deemed necessary to sign off the accounts, I have a reasonable assurance that the accounts present a true and fair view of the financial position of the European Medicines Agency as at December 31, 2011 in all material aspects.

[Signature on file]

Michael Lenihan
Accounting Officer

London, 29 June 2012

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Part I: Financial statements and explanatory notes

1. Legal role

The European Medicines Agency is the European Union body responsible for coordinating the existing scientific resources put at its disposal by Member States for the evaluation, supervision and pharmacovigilance of medicinal products.

The Agency provides the Member States and the institutions of the EU the best-possible scientific advice on any question relating to the evaluation of the quality, safety and efficacy of medicinal products for human or veterinary use referred to it in accordance with the provisions of EU legislation relating to medicinal products.

2. 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.

3. 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 2010.

As required by Article 76 of the Framework Financial Regulation the Agency annual accounts for 2011 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
- The reports on the implementation of the budget

4. 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.

Article 78 of the Financial Regulation of the Agency sets out the accounting principles for drawing up the financial statements namely:

- **Going-concern principle**
  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;

- **Principle of prudence**

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;

- **Principle of consistent accounting methods**

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;

- **Principle of comparability of information**

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;

- **Materiality principle**

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;

- **No-netting principle**

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;

- **Principle of reality over appearance**

The principle of reality over appearance means that accounting events recorded in the financial statements shall be presented by reference to their economic nature;

- **Accrual-based accounting principle**

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;

5. 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.

The following are the accounting principles applied in the preparation of these accounts

5.1. 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. 301/2011 of 28th March 2011, effective 1st April 2011.

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%).

5.1.1. Initial applications, variations and scientific advice and associated national competent authorities expenditure

Revenue from initial marketing applications has previously been recognised at 50% on reception of the rapporteur assessment report and 50% at the end of the procedure, i.e. the finalisation of the Agency's opinion. Revenue for all other applications was recognised when the associated invoices were processed.

The introduction of the ERP system now allows more precision, enabling the Agency to recognise revenue for each of the following application types on a straight-line basis over a set time period. The set time period is the average number of days taken for each application to be evaluated, from submission to opinion, as follows:

Full Application: 330 days; Extensions: 250 days; Type II variations major: 90 days; Type II variations minor: 30 days; Scientific advice: 70 days. Revenue for other application types is recognised when the associated invoices are processed.

Expenditure for evaluation of applications by the NCAs is accrued when a specific milestone in service delivery is reached, e.g. preparation of the list of questions for full applications or granting of the opinion for variations.

5.1.2. 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 32% 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, 2011 amount to € 24,876,596 (2010: € 21,924,225). (See Note 3. Short Term Receivables)

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

5.2. 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, 2011, 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.

5.3. 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. Depreciation rates are reported below.

Software development costs paid to third party consultants as well as internal staff costs 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:

Asset class description	Years	%
Software	4	25%
Software development costs paid to Third Party Consultants	4	25%
Staff cost for software development	4	25%
Building and fitting out costs	4	25%
General furniture and equipment	4	25%
Technical equipment	8	12.5%
Office furniture	10	10%
Computer hardware	4	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.

5.4. 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).

5.5. 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.

5.6. 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.

5.7. 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 11.6% of their basic salaries and an additional 23.2% 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.

6. Balance sheet as at 31 December 2011

Amounts in Euro

ASSETS				**LIABILITIES**			
		31.12.2011 Final	**31.12.2010**			**31.12.2011 Final**	**31.12.2010**
Non Current Assets	Note			**Capital**	Note		
Intangible Fixed Assets	1	34,839,583.57	40,071,439.45	Accumulated surplus/deficit		79,430,465.13	80,037,357.11
Tangible Fixed Assets	2	19,012,247.42	24,108,101.38	Economic result of the year	5	8,604,909.36	<606,891.98>
Total Non Current Assets		**53,851,830.99**	**64,179,540.83**	**Total Capital**		**88,035,374.49**	**79,430,465.13**
				Non-Current Liabilities			
Current Assets				Provision for risk and charges	6	**16,100,000.00**	**16,100,000.00**
Short term Receivables	3	**57,709,866.95**	**42,682,561.59**				
VAT/ Recoverable from Member states		1,892,938.29	1,919,706.72	**Current Liabilities**			
Budgetary outturn balance	10	610,182.40	-	Deferred Fees		14,572,332.37	13,173,550.00
Debtors		51,466,901.64	33,583,493.97	Current payables	7	29,367,021.19	36,999,677.98
Provision for doubtful debts		<508,560.00>	<488,035.75>	Sundry payables		167,068.77	286,344.70
Sundry receivables		4,248,404.62	7,667,396.65	Advances from customers		-	305,704.53
				EC Entities		814,036.67	668,608.10
Cash and Cash Equivalent	4	**37,494,135.55**	**49,977,355.20**	Budgetary outturn balance	10	-	9,875,107.18
Total Current Assets		**95,204,002.50**	**92,659,916.79**	**Total Current Liabilities**		**44,920,459.00**	**61,308,992.49**
Total Assets		**149,055,833.49**	**156,839,457.62**	**Total Liabilities**		**149,055,833.49**	**156,839,457.62**

7. Economic outturn account for the year ended December 31, 2011

Amounts in Euro

	Notes	31.12.2011 Final	31.12.2010
Operating Income			
Fees relating to marketing authorisations	9	**168,562,375.82**	**149,319,787.00**
European Commission subsidy	10	34,129,320.04	29,189,506.07
EEA subsidy		784,043.40	826,046.00
European Commission subsidy for orphan medicines	11	4,461,173.67	6,260,100.00
European Commission Pre-Financing-Others		390,654.28	480,000.00
Total Community Contributions		**39,765,191.39**	**36,755,652.07**
Administrative revenue	12	8,311,920.00	6,994,460.00
Sundry revenue	13	395,921.80	1,946,764.37
a) Total Operating Income		**217,035,409.01**	**195,016,663.44**
Operating Charges			
Staff expenditure	14	69,455,876.12	64,704,257.27
Administrative expenditure	15	28,693,022.05	32,647,103.59
Operating Expenditure	16	87,684,160.76	79,647,545.89
Depreciation for year		20,433,700.13	19,183,939.29
Other expenditure		1,050,488.85	1,444,352.69
b) Total Operating Charges		**207,317,247.91**	**197,627,198.73**
c) Surplus / (deficit) from operating activities (c = a - b)		9,718,161.10	<2,610,535.29>
Surplus / (deficit) from non operating activities (e)	17	<1,113,251.74>	2,003,643.31
f) Surplus / (deficit) from ordinary activities (f = c + e)		**8,604,909.36**	**<606,891.98>**
Surplus / (deficit) from extraordinary items (g)		0.00	0.00
Economic Result of the Year (f + g)		**8,604,909.36**	**<606,891.98>**

8. Cash flow statement for the year ended December 31, 2011

Amounts in Euro

	2011 Final	2010
Cash Flows from ordinary activities		
Surplus/(deficit) from ordinary activities	8,604,909.36	<606,891.98>
Operating activities		
Adjustments		
Amortization (intangible fixed assets) +	10,744,667.42	8,922,828.71
Depreciation (tangible fixed assets) +	9,689,032.71	10,261,110.58
Increase/(decrease) in Deferred fees	1,398,782.37	6,660,950.00
Increase/(decrease) in Provisions for risks and liabilities	-	16,127,605.47
Increase/(decrease) in Value reduction for doubtful debts	20,524.25	156,385.75
(Increase)/decrease in Short term Receivables	<14,743,351.74>	<5,890,603.29>
(Increase)/decrease in Receivables related to consolidated EC entities	<610,182.40>	1,727,500.00
Increase/(decrease) in Accounts payable	<7,751,932.72>	2,685,139.89
Increase/(decrease) in Liabilities related to consolidated EC entities	<9,729,678.61>	4,289,827.43
(Gains)/losses on disposals of Property, plant and equipment	4,635,449.64	1,114,352.69
Net cash Flow from operating activities	2,258,220.28	45,448,205.25
Cash Flows from investing activities		
Increase of tangible and intangible fixed assets (-)	<14,741,439.93>	<36,692,443.93>
Net cash flow from investing activities	<14,741,439.93>	<36,692,443.93>
Net increase/(decrease) in cash and cash equivalents	<12,483,219.65>	8,755,761.32
Cash and cash equivalents at the beginning of the period	49,977,355.20	41,221,593.88
Cash and cash equivalents at the end of the period	**37,494,135.55**	**49,977,355.20**

9. Statement of changes in capital

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

Amounts in Euro

	Accumulated surplus	Economic outturn for the year	Capital total
Balance as of 31 December 2009	**62,622,021.05**	**17,415,336.06**	**80,037,357.11**
Allocation of economic outturn 2009	17,415,336.06	<17,415,336.06>	-
Economic outturn 2010	-	<606,891.98>	<606.891.98>
Balance as of 31 December 2010	**80,037,357.11**	**<606,891.98>**	**79,430,465.13**
Allocation of economic outturn 2010	<606,891.98>	606,891.98	-
Economic outturn 2011	-	8,604,909.36	8,604,909.36
Balance as of 31 December 2011	**79,430,465.13**	**8,604,909.36**	**88,035,374.49**

10. 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, consulting and internal staff costs related to the development of certain major EU Telematics and internal projects. The table below summarises the accounting movements for the year. Derecognition costs of EUR 5,5 Millions relates to development costs for the PIM project. This project has been discontinued as management considered that to incur further costs outweighed the benefits.

EUR thousands

	Software	Consultancy	Staff cost	AuC	Total
Cost					
Balance 01.01.2011	**14,239**	**43,938**	**1,239**	**16,831**	**76,247**
Additions	290	0	1,304	9,107	**10,701**
Disposals	<344>	<1,049>	0	<2,217>	**<3,610>**
Transfers	<1,570>	4,801	0	<4,801>	**<1,570>**
Derecognition	0	<4,133>	0	<1,388>	**<5,521>**
Balance 31.12.2011	**12,615**	**43,557**	**2,543**	**17,532**	**76,247**
Depreciation					
Balance 01.01.2011	**<10,391>**	**<25,785>**	**0**	**0**	**<36,176>**
Charge for the year	<1,843>	<8,296>	<605>	0	<10,744>
Disposals	322	796	0	0	1,118
Transfers	880	0	0	0	880
Derecognition	0	3,515	0	0	3,515
Balance 31.12.2011	**<11,032>**	**<29,770>**	**<605>**	**0**	**<41,407>**
Net book value					
Balance 31.12.2011	**1,583**	**13,787**	**1,938**	**17,532**	**34,840**

Note 2. Tangible fixed assets

This item comprises the following:

EUR Thousands

Cost	Building and fitting out cost	Furniture and equipments	Computer hardware	AuC	Total
Balance 01.01.2011	**38,158**	**7,084**	**11,347**	**0**	**56,589**
Additions	3,684	82	275	0	**4,041**
Disposals and other adjustments	0	<255>	<2,996>	0	**<3,251>**
Transfers	0	0	1,570	0	**1,570**
Balance 31.12.2011	**41,842**	**6,911**	**10,196**	**0**	**58,949**
Depreciation					
Balance 01.01.2011	**<20,040>**	**<4,306>**	**<8,135>**	**0**	**<32,481>**
Charge for the year	<6,883>	<886>	<1,919>	0	**<9,688>**
Disposals and other adjustments	0	148	2,966	0	**3,114**
Transfers	0	0	<880>	0	**<880>**
Balance 31.12.2011	**<26,923>**	**<5,044>**	**<7,968>**	**0**	**<39,935>**
Net book value					
Balance 31.12.2011	**14,919**	**1,867**	**2,228**	**0**	**19,014**

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 € 1,650,428 will be recovered in 2012.

Debtors and accrued revenue

This caption includes: EUR thousands

	31.12.2011	31.12.2010
Fees invoiced	15,359	8,446
Fees invoiced (payment deferred)	3,784	3,213
Total invoiced fees outstanding as at 31.12.2011	**19,143**	**11,659**
Accrued annual fees	24,877	21,924
Other accrued fees	7,447	0
Total debtors and accrued revenue	**51,467**	**33,583**

The fees invoiced with deferred payment relates to applications by Micro, Small and Medium enterprises and for medicinal products to be used in a human pandemic situation.

Other accrued fees relates to unbilled items, other than annual fees, to be invoiced in 2012. As explained in Section 5.1, dealing with revenue recognition, the new ERP system enables the Agency to prepare more precise estimates relating to the timing of fee activity per application type.

The new caption is consequent to the modification of the accrual method for recognition of revenue The provision for doubtful debts is a specific provision i.e. the amounts concerned are unlikely to be collected for specific customers and it amounts to € 508,560.

Sundry receivables

This caption includes: EUR thousands

	31.12.2011	31.12.2010
Rental Payment of Office premises	3,001	3,261
Advances payments and accruals	1,181	4,150
Others	66	256
Total Sundry Receivables	**4,248**	**7,667**

Note 4. Cash and cash equivalents

Bank balances are comprised as follows: EUR thousands

	31.12.2011	31.12.2010
Short term deposits	34,517	44,037
Interest bearing & current accounts	2,947	5,930
Imprest Accounts	30	10
	37,494	**49,977**

The cash balances at the year end are earmarked, together with VAT recoverable and other sundry receivables, to account for the budget carry forwards of € 39.05 Million as disclosed in the budgetary outturn account on Part II of this report.

Note 5. Reconciliation of budgetary and economic outturn

The Economic outturn for the year is made up of: EUR thousands

		31.12.2011	31.12.2010
The budgetary outturn	**a**	**<610>**	**9,875**
Positive movements			
Reversal of budgetary commitments carry forward		17,586	16,426
Capitalisation of intangible assets		10,700	17,963
Capitalisation of tangible assets		4,041	2,628
Revenue due not collected at 31.12.2011		54,534	32,716
Prepaid expenses		1,180	2,244
Total positive movements	**b**	**88,041**	**71,977**
Negative movements			
Increase (decrease) in deferred revenue		1,399	6,661
Reduction of EC contribution considered as pre financing		<610>	9,875
Depreciation of intangible assets		10,745	8,923
Depreciation of tangible assets		9,689	10,260
Disposal and derecognition of fixed assets		4,636	1,142
Provision for untaken leave		<80>	<1,727>
Provision for doubtful debts		20	263
Reversal of 2010 accrued revenue		21,924	21,351
Reversal of 2010 carry-forwards		16,426	15,023
Revenue 2010 collected 2011		11,659	10,432
Miscellaneous		20	40
Provision for accrued expenses		2,579	171
Unrealised exchange differences		419	29
Total negative movements	**c**	**78,826**	**82,458**
Economic outturn (a + b - c)		**8,605**	**<606>**

Note 6. Non- current Liabilities

Non-current liabilities includes provision against assets of € 16.1 Millions to reflect the estimated maximum cost the Agency might incur for restoring the premises to their original state at the end of the existing lease contract in 2014.

Note 7. Current payables

Current payables represent amounts accrued due for goods and services at 31 December 2011. It also includes liability of € 1.18 Million for untaken leave (2010: € 1.27 Million) and €2.57 Million (2010: €0.82 M) to provide for the European Commission's proposal of a salary increase, which has not been adopted by the Council at the end of 2011.

EUR thousands

Current Payables	31.12.2011	31.12.2010
Accounts Payable and accrued charges	18,272	28,729
Accrued rapporteur cost related to annual fees	7,299	6,577
Accrued charges for untaken leave and others	4,020	2,118
	29,591	**37,424**
Carryovers related to EC entities	<224>	<424>
Total current payables	**29,367**	**37,000**

Note 8. 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, 7 and 11 Westferry Circus. At present it is estimated that rent payable for the period 2011 to 2014 amounts to approximately € 44.6 Million inclusive of service charges.

On 5th August 2011 the Agency has signed an agreement for the lease of nine floors of a new building presently under construction at 25 Churchill Place, London.

The initial annual rent is € 13.4 Million and the eventual lease is planned to run from July 1st, 2014 for a period of 25 years.

The migration costs of moving from the present premises to the new building are estimated at € 37 Million, including dilapidation costs.

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’s future obligations for legal commitments are estimated to be €1.1 Million.

Note 9. Fees relating to marketing authorisations

Revenue from fees comprise: EUR thousands

	2011	2010
Fees for initial applications	26,250	17,068
Annual fees	53,458	45,179
Other fees mainly post authorization variations	88,854	87,072
Total fees revenue	**168,562**	**149,319**

Note 10. Budgetary outturn balance

If the amount on the budgetary outturn is a surplus (2010), the Commission treats this amount as earmarked revenue, which can at the discretion of the Commission be included in the contribution to the Agency budgets of the following years. Where the amount is negative, it is recovered from the following year contribution.

Note 11. 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 12. Administrative revenue

This chapter includes administrative charges for: EUR thousands

	31.12.2011	31.12.2010
Processing Parallel Distribution notifications	5,450	5,469
Processing Export Certificates	1,460	1,284
Other Charges	1,401	241
Total administrative revenue	**8,311**	**6,994**

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 13. Sundry revenue

This chapter includes: EUR thousands

	31.12.2011	31.12.2010
Budgetary carryovers from previous years not used	0	1,233
CTD refund/other recovery	0	368
Other Sundry Income	396	346
Total sundry revenue	**396**	**1,947**

In 2011 unused carry overs have been credited to expense. The individual amounts are not sufficiently material to be reclassified in 2010.

Note 14. Staff expenditure

From 2010 to 2011 staff expenditure has increased by 8%, from € 64.7 Million to € 69.4 Million. The total number of staff has increased by 5 % from 656 in 2010 to 689 as at 31.12.2011.

Note 15. Administrative expenditure

This comprises: EUR thousands

	31.12.2011	31.12.2010
Building occupancy costs	17,705	17,963
Communication and Networking expenditure on annual IT costs	9,209	12,505
Others, i.e. Telecommunication, Library etc	1,779	2,179
Total administrative expenditure	**28,693**	**32,647**

The building occupancy costs have not increased as the Agency only carries out essential maintenance and improvement activities as it plans to relocate to new premises in 2014 (see Note 8).

From 2011, expenditure on projects has been recorded as operating expenditure.

Note 16. Operating expenditure

The principal items included are: EUR thousands

	31.12.2011	31.12.2010
Share of evaluation and annual fees to NCAs	67,435	68,149
Reimbursement of Committee Members traveling costs and accommodation	7,147	7,225
Translation	4,186	3,362
Operational expenditures ITC (see Note 15)	8,126	0
Other	790	911
	87,684	**79,647**

Note 17. Non-operating activities

This caption relates to income from financial sources as follows: EUR thousands

	31.12.2011	31.12.2010
Bank interest income	139	72
Bank charges	<33>	<35>
Differences on exchange	<1,219>	1,966
	<1,113>	**2,003**

Interest income

The average interest rate for 2011 has marginally improved from the previous years. The average interest rate achieved on GBP investment was 0.25%p.a. and for Euro 0.55% p.a. (2010: GBP 0.15% p.a. and on Euro 0.20% p.a.).

Differences on exchange

These are made up as follows:

	2011	2010
Exchange gain (loss) on hedged amounts and other non-euro currency purchases	<512>	442
Exchange gain (loss) on salary related transactions	<338>	1,549
Other differences	<369>	<25>
	<1,219>	**1,966**

The Euro vs. GBP exchange rates has been very wide in a range from Euro 1.00 = GBP 0.81 to 0.90 pence. After July 2011 this rate has come down from its peak of GBP 0.90 pence to around GBP 0.83 pence.

Part II: Reports on the implementation of the budget

11. Revenue and expenditure account for 2011

Budget outturn account for 2011

	2011	2010
Revenue		
EC contribution including EEA contribution	34,303,181.04	39,890,659.25
EC contribution for orphan medicines	4,719,605.00	7,987,600.00
Evaluation Fees	151,204,307.73	153,681,469.80
Revenue from administrative operations	8,429,610.00	6,884,125.00
Contribution to community programmes	303,376.28	480,000.00
Miscellaneous income	386,046,.91	535,775.52
Total A	**199,346,126.96**	**209,459,629.57**
Expenditure		
Title 1 - Staff		
Payments	71,706,254.82	66,605,759.38
Carry over	832,419.41	1,089,659.65
Sub-total	**72,538,674.23**	**67,695,419.03**
Title 2 - Buildings, equipment and operating expenditure		
Payments	22,014,042.01	31,767,259.73
Carry over	9,598,513.38	21,115,623.66
Sub-total	**31,612,555.39**	**52,882,883.39**
Title 3 - Operating expenditure		
Payments	69,283,598.51	59,284,634.96
Carry over	28,628,084.63	22,949,766.13
Sub-total	**97,911,683.14**	**82,234,401.09**
Total Payments	163,003,895.34	157,657,654.07
Total carry over	39,059,017.42	45,155,049.44
Total B	**202,062,912.76**	**202,812,703.51**
Budgetary Outturn for the Year (A-B)	<2,716,785.80>	6,646,926.06
Appropriation from previous year which lapse	2,907,301.10	1,232,957.69
Differences in exchange	<800,697.70>	1,995,223.43
Balance carried over from n-1	9,875,107.18	5,477,137.64
Positive balance from n-1 reimbursed in year n to the Commission	<9,875,107.18>	<5,477,137.64>
Balance for the Year	**<610,182.40>**	**9,875,107.18**

12. General utilisation of appropriations

Financial year 2011 Euro

Heading	Total appropriations 2011	Commitments 2011	Payments made 2011	From 2011 to 2012 carry over Art 10.6	From 2011 to 2010 non-automatic carry over Art 10.6	Cancellation of appropriations
Title 1 Staff	73,911,000.00	72,538,674.23	71,706,254.82	832,419.41	-	1,372,325.77
Title 2 Buildings, Equipment and miscellaneous operating expenditure	32,808,000.00	28,412,555.39	22,014,042.01	6,398,513.38	3,200,000.00	1,195,444.61
Title 3 Operating expenditure	102,144,000.00	97,911,683.14	69,283,598.51	28,628,084.63	-	4,232,316.86
Title 9 Provisional appropriation	-	-	-	-	-	-
	208,863,000.00	**198,862,912.76**	**163,003,895.34**	**35,859,017.42**	**3,200,000.00**	**6,800,087.24**

Carry over 2010 Euro

Heading	From 2010 to 2011 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
Title 1 Staff	1,089,663.00	-	1,013,871.66	75,791.34	-	75,791.34
Title 2 Buildings, Equipment and miscellaneous operating expenditure	17,615,638.00	3,500,000.00	16,600,345.88	1,015,292.12	593,737.85	1,609,029.97
Title 3 Operating expenditure	22,949,768.00	-	21,727,268.65	1,222,499.35	-	1,222,499.35
	41,655,069.00	**3,500,000.00**	**39,341,486.19**	**2,313,582.81**	**593,737.85**	**2,907,320.66** *

* rounding difference with Budgetary Outturn Account 2011

13. Development and use of the appropriations for the financial year 2011

Development and Use of the appropriations for the Financial Year 2011

EURO

Art./ item	Heading	Original budget	Transfers - sender	Transfers - receiver	SAB	Transfer of reserve	Current budget	Total committed	Unused commitment	Invoices	Payments	Regularisations	Automatic carry forward	Non-automatic carry forward	Unused appropriations
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	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	35,084,000.00	-160,000.00	32,000.00	0.00	0.00	34,956,000.00	34,655,553.34	0.00	0.00	34,708,119.40	-52,566.06	0.00	0.00	300,446.66
1101	Family allowances	4,214,000.00	0.00	10,000.00	0.00	0.00	4,224,000.00	4,220,015.05	0.00	0.00	4,166,943.25	53,071.80	0.00	0.00	3,984.95
1102	Expatriation and foreign residence allowances	4,588,000.00	0.00	204,000.00	0.00	0.00	4,792,000.00	4,749,981.05	0.00	0.00	4,749,981.05	0.00	0.00	0.00	42,018.95
1103	Fixed allowances	94,000.00	0.00	0.00	0.00	0.00	94,000.00	89,712.67	0.00	0.00	89,712.67	0.00	0.00	0.00	4,287.33
	Total of article 110	**43,980,000.00**	**-160,000.00**	**246,000.00**	**0.00**	**0.00**	**44,066,000.00**	**43,715,262.11**	**0.00**	**0.00**	**43,714,756.37**	**505.74**	**0.00**	**0.00**	**350,737.89**
111	Other staff														
1113	Special advisers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1114	Contract agents	4,933,000.00	-925,000.00	0.00	0.00	0.00	4,008,000.00	3,909,734.35	0.00	0.00	3,976,608.38	-66,874.03	0.00	0.00	98,265.65
	Total of article 111	**4,933,000.00**	**-925,000.00**	**0.00**	**0.00**	**0.00**	**4,008,000.00**	**3,909,734.35**	**0.00**	**0.00**	**3,976,608.38**	**-66,874.03**	**0.00**	**0.00**	**98,265.65**
112	Further training, language courses and retraining for staff														
1120	Further training, language courses and retraining for staff	1,085,000.00	0.00	0.00	0.00	0.00	1,085,000.00	805,742.76	29,204.07	0.00	776,538.69	0.00	29,204.07	0.00	279,257.24
	Total of article 112	**1,085,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**1,085,000.00**	**805,742.76**	**29,204.07**	**0.00**	**776,538.69**	**0.00**	**29,204.07**	**0.00**	**279,257.24**
114	Miscellaneous allowances and grants														
1140	Birth and death grants	8,000.00	0.00	0.00	0.00	0.00	8,000.00	7,337.47	0.00	0.00	7,337.47	0.00	0.00	0.00	662.53
1141	Travel expenses from place of employment to place of origin	945,000.00	-76,000.00	177,000.00	0.00	0.00	1,046,000.00	1,040,635.39	0.00	0.00	1,042,519.34	-1,883.95	0.00	0.00	5,364.61
1143	Fixed entertainment allowances	2,000.00	0.00	0.00	0.00	0.00	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00
1144	Fixed local travel allowances	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00
1149	Other allowances and repayments	41,000.00	0.00	6,000.00	0.00	0.00	47,000.00	46,613.16	0.00	0.00	46,613.16	0.00	0.00	0.00	386.84
	Total of article 114	**997,000.00**	**-76,000.00**	**183,000.00**	**0.00**	**0.00**	**1,104,000.00**	**1,094,586.02**	**0.00**	**0.00**	**1,096,469.97**	**-1,883.95**	**0.00**	**0.00**	**9,413.98**
115	Overtime	0.00	0.00	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	Total of article 115	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

Art./ item	Heading	Original budget	Transfers - sender	Transfers - receiver	SAB	Transfer of reserve	Current budget	Total committed	Unused commitment	Invoices	Payments	Regularisations	Automatic carry forward	Non-automatic carry forward	Unused appropriations
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
117	Supplementary services														
1170	Freelance joint interpreting and conference service interpreters	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00
1171	Professional services relating to staff management	88,000.00	-55,000.00	5,000.00	0.00	0.00	38,000.00	31,994.72	15,695.30	0.00	16,299.42	0.00	15,695.30	0.00	6,005.28
1172	Miscellaneous insurances relating to staff activities	238,000.00	0.00	20,000.00	0.00	0.00	258,000.00	256,124.57	1,443.69	0.00	254,680.88	0.00	1,443.69	0.00	1,875.43
1173	Translation centre, Luxembourg	1,000.00	0.00	20,000.00	0.00	0.00	21,000.00	14,666.75	0.00	0.00	14,666.75	0.00	0.00	0.00	6,333.25
1174	Payment for administrative assistance from the Community institutions	385,000.00	-20,000.00	0.00	0.00	0.00	365,000.00	362,732.84	4,500.00	0.00	358,232.84	0.00	4,500.00	0.00	2,267.16
1175	Interim services	2,000,000.00	-305,000.00	795,000.00	0.00	0.00	2,490,000.00	2,379,811.46	122,543.83	0.00	2,257,267.63	0.00	122,543.83	0.00	110,188.54
	Total of article 117	**2,713,000.00**	**-380,000.00**	**840,000.00**	**0.00**	**0.00**	**3,173,000.00**	**3,045,330.34**	**144,182.82**	**0.00**	**2,901,147.52**	**0.00**	**144,182.82**	**0.00**	**127,669.66**
118	Allowances and expenses on entering and leaving the service and on transfer														
1180	Miscellaneous expenditure on recruitment	188,000.00	-8,000.00	0.00	0.00	0.00	180,000.00	171,593.62	37,123.43	0.00	122,269.63	12,200.56	37,123.43	0.00	8,406.38
1181	Travel expenses (including members of the family)	21,000.00	0.00	0.00	0.00	0.00	21,000.00	6,905.62	0.00	0.00	6,905.62	0.00	0.00	0.00	14,094.38
1182	Installation, resettlement and transfer allowances	230,000.00	-89,000.00	0.00	0.00	0.00	141,000.00	131,057.80	0.00	0.00	131,057.80	0.00	0.00	0.00	9,942.20
1183	Removal expenses	90,000.00	0.00	8,000.00	0.00	0.00	98,000.00	94,372.44	25,937.64	0.00	68,434.80	0.00	25,937.64	0.00	3,627.56
1184	Temporary daily subsistence allowances	210,000.00	-130,000.00	0.00	0.00	0.00	80,000.00	67,391.32	0.00	0.00	67,391.32	0.00	0.00	0.00	12,608.68
	Total of article 118	**739,000.00**	**-227,000.00**	**8,000.00**	**0.00**	**0.00**	**520,000.00**	**471,320.80**	**63,061.07**	**0.00**	**396,059.17**	**12,200.56**	**63,061.07**	**0.00**	**48,679.20**
119	Salary weightings														
1190	Weightings	12,739,000.00	0.00	1,150,000.00	0.00	0.00	13,889,000.00	13,802,604.80	0.00	0.00	17,461,435.20	-3,658,830.40	0.00	0.00	86,395.20
1191	Provisional appropriation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total of article 119	**12,739,000.00**	**0.00**	**1,150,000.00**	**0.00**	**0.00**	**13,889,000.00**	**13,802,604.80**	**0.00**	**0.00**	**17,461,435.20**	**-3,658,830.40**	**0.00**	**0.00**	**86,395.20**
	Total of chapter 11	**67,186,000.00**	**-1,768,000.00**	**2,427,000.00**	**0.00**	**0.00**	**67,845,000.00**	**66,844,581.18**	**236,447.96**	**0.00**	**70,323,015.30**	**-3,714,882.08**	**236,447.96**	**0.00**	**1,000,418.82**
	Chapter 13 - missions and duty travel														
1300	Mission expenses, travel expenses and incidental expenditure	800,000.00	-230,000.00	0.00	0.00	0.00	570,000.00	501,820.80	60,418.00	0.00	441,402.80	0.00	60,418.00	0.00	68,179.20
	Total of article 130	**800,000.00**	**-230,000.00**	**0.00**	**0.00**	**0.00**	**570,000.00**	**501,820.80**	**60,418.00**	**0.00**	**441,402.80**	**0.00**	**60,418.00**	**0.00**	**68,179.20**
	Total of chapter 13	**800,000.00**	**-230,000.00**	**0.00**	**0.00**	**0.00**	**570,000.00**	**501,820.80**	**60,418.00**	**0.00**	**441,402.80**	**0.00**	**60,418.00**	**0.00**	**68,179.20**
	Chapter 14 - socio-medical infrastructure														
1400	Restaurant and canteens	427,000.00	-35,000.00	0.00	0.00	0.00	392,000.00	392,000.00	82,435.04	0.00	309,564.96	0.00	82,435.04	0.00	0.00
	Total of article 140	**427,000.00**	**-35,000.00**	**0.00**	**0.00**	**0.00**	**392,000.00**	**392,000.00**	**82,435.04**	**0.00**	**309,564.96**	**0.00**	**82,435.04**	**0.00**	**0.00**

Art./ item	Heading	Original budget	Transfers - sender	Transfers - receiver	SAB	Transfer of reserve	Current budget	Total committed	Unused commitment	Invoices	Payments	Regularisations	Automatic carry forward	Non-automatic carry forward	Unused appropriations
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1410	Medical service	220,000.00	0.00	0.00	0.00	0.00	220,000.00	180,360.17	20,896.28	0.00	159,463.89	0.00	20,896.28	0.00	39,639.83
	Total of article 141	**220,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**220,000.00**	**180,360.17**	**20,896.28**	**0.00**	**159,463.89**	**0.00**	**20,896.28**	**0.00**	**39,639.83**
	Total of chapter 14	**647,000.00**	**-35,000.00**	**0.00**	**0.00**	**0.00**	**612,000.00**	**572,360.17**	**103,331.32**	**0.00**	**469,028.85**	**0.00**	**103,331.32**	**0.00**	**39,639.83**
	Chapter 15 - exchanges of civil servants and experts														
1520	Staff exchanges between community institutions and the public and private sectors, visiting experts	2,414,000.00	-899,000.00	376,000.00	0.00	0.00	1,891,000.00	1,721,051.35	415,000.00	0.00	1,306,051.35	0.00	415,000.00	0.00	169,948.65
1530	Cost of organising graduate traineeships with the agency	585,000.00	-10,000.00	0.00	0.00	0.00	575,000.00	552,522.44	4,200.00	0.00	548,322.44	0.00	4,200.00	0.00	22,477.56
	Total of article 152	**2,999,000.00**	**-909,000.00**	**376,000.00**	**0.00**	**0.00**	**2,466,000.00**	**2,273,573.79**	**419,200.00**	**0.00**	**1,854,373.79**	**0.00**	**419,200.00**	**0.00**	**192,426.21**
	Total of chapter 15	**2,999,000.00**	**-909,000.00**	**376,000.00**	**0.00**	**0.00**	**2,466,000.00**	**2,273,573.79**	**419,200.00**	**0.00**	**1,854,373.79**	**0.00**	**419,200.00**	**0.00**	**192,426.21**
	Chapter 16 - social welfare														
1600	Special assistance grants	2,000.00	0.00	0.00	0.00	0.00	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00
	Total of article 160	**2,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**2,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**2,000.00**
1620	Social contacts between staff and other welfare expenditure	20,000.00	0.00	0.00	0.00	0.00	20,000.00	16,760.95	326.85	0.00	16,434.10	0.00	326.85	0.00	3,239.05
	Total of article 162	**20,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**20,000.00**	**16,760.95**	**326.85**	**0.00**	**16,434.10**	**0.00**	**326.85**	**0.00**	**3,239.05**
1630	Early childhood centres and other creches	127,000.00	0.00	93,000.00	0.00	0.00	220,000.00	188,209.08	0.00	0.00	187,418.34	790.74	0.00	0.00	31,790.92
	Total of article 163	**127,000.00**	**0.00**	**93,000.00**	**0.00**	**0.00**	**220,000.00**	**188,209.08**	**0.00**	**0.00**	**187,418.34**	**790.74**	**0.00**	**0.00**	**31,790.92**
1640	Complementary aid for the handicapped	3,000.00	0.00	0.00	0.00	0.00	3,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00
	Total of article 164	**3,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**3,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**3,000.00**
	Total of chapter 16	**152,000.00**	**0.00**	**93,000.00**	**0.00**	**0.00**	**245,000.00**	**204,970.03**	**326.85**	**0.00**	**203,852.44**	**790.74**	**326.85**	**0.00**	**40,029.97**
	Chapter 17 - entertainment and representation														
1700	Entertainment and representation expenses	35,000.00	-3,000.00	0.00	0.00	0.00	32,000.00	21,530.44	12,695.28	0.00	8,835.16	0.00	12,695.28	0.00	10,469.56
	Total of article 170	**35,000.00**	**-3,000.00**	**0.00**	**0.00**	**0.00**	**32,000.00**	**21,530.44**	**12,695.28**	**0.00**	**8,835.16**	**0.00**	**12,695.28**	**0.00**	**10,469.56**
	Total of chapter 17	**35,000.00**	**-3,000.00**	**0.00**	**0.00**	**0.00**	**32,000.00**	**21,530.44**	**12,695.28**	**0.00**	**8,835.16**	**0.00**	**12,695.28**	**0.00**	**10,469.56**
	Chapter 18 - insurance against sickness, accidents and occupational disease, unemployment insurance and maintenance of pension rights														
1820	Social contacts between staff	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total of article 182	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
183	Insurance against sickness, accidents and occupational disease, unemployment insurance and maintenance of pension rights														
1830	Insurance against sickness	1,350,000.00	0.00	7,000.00	0.00	0.00	1,357,000.00	1,344,885.49	0.00	0.00	1,346,731.15	-1,845.66	0.00	0.00	12,114.51

Art./ item	Heading	Original budget	Transfers - sender	Transfers - receiver	SAB	Transfer of reserve	Current budget	Total committed	Unused commitment	Invoices	Payments	Regularisations	Automatic carry forward	Non-automatic carry forward	Unused appropriations
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1831	Insurance against accidents and occupational disease	282,000.00	0.00	0.00	0.00	0.00	282,000.00	278,078.71	0.00	0.00	278,464.19	-385.48	0.00	0.00	3,921.29
1832	Unemployment insurance for staff	498,000.00	0.00	4,000.00	0.00	0.00	502,000.00	496,873.62	0.00	0.00	497,398.40	-524.78	0.00	0.00	5,126.38
1833	Accumulation or maintenance of pension rights	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total of article 183	**2,130,000.00**	**0.00**	**11,000.00**	**0.00**	**0.00**	**2,141,000.00**	**2,119,837.82**	**0.00**	**0.00**	**2,122,593.74**	**-2,755.92**	**0.00**	**0.00**	**21,162.18**
	Total of chapter 18	**2,130,000.00**	**0.00**	**11,000.00**	**0.00**	**0.00**	**2,141,000.00**	**2,119,837.82**	**0.00**	**0.00**	**2,122,593.74**	**-2,755.92**	**0.00**	**0.00**	**21,162.18**
	Total of title 1	**73,949,000.00**	**-2,945,000.00**	**2,907,000.00**	**0.00**	**0.00**	**73,911,000.00**	**72,538,674.23**	**832,419.41**	**0.00**	**75,423,102.08**	**-3,716,847.26**	**832,419.41**	**0.00**	**1,372,325.77**
	Title 2 - buildings, equipment, and miscellaneous operating expenditure														
	Chapter 20 - investments in immovable property, renting of buildings and associated costs														
2000	Rent	9,426,000.00	-919,000.00	0.00	0.00	0.00	8,507,000.00	8,506,705.76	0.00	0.00	6,434,999.65	2,071,706.11	0.00	0.00	294.24
	Total of article 200	**9,426,000.00**	**-919,000.00**	**0.00**	**0.00**	**0.00**	**8,507,000.00**	**8,506,705.76**	**0.00**	**0.00**	**6,434,999.65**	**2,071,706.11**	**0.00**	**0.00**	**294.24**
2010	Insurance	340,000.00	-119,000.00	0.00	0.00	0.00	221,000.00	220,626.11	11,427.92	0.00	209,198.19	0.00	11,427.92	0.00	373.89
	Total of article 201	**340,000.00**	**-119,000.00**	**0.00**	**0.00**	**0.00**	**221,000.00**	**220,626.11**	**11,427.92**	**0.00**	**209,198.19**	**0.00**	**11,427.92**	**0.00**	**373.89**
2020	Water, gas, electricity and heating	512,000.00	-103,000.00	0.00	0.00	0.00	409,000.00	409,000.00	61,875.16	0.00	347,124.84	0.00	61,875.16	0.00	0.00
	Total of article 202	**512,000.00**	**-103,000.00**	**0.00**	**0.00**	**0.00**	**409,000.00**	**409,000.00**	**61,875.16**	**0.00**	**347,124.84**	**0.00**	**61,875.16**	**0.00**	**0.00**
2030	Maintenance and cleaning	922,000.00	-330,000.00	0.00	0.00	0.00	592,000.00	592,000.00	105,762.60	0.00	486,198.67	38.73	105,762.60	0.00	0.00
	Total of article 203	**922,000.00**	**-330,000.00**	**0.00**	**0.00**	**0.00**	**592,000.00**	**592,000.00**	**105,762.60**	**0.00**	**486,198.67**	**38.73**	**105,762.60**	**0.00**	**0.00**
2040	Fitting out of premises	60,000.00	-40,000.00	0.00	0.00	0.00	20,000.00	12,725.60	2,103.24	0.00	10,622.36	0.00	2,103.24	0.00	7,274.40
	Total of article 204	**60,000.00**	**-40,000.00**	**0.00**	**0.00**	**0.00**	**20,000.00**	**12,725.60**	**2,103.24**	**0.00**	**10,622.36**	**0.00**	**2,103.24**	**0.00**	**7,274.40**
2050	Security and surveillance of buildings	178,000.00	-5,000.00	0.00	0.00	0.00	173,000.00	155,898.06	72,354.88	0.00	83,543.18	0.00	72,354.88	0.00	17,101.94
	Total of article 205	**178,000.00**	**-5,000.00**	**0.00**	**0.00**	**0.00**	**173,000.00**	**155,898.06**	**72,354.88**	**0.00**	**83,543.18**	**0.00**	**72,354.88**	**0.00**	**17,101.94**
2080	Other expenditure preliminary to construction or fitting-out of a building	42,000.00	0.00	6,708,000.00	0.00	0.00	6,750,000.00	3,814,372.39	3,232,991.43	0.00	581,380.96	0.00	3,232,991.43	2,150,000.00	785,627.61
	Total of article 208	**42,000.00**	**0.00**	**6,708,000.00**	**0.00**	**0.00**	**6,750,000.00**	**3,814,372.39**	**3,232,991.43**	**0.00**	**581,380.96**	**0.00**	**3,232,991.43**	**2,150,000.00**	**785,627.61**
2090	Other expenditure on buildings	5,465,000.00	-1,269,000.00	20,000.00	0.00	0.00	4,216,000.00	4,207,343.72	53,903.42	0.00	3,263,606.82	889,833.48	53,903.42	0.00	8,656.28
	Total of article 209	**5,465,000.00**	**-1,269,000.00**	**20,000.00**	**0.00**	**0.00**	**4,216,000.00**	**4,207,343.72**	**53,903.42**	**0.00**	**3,263,606.82**	**889,833.48**	**53,903.42**	**0.00**	**8,656.28**
	Total of chapter 20	**16,945,000.00**	**-2,785,000.00**	**6,728,000.00**	**0.00**	**0.00**	**20,888,000.00**	**17,918,671.64**	**3,540,418.65**	**0.00**	**11,416,674.67**	**2,961,578.32**	**3,540,418.65**	**2,150,000.00**	**819,328.36**

Art./ item	Heading	Original budget	Transfers - sender	Transfers - receiver	SAB	Transfer of reserve	Current budget	Total committed	Unused commitment	Invoices	Payments	Regularisations	Automatic carry forward	Non-automatic carry forward	Unused appropriations
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Chapter 21 - expenditure on corporate data processing														
211	Maintenance of computer networks & equipment														
2110	Purchases of hardware for corporate processes	84,000.00	-24,000.00	35,000.00	0.00	0.00	95,000.00	93,698.77	8,196.61	0.00	85,502.16	0.00	8,196.61	0.00	1,301.23
2111	Purchase of software for corporate processes	28,000.00	0.00	54,000.00	0.00	0.00	82,000.00	80,538.35	70,166.07	0.00	10,372.28	0.00	70,166.07	0.00	1,461.65
2112	Replacement of hardware and software for corporate processes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2113	Hire of hardware and software for corporate processes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2114	Maintenance and repair of hardware and software for corporate processes	4,132,000.00	-561,000.00	1,052,000.00	0.00	0.00	4,623,000.00	4,622,996.06	1,676,818.05	0.00	2,946,178.01	0.00	1,676,818.05	0.00	3.94
2115	Analysis, programming and technical assistance for corporate processes	3,457,000.00	-30,000.00	637,000.00	0.00	0.00	4,064,000.00	2,811,684.00	750,694.60	0.00	2,060,989.40	0.00	750,694.60	1,050,000.00	202,316.00
	Total of article 211	**7,701,000.00**	**-615,000.00**	**1,778,000.00**	**0.00**	**0.00**	**8,864,000.00**	**7,608,917.18**	**2,505,875.33**	**0.00**	**5,103,041.85**	**0.00**	**2,505,875.33**	**1,050,000.00**	**205,082.82**
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	0.00	0.00	0.00	0.00	0.00
2121	Purchase of new software for specified projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2122	Replacement 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	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00
2124	Maintenance and repair 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	0.00	0.00	0.00	0.00	0.00
2125	Analysis, programming and technical assistance for specified projects	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total of article 212	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	Total of chapter 21	**7,701,000.00**	**-615,000.00**	**1,778,000.00**	**0.00**	**0.00**	**8,864,000.00**	**7,608,917.18**	**2,505,875.33**	**0.00**	**5,103,041.85**	**0.00**	**2,505,875.33**	**1,050,000.00**	**205,082.82**
	Chapter 22 - movable property and associated cost														
220	Technical equipment and installations														
2200	New purchases of technical equipment and installations	61,000.00	-40,000.00	0.00	0.00	0.00	21,000.00	18,744.14	11,486.18	0.00	7,257.96	0.00	11,486.18	0.00	2,255.86
2201	Replacement of technical equipment and installations	35,000.00	-5,000.00	0.00	0.00	0.00	30,000.00	26,421.10	13,211.12	0.00	13,209.98	0.00	13,211.12	0.00	3,578.90
2202	Hire of technical equipment and installations	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00
2203	Lease, maintenance and repair of technical equipment and installations	936,000.00	-15,000.00	40,000.00	0.00	0.00	961,000.00	929,596.99	42,411.08	-170.99	887,356.90	0.00	42,240.09	0.00	31,403.01
	Total of article 220	**1,033,000.00**	**-60,000.00**	**40,000.00**	**0.00**	**0.00**	**1,013,000.00**	**974,762.23**	**67,108.38**	**-170.99**	**907,824.84**	**0.00**	**66,937.39**	**0.00**	**38,237.77**

Art./ item	Heading	Original budget	Transfers - sender	Transfers - receiver	SAB	Transfer of reserve	Current budget	Total committed	Unused commitment	Invoices	Payments	Regularisations	Automatic carry forward	Non-automatic carry forward	Unused appropriations
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
221	Furniture														
2210	New purchases of furniture	12,000.00	-20,000.00	40,000.00	0.00	0.00	32,000.00	31,829.34	12,420.70	0.00	19,408.64	0.00	12,420.70	0.00	170.66
2211	Replacement of furniture	60,000.00	-42,000.00	0.00	0.00	0.00	18,000.00	3,781.00	3,781.00	0.00	0.00	0.00	3,781.00	0.00	14,219.00
2212	Hire of furniture	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total of article 221	**72,000.00**	**-62,000.00**	**40,000.00**	**0.00**	**0.00**	**50,000.00**	**35,610.34**	**16,201.70**	**0.00**	**19,408.64**	**0.00**	**16,201.70**	**0.00**	**14,389.66**
223	Vehicles														
2232	Hire of vehicles	1,000.00	0.00	1,000.00	0.00	0.00	2,000.00	1,100.89	0.00	0.00	836.49	264.40	0.00	0.00	899.11
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	0.00	0.00	0.00	0.00	0.00
	Total of article 223	**1,000.00**	**0.00**	**1,000.00**	**0.00**	**0.00**	**2,000.00**	**1,100.89**	**0.00**	**0.00**	**836.49**	**264.40**	**0.00**	**0.00**	**899.11**
225	Documentation and library expenditure														
2250	Library funds, purchase of books	65,000.00	0.00	0.00	0.00	0.00	65,000.00	36,405.81	10,268.58	0.00	26,137.23	0.00	10,268.58	0.00	28,594.19
2252	Subscription to newspapers and periodicals	428,000.00	0.00	15,000.00	0.00	0.00	443,000.00	425,821.07	38,533.97	0.00	387,287.10	0.00	38,533.97	0.00	17,178.93
	Total of article 225	**493,000.00**	**0.00**	**15,000.00**	**0.00**	**0.00**	**508,000.00**	**462,226.88**	**48,802.55**	**0.00**	**413,424.33**	**0.00**	**48,802.55**	**0.00**	**45,773.12**
	Total of chapter 22	**1,599,000.00**	**-122,000.00**	**96,000.00**	**0.00**	**0.00**	**1,573,000.00**	**1,473,700.34**	**132,112.63**	**-170.99**	**1,341,494.30**	**264.40**	**131,941.64**	**0.00**	**99,299.66**
	Chapter 23 - current administrative expenditure														
2300	Stationery and office supplies	304,000.00	-85,000.00	0.00	0.00	0.00	219,000.00	210,720.66	28,066.67	0.00	182,653.99	0.00	28,066.67	0.00	8,279.34
	Total of article 230	**304,000.00**	**-85,000.00**	**0.00**	**0.00**	**0.00**	**219,000.00**	**210,720.66**	**28,066.67**	**0.00**	**182,653.99**	**0.00**	**28,066.67**	**0.00**	**8,279.34**
232	Financial charges														
2320	Bank charges	40,000.00	0.00	0.00	0.00	0.00	40,000.00	40,000.00	25,341.67	0.00	0.00	14,658.33	25,341.67	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	0.00	0.00	0.00	0.00	0.00
	Total of article 232	**40,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**40,000.00**	**40,000.00**	**25,341.67**	**0.00**	**0.00**	**14,658.33**	**25,341.67**	**0.00**	**0.00**
2330	Legal expenses	80,000.00	0.00	22,000.00	0.00	0.00	102,000.00	101,098.25	3,966.23	0.00	97,132.02	0.00	3,966.23	0.00	901.75
	Total of article 233	**80,000.00**	**0.00**	**22,000.00**	**0.00**	**0.00**	**102,000.00**	**101,098.25**	**3,966.23**	**0.00**	**97,132.02**	**0.00**	**3,966.23**	**0.00**	**901.75**
2340	Damages	20,000.00	-20,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total of article 234	**20,000.00**	**-20,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

Art./ item	Heading	Original budget	Transfers - sender	Transfers - receiver	SAB	Transfer of reserve	Current budget	Total committed	Unused commitment	Invoices	Payments	Regularisations	Automatic carry forward	Non-automatic carry forward	Unused appropriations
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
235	Other operating expenditure														
2350	Miscellaneous insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2353	Departmental removals and associated handling	24,000.00	-25,000.00	42,000.00	0.00	0.00	41,000.00	39,722.24	3,901.49	0.00	35,820.75	0.00	3,901.49	0.00	1,277.76
2354	Archiving of documents	364,000.00	-237,000.00	20,000.00	0.00	0.00	147,000.00	146,426.36	7,315.33	0.00	139,111.03	0.00	7,315.33	0.00	573.64
2358	Business continuity	132,000.00	-59,000.00	0.00	0.00	0.00	73,000.00	68,936.90	25,972.81	0.00	42,964.09	0.00	25,972.81	0.00	4,063.10
2359	Other operating expenditure	262,000.00	-46,000.00	0.00	0.00	0.00	216,000.00	215,471.01	57,333.00	0.00	158,138.01	0.00	57,333.00	0.00	528.99
	Total of article 235	**782,000.00**	**-367,000.00**	**62,000.00**	**0.00**	**0.00**	**477,000.00**	**470,556.51**	**94,522.63**	**0.00**	**376,033.88**	**0.00**	**94,522.63**	**0.00**	**6,443.49**
2390	Publications	10,000.00	0.00	0.00	0.00	**0.00**	10,000.00	3,204.64	1,450.00	0.00	1,754.64	0.00	1,450.00	0.00	6,795.36
	Total of article 239	**10,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**10,000.00**	**3,204.64**	**1,450.00**	**0.00**	**1,754.64**	**0.00**	**1,450.00**	**0.00**	**6,795.36**
	Total of chapter 23	**1,236,000.00**	**-472,000.00**	**84,000.00**	**0.00**	**0.00**	**848,000.00**	**825,580.06**	**153,347.20**	**0.00**	**657,574.53**	**14,658.33**	**153,347.20**	**0.00**	**22,419.94**
	Chapter 24 - postal charges and telecommunications														
2400	Postage and delivery charges	291,000.00	-177,000.00	0.00	0.00	0.00	114,000.00	107,313.59	21,010.77	0.00	86,262.54	40.28	21,010.77	0.00	6,686.41
	Total of article 240	**291,000.00**	**-177,000.00**	**0.00**	**0.00**	**0.00**	**114,000.00**	**107,313.59**	**21,010.77**	**0.00**	**86,262.54**	**40.28**	**21,010.77**	**0.00**	**6,686.41**
241	Telecommunications														
2410	Telecommunications charges	609,000.00	-268,000.00	0.00	0.00	0.00	341,000.00	334,240.96	24,734.90	0.00	309,506.06	0.00	24,734.90	0.00	6,759.04
2411	Telecommunications equipment	59,000.00	0.00	0.00	0.00	0.00	59,000.00	57,550.44	20,184.89	0.00	37,365.55	0.00	20,184.89	0.00	1,449.56
	Total of article 241	**668,000.00**	**-268,000.00**	**0.00**	**0.00**	**0.00**	**400,000.00**	**391,791.40**	**44,919.79**	**0.00**	**346,871.61**	**0.00**	**44,919.79**	**0.00**	**8,208.60**
	Total of chapter 24	**959,000.00**	**-445,000.00**	**0.00**	**0.00**	**0.00**	**514,000.00**	**499,104.99**	**65,930.56**	**0.00**	**433,134.15**	**40.28**	**65,930.56**	**0.00**	**14,895.01**
	Chapter 25 - expenditure on formal and other meetings														
2500	Meetings in general	5,000.00	0.00	0.00	0.00	0.00	5,000.00	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00	4,000.00
2501	Memberships to fora	133,000.00	-17,000.00	0.00	0.00	0.00	116,000.00	85,581.18	0.00	0.00	85,581.18	0.00	0.00	0.00	30,418.82
	Total of article 250	**138,000.00**	**-17,000.00**	**0.00**	**0.00**	**0.00**	**121,000.00**	**86,581.18**	**1,000.00**	**0.00**	**85,581.18**	**0.00**	**1,000.00**	**0.00**	**34,418.82**
	Total of chapter 25	**138,000.00**	**-17,000.00**	**0.00**	**0.00**	**0.00**	**121,000.00**	**86,581.18**	**1,000.00**	**0.00**	**85,581.18**	**0.00**	**1,000.00**	**0.00**	**34,418.82**
	Total of title 2	**28,578,000.00**	**-4,456,000.00**	**8,686,000.00**	**0.00**	**0.00**	**32,808,000.00**	**28,412,555.39**	**6,398,684.37**	**-170.99**	**19,037,500.68**	**2,976,541.33**	**6,398,513.38**	**3,200,000.00**	**1,195,444.61**

Art./ item	Heading	Original budget	Transfers - sender	Transfers - receiver	SAB	Transfer of reserve	Current budget	Total committed	Unused commitment	Invoices	Payments	Regularisations	Automatic carry forward	Non-automatic carry forward	Unused appropriations
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Title 3 - operating expenditure														
300	Meetings														
3000	Reimbursement of persons attending meetings	8,250,000.00	-54,200.00	2,100.00	0.00	0.00	8,197,900.00	7,241,715.37	370,000.00	0.00	6,870,927.34	788.03	370,000.00	0.00	956,184.63
3001	Interpretation	21,000.00	-2,100.00	6,200.00	0.00	0.00	25,100.00	24,852.00	12,376.00	0.00	12,476.00	0.00	12,376.00	0.00	248.00
3002	Catering	100,000.00	-7,000.00	0.00	0.00	0.00	93,000.00	92,948.22	11,576.08	0.00	81,372.14	0.00	11,576.08	0.00	51.78
3003	Other expenditure in relation to meetings	100,000.00	-2,000.00	0.00	0.00	0.00	98,000.00	71,330.00	0.00	0.00	71,330.00	0.00	0.00	0.00	26,670.00
	Total of article 300	**8,471,000.00**	**-65,300.00**	**8,300.00**	**0.00**	**0.00**	**8,414,000.00**	**7,430,845.59**	**393,952.08**	**0.00**	**7,036,105.48**	**788.03**	**393,952.08**	**0.00**	**983,154.41**
301	Evaluation of medicinal products														
3010	Evaluation of medicinal products	74,925,000.00	-3,022,000.00	0.00	0.00	0.00	71,903,000.00	69,460,505.37	18,309,977.87	0.00	51,150,527.50	0.00	18,309,977.87		2,442,494.63
	Total of article 301	**74,925,000.00**	**-3,022,000.00**	**0.00**	**0.00**	**0.00**	**71,903,000.00**	**69,460,505.37**	**18,309,977.87**	**0.00**	**51,150,527.50**	**0.00**	**18,309,977.87**	**0.00**	**2,442,494.63**
302	Translation expenses														
3020	Translation centre, Luxembourg	3,019,000.00	0.00	0.00	0.00	0.00	3,019,000.00	2,859,975.76	489,219.25	0.00	2,370,756.51	0.00	489,219.25	0.00	159,024.24
3021	Other translations	1,377,000.00	0.00	0.00	0.00	0.00	1,377,000.00	1,051,620.00	445,760.00	0.00	605,860.00	0.00	445,760.00	0.00	325,380.00
	Total of article 302	**4,396,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**4,396,000.00**	**3,911,595.76**	**934,979.25**	**0.00**	**2,976,616.51**	**0.00**	**934,979.25**	**0.00**	**484,404.24**
3030	Studies and consultants	180,000.00	0.00	0.00	0.00	0.00	180,000.00	75,683.83	37,030.00	0.00	38,653.83	0.00	37,030.00	0.00	104,316.17
	Total of article 303	**180,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**180,000.00**	**75,683.83**	**37,030.00**	**0.00**	**38,653.83**	**0.00**	**37,030.00**	**0.00**	**104,316.17**
3040	Information and publications	175,000.00	0.00	0.00	0.00	0.00	175,000.00	98,994.35	20,065.83	8,607.74	70,320.78	0.00	28,673.57	0.00	76,005.65
	Total of article 304	**175,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**175,000.00**	**98,994.35**	**20,065.83**	**8,607.74**	**70,320.78**	**0.00**	**28,673.57**	**0.00**	**76,005.65**
3050	European Union programmes	500,000.00	0.00	50,000.00			550,000.00	443,535.57	9,000.00		297,902.50	136,633.07	9,000.00	0.00	106,464.43
	Total of article 305	**500,000.00**	**0.00**	**50,000.00**	**0.00**	**0.00**	**550,000.00**	**443,535.57**	**9,000.00**	**0.00**	**297,902.50**	**136,633.07**	**9,000.00**	**0.00**	**106,464.43**
310	Expenditure on data processing related to the lifecycle of medicinal products														
3100	Purchases of new hardware related to the lifecycle of medicinal products	16,000.00	0.00	0.00	0.00	0.00	16,000.00	15,867.32	1,622.30	0.00	14,245.02	0.00	1,622.30	0.00	132.68
3101	Purchase of new software related to the lifecycle of medicinal products	22,000.00	0.00	0.00	0.00	0.00	22,000.00	19,655.16	0.00	0.00	19,655.16	0.00	0.00	0.00	2,344.84
3102	Replacement of hardware and software related to the lifecycle of medicinal products	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3103	Hire of hardware and software related to the lifecycle of medicinal products	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3104	Maintenance and repair of hardware and software related to the lifecycle of medicinal products	2,437,000.00	-182,000.00	364,000.00	0.00	0.00	2,619,000.00	2,602,579.54	882,791.06	0.00	1,719,788.48	0.00	882,791.06	0.00	16,420.46

Art./ item	Heading	Original budget	Transfers - sender	Transfers - receiver	SAB	Transfer of reserve	Current budget	Total committed	Unused commitment	Invoices	Payments	Regularisations	Automatic carry forward	Non-automatic carry forward	Unused appropriations
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
3105	Analysis, programming and technical assistance related to the lifecycle of medicinal products	3,317,000.00	-300,000.00	0.00	0.00	0.00	3,017,000.00	3,016,055.00	2,733,411.30	0.00	282,643.70	0.00	2,733,411.30	0.00	945.00
	Total of article 310	**5,792,000.00**	**-482,000.00**	**364,000.00**	**0.00**	**0.00**	**5,674,000.00**	**5,654,157.02**	**3,617,824.66**	**0.00**	**2,036,332.36**	**0.00**	**3,617,824.66**	**0.00**	**19,842.98**
311	Expenditure on data processing for special programmes														
3110	Purchases of new hardware for special programmes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3111	Purchase of new software for special programmes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3112	Replacement of hardware and software for special programmes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3113	Hire of hardware and software for special programmes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3114	Maintenance and repair of hardware and software for special programmes	5,260,000.00	-1,416,000.00	708,000.00	0.00	0.00	4,552,000.00	4,537,153.27	1,199,863.62	0.00	3,337,289.65	0.00	1,199,863.62	0.00	14,846.73
3115	Analysis, programming and technical assistance for special programmes	6,637,000.00	-337,000.00	0.00	0.00	0.00	6,300,000.00	6,299,212.38	4,096,783.58	0.00	2,202,428.80	0.00	4,096,783.58	0.00	787.62
	Total of article 311	**11,897,000.00**	**-1,753,000.00**	**708,000.00**	**0.00**	**0.00**	**10,852,000.00**	**10,836,365.65**	**5,296,647.20**	**0.00**	**5,539,718.45**	**0.00**	**5,296,647.20**	**0.00**	**15,634.35**
	Total of chapter 30	**106,336,000.00**	**-5,322,300.00**	**1,130,300.00**	**0.00**	**0.00**	**102,144,000.00**	**97,911,683.14**	**28,619,476.89**	**8,607.74**	**69,146,177.41**	**137,421.10**	**28,628,084.63**	**0.00**	**4,232,316.86**
	Total of title 3	**106,336,000.00**	**-5,322,300.00**	**1,130,300.00**	**0.00**	**0.00**	**102,144,000.00**	**97,911,683.14**	**28,619,476.89**	**8,607.74**	**69,146,177.41**	**137,421.10**	**28,628,084.63**	**0.00**	**4,232,316.86**
	Title 9 - other expenditure														
900	Provisional appropriation														
9000	Provisional appropriation	0.00	0.00	0.00			0.00	0.00			0.00		0.00	0.00	0.00
	Total of article 900	**0.00**	**0.00**	**0.00**			**0.00**	**0.00**			**0.00**		**0.00**	**0.00**	**0.00**
	Total expenses	**208,863,000.00**	**-12,723,300.00**	**12,723,300.00**	**0.00**	**0.00**	**208,863,000.00**	**198,862,912.76**	**35,850,580.67**	**8,436.75**	**163,606,780.17**	**-602,884.83**	**35,859,017.42**	**3,200,000.00**	**6,800,087.24**

14. Statement of the development and use of appropriations carried forward

Statement of the development and use of appropriations carried forward from the financial year 2010 to 2011 in accordance with Art. 10.6 of the Financial Regulation

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Item	Heading	Appropriations carried forward from 2010	Total committed	Unused commitment	Invoices	Payments made	Regularisations	Unused appropriations
1	2	3	4	5	6	7	8	9
	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	52,245.00	42,790.51	0.00	0.00	42,790.51	0.00	9,454.49
	Total of article 112	**52,245.00**	**42,790.51**	**0.00**	**0.00**	**42,790.51**	**0.00**	**9,454.49**
1174	Payment for administrative assistance from the Community institutions	8,400.00	8,388.21	0.00	0.00	8,388.21	0.00	11.79
1175	Interim services	224,864.00	219,856.00	0.00	0.00	219,856.00	0.00	5,008.00
	Total of article 117	**233,264.00**	**228,244.21**	**0.00**	**0.00**	**228,244.21**	**0.00**	**5,019.79**
1180	Miscellaneous expenditure on recruitment	25,770.00	18,712.38	0.00	0.00	17,004.86	1,707.52	7,057.62
1183	Removal expenses	16,250.00	16,075.07	0.00	0.00	16,075.07	0.00	174.93
	Total of article 118	**42,020.00**	**34,787.45**	**0.00**	**0.00**	**33,079.93**	**1,707.52**	**7,232.55**
	Total of article 11	**42,020.00**	**34,787.45**	**0.00**	**0.00**	**33,079.93**	**1,707.52**	**7,232.55**
	Chapter 13 - missions and duty travel							
1300	Mission expenses, travel expenses and incidental expenditure	92,700.00	91,035.11	0.00	0.00	91,035.11	0.00	1,664.89
	Total of article 130	**92,700.00**	**91,035.11**	**0.00**	**0.00**	**91,035.11**	**0.00**	**1,664.89**
	Total of chapter 13	**92,700.00**	**91,035.11**	**0.00**	**0.00**	**91,035.11**	**0.00**	**1,664.89**
	Chapter 14 - socio-medical infrastructure							
1400	Restaurant and canteens	47,680.00	40,256.70	0.00	0.00	40,256.70	0.00	7,423.30
	Total of article 140	**47,680.00**	**40,256.70**	**0.00**	**0.00**	**40,256.70**	**0.00**	**7,423.30**
1410	Medical service	25,935.00	24,397.82	0.00	0.00	24,397.82	0.00	1,537.18
	Total of article 141	**25,935.00**	**24,397.82**	**0.00**	**0.00**	**24,397.82**	**0.00**	**1,537.18**
	Total of chapter 14	**73,615.00**	**64,654.52**	**0.00**	**0.00**	**64,654.52**	**0.00**	**8,960.48**
	Chapter 15 - exchanges of civil servants and experts							
1520	Staff exchanges between community institutions and the public and private sectors, visiting experts	540,600.00	504,200.44	0.00	0.00	504,200.44	0.00	36,399.56
1530	Cost of organising graduate traineeships with the agency	4,200.00	4,121.77	0.00	0.00	4,121.77	0.00	78.23
	Total of article 152	**544,800.00**	**508,322.21**	**0.00**	**0.00**	**508,322.21**	**0.00**	**36,477.79**
	Total of chapter 15	**544,800.00**	**508,322.21**	**0.00**	**0.00**	**508,322.21**	**0.00**	**36,477.79**
	Chapter 16 - social welfare							
1620	Social contacts between staff and other welfare expenditure	3,758.00	1,706.68	0.00	0.00	1,706.68	0.00	2,051.32
	Total of article 162	**3,758.00**	**1,706.68**	**0.00**	**0.00**	**1,706.68**	**0.00**	**2,051.32**
	Chapter 17 - entertainment and representation							
1700	Entertainment and representation expenses	47,261.00	42,330.97	0.00	0.00	42,330.97	0.00	4,930.03
	Total of article 170	**47,261.00**	**42,330.97**	**0.00**	**0.00**	**42,330.97**	**0.00**	**4,930.03**
	Total of chapter 17	**47,261.00**	**42,330.97**	**0.00**	**0.00**	**42,330.97**	**0.00**	**4,930.03**
	Total of title 1	**1,089,663.00**	**1,013,871.66**	**0.00**	**0.00**	**1,012,164.14**	**1,707.52**	**75,791.34**
	Title 2 - buildings, equipment, and miscellaneous operating expenditure							
	Chapter 20 - investments in immovable property, renting of buildings and associated costs							
2000	Rent	30,207.00	28,332.96	0.00	0.00	28,332.96	0.00	1,874.04
	Total of article 200	**30,207.00**	**28,332.96**	**0.00**	**0.00**	**28,332.96**	**0.00**	**1,874.04**
2010	Insurance	25,000.00	11,140.70	0.00	0.00	11,140.70	0.00	13,859.30
	Total of article 201	**25,000.00**	**11,140.70**	**0.00**	**0.00**	**11,140.70**	**0.00**	**13,859.30**
2020	Water, gas, electricity and heating	74,060.00	59,065.51	0.00	0.00	59,065.51	0.00	14,994.49
	Total of article 202	**74,060.00**	**59,065.51**	**0.00**	**0.00**	**59,065.51**	**0.00**	**14,994.49**
2030	Maintenance and cleaning	94,466.00	89,956.50	0.00	0.00	89,956.50	0.00	4,509.50
	Total of article 203	**94,466.00**	**89,956.50**	**0.00**	**0.00**	**89,956.50**	**0.00**	**4,509.50**

Item	Heading	Appropriations carried forward from 2010	Total committed	Unused commitment	Invoices	Payments made	Regularisations	Unused appropriations
1	2	3	4	5	6	7	8	9
2040	Fitting out of premises	129,001.00	70,110.50	0.00	0.00	70,110.50	0.00	58,890.50
	Total of article 204	**129,001.00**	**70,110.50**	**0.00**	**0.00**	**70,110.50**	**0.00**	**58,890.50**
2050	Security and surveillance of buildings	60,741.00	52,296.29	0.00	0.00	52,296.29	0.00	8,444.71
	Total of article 205	**60,741.00**	**52,296.29**	**0.00**	**0.00**	**52,296.29**	**0.00**	**8,444.71**
2080	Other expenditure preliminary to construction or fitting-out of a building	246,767.00	229,752.29	0.00	0.00	229,752.29	0.00	17,014.71
	Total of article 208	**246,767.00**	**229,752.29**	**0.00**	**0.00**	**229,752.29**	**0.00**	**17,014.71**
2090	Other expenditure on buildings	215,128.00	48,574.96	0.00	0.00	48,574.96	0.00	166,553.04
	Total of article 209	**215,128.00**	**48,574.96**	**0.00**	**0.00**	**48,574.96**	**0.00**	**166,553.04**
	Total of chapter 20	**875,370.00**	**589,229.71**	**0.00**	**0.00**	**589,229.71**	**0.00**	**286,140.29**
	Chapter 21 - expenditure on corporate data processing							
2110	Purchases of hardware for corporate processes	544,460.00	541,306.48	0.00	0.00	541,306.48	0.00	3,153.52
2111	Purchase of software for corporate processes	303,488.00	272,784.36	0.00	0.00	272,784.36	0.00	30,703.64
2114	Maintenance and repair of hardware and software for corporate processes	1,899,593.00	1,791,520.55	0.00	0.00	1,791,520.55	0.00	108,072.45
2115	Analysis, programming and technical assistance for corporate processes	2,113,195.00	2,113,035.00	0.00	0.00	2,113,035.00	0.00	160.00
	Total of article 211	**4,860,736.00**	**4,718,646.39**	**0.00**	**0.00**	**4,718,646.39**	**0.00**	**142,089.61**
2120	Purchases of new hardware for specified projects	138,126.00	138,125.32	0.00	0.00	138,125.32	0.00	0.68
2124	Maintenance and repair of hardware and software for specified projects	1,904,172.00	1,837,764.37	0.00	0.00	1,837,764.37	0.00	66,407.63
2125	Analysis, programming and technical assistance for specified projects	9,514,785.00	9,036,449.42	0.00	0.00	9,036,449.42	0.00	478,335.58
	Total of article 212	**11,557,083.00**	**11,012,339.11**	**0.00**	**0.00**	**11,012,339.11**	**0.00**	**544,743.89**
	Total of chapter 21	**16,417,819.00**	**15,730,985.50**	**0.00**	**0.00**	**15,730,985.50**	**0.00**	**686,833.50**
	Chapter 22 - movable property and associated cost							
2200	New purchases of technical equipment and installations	2,522.00	2,473.82	0.00	0.00	2,473.82	0.00	48.18
2203	Lease, maintenance and repair of technical equipment and installations	72,095.00	54,001.37	0.00	0.00	54,001.37	0.00	18,093.63
	Total of article 220	**74,617.00**	**56,475.19**	**0.00**	**0.00**	**56,475.19**	**0.00**	**18,141.81**
2210	New purchases of furniture	10,382.00	10,381.50	0.00	0.00	10,381.50	0.00	0.50
	Total of article 221	**10,382.00**	**10,381.50**	**0.00**	**0.00**	**10,381.50**	**0.00**	**0.50**
2232	Hire of vehicles	119.00	0.00	0.00	0.00	0.00	0.00	119.00
	Total of article 223	**119.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**119.00**
2250	Library funds, purchase of books	18,314.00	13,734.58	0.00	0.00	13,734.58	0.00	4,579.42
2252	Subscription to newspapers and periodicals	45,250.00	42,578.18	0.00	0.00	42,578.18	0.00	2,671.82
	Total of article 225	**63,564.00**	**56,312.76**	**0.00**	**0.00**	**56,312.76**	**0.00**	**7,251.24**
	Total of chapter 22	**148,682.00**	**123,169.45**	**0.00**	**0.00**	**123,169.45**	**0.00**	**25,512.55**
	Chapter 23 - current administrative expenditure							
2300	Stationery and office supplies	14,454.00	14,180.07	0.00	0.00	14,180.07	0.00	273.93
	Total of article 230	**14,454.00**	**14,180.07**	**0.00**	**0.00**	**14,180.07**	**0.00**	**273.93**
2320	Bank charges	13,781.00	7,133.06	0.00	0.00	0.00	7,133.06	6,647.94
	Total of article 232	**13,781.00**	**7,133.06**	**0.00**	**0.00**	**0.00**	**7,133.06**	**6,647.94**
2330	Legal expenses	6,500.00	5,928.01	0.00	0.00	5,928.01	0.00	571.99
	Total of article 233	**6,500.00**	**5,928.01**	**0.00**	**0.00**	**5,928.01**	**0.00**	**571.99**
2350	Miscellaneous insurance	1,506.00	1,443.65	0.00	0.00	1,443.65	0.00	62.35
2353	Departmental removals and associated handling	5,249.00	5,179.66	0.00	0.00	5,179.66	0.00	69.34
2354	Archiving of documents	20,249.00	19,867.47	0.00	0.00	19,867.47	0.00	381.53
2358	Business continuity	25,942.00	25,446.03	0.00	0.00	25,446.03	0.00	495.97
2359	Other operating expenditure	30,214.00	27,289.06	0.00	0.00	27,289.06	0.00	2,924.94
	Total of article 235	**83,160.00**	**79,225.87**	**0.00**	**0.00**	**79,225.87**	**0.00**	**3,934.13**
	Total of chapter 23	**117,895.00**	**106,467.01**	**0.00**	**0.00**	**99,333.95**	**7,133.06**	**11,427.99**
	Chapter 24 - postal charges and telecommunications							
2400	Postage and delivery charges	16,707.00	12,652.67	0.00	0.00	12,652.67	0.00	4,054.33
	Total of article 240	**16,707.00**	**12,652.67**	**0.00**	**0.00**	**12,652.67**	**0.00**	**4,054.33**

Item	Heading	Appropriations carried forward from 2010	Total committed	Unused commitment	Invoices	Payments made	Regularisations	Unused appropriations
1	2	3	4	5	6	7	8	9
2410	Telecommunications charges	30,505.00	29,366.16	0.00	0.00	29,366.16	0.00	1,138.84
2411	Telecommunications equipment	8,426.00	8,267.29	0.00	0.00	8,267.29	0.00	158.71
	Total of article 241	**38,931.00**	**37,633.45**	**0.00**	**0.00**	**37,633.45**	**0.00**	**1,297.55**
	Total of chapter 24	**55,638.00**	**50,286.12**	**0.00**	**0.00**	**50,286.12**	**0.00**	**5,351.88**
	Chapter 25 - expenditure on formal and other meetings							**5,351.88**
2501	Memberships to fora	234.00	208.09	0.00	0.00	208.09	0.00	25.91
	Total of article 250	**234.00**	**208.09**	**0.00**	**0.00**	**208.09**	**0.00**	**25.91**
	Total of chapter 25	**234.00**	**208.09**	**0.00**	**0.00**	**208.09**	**0.00**	**25.91**
	Total of title 2	**17,615,638.00**	**16,600,345.88**	**0.00**	**0.00**	**16,593,212.82**	**7,133.06**	**1,015,292.12**
	Title 3 - operating expenditure							
3000	Reimbursement of persons attending meetings	900,000.00	804,132.82	0.00	0.00	804,132.82	0.00	95,867.18
3001	Interpretation	10,284.00	10,284.00	0.00	0.00	10,284.00	0.00	-
3002	Catering	11,849.00	11,625.20	0.00	0.00	11,625.20	0.00	223.80
3003	Other expenditure in relation to meetings	19,024.00	19,024.00	0.00	0.00	19,024.00	0.00	-
	Total of article 300	**941,157.00**	**845,066.02**	**0.00**	**0.00**	**845,066.02**	**0.00**	**96,090.98**
3010	Evaluation of medicinal products	20,859,591.00	19,896,822.50	149,230.00	9,550.00	19,738,042.50	0.00	**962,768.50**
	Total of article 301	**20,859,591.00**	**19,896,822.50**	**149,230.00**	**9,550.00**	**19,738,042.50**	**0.00**	**962,768.50**
3020	Translation centre, Luxembourg	596,951.00	596,950.73	0.00	0.00	596,950.73	0.00	0.27
3021	Other translations	514,160.00	513,400.00	0.00	0.00	513,400.00	0.00	760.00
	Total of article 302	**1,111,111.00**	**1,110,350.73**	**0.00**	**0.00**	**1,110,350.73**	**0.00**	**760.27**
3030	Studies and consultants	9,512.00	5,848.55	0.00	0.00	5,848.55	0.00	3,663.45
	Total of article 303	**9,512.00**	**5,848.55**	**0.00**	**0.00**	**5,848.55**	**0.00**	**3,663.45**
3040	Information and publications	4,501.00	4,065.51	0.00	0.00	4,065.51	0.00	435.49
	Total of article 304	**4,501.00**	**4,065.51**	**0.00**	**0.00**	**4,065.51**	**0.00**	**435.49**
3050	European Union programmes	23,896.00	23,895.34	0.00		23,895.34	0.00	0.66
	Total of article 305	**23,896.00**	**23,895.34**	**0.00**	**0.00**	**23,895.34**	**0.00**	**0.66**
	Total of chapter 30	**22,949,768.00**	**21,886,048.65**	**149,230.00**	**9,550.00**	**21,727,268.65**	**0.00**	**1,222,499.35**
	Total of title 3	**22,949,768.00**	**21,886,048.65**	**149,230.00**	**9,550.00**	**21,727,268.65**	**0.00**	**1,222,499.35**
	Total expenses	**41,655,069.00**	**39,500,266.19**	**149,230.00**	**9,550.00**	**39,332,645.61**	**8,840.58**	**2,313,582.81**

Statement of the development and use of appropriations carried forward from the financial year 2010 to 2011 in accordance with Art. 10.6 of the Financial Regulation

Item	Heading	Appropriations carried forward from 2010	Total committed	Unused commitment	Invoices	Payments made	Regularisations	Unused appropriations
1	2	3	4	5	6	7	8	9
	Title 2 - buildings, equipment, and miscellaneous operating expenditure							
	Chapter 20 - investments in immovable property, renting of buildings and associated costs							
2080	Other expenditure preliminary to construction or fitting-out of a building	3,500,000.00	2,906,262.15	-	-	2,906,262.15	-	593,737.85
	Total of article 208	**3,500,000.00**	**2,906,262.15**	**-**	**-**	**2,906,262.15**	**-**	**593,737.85**
	Total of chapter 20	**3,500,000.00**	**2,906,262.15**	**-**	**-**	**2,906,262.15**	**-**	**593,737.85**
	Grand total	**3,500,000.00**	**2,906,262.15**	**-**	**-**	**2,906,262.15**	**-**	**593,737.85**