EUROPEAN MEDICINES AGENCY
SCIENCE MEDICINES HEALTH

Annual accounts

Financial year 2012

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An agency of the European Union

Accountant's certificate on the annual accounts for the financial year 2012

The annual accounts of the European Medicines Agency for the year 2012 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.43 of the Agency 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, 2012 in all material aspects.

Michael Lenihan

Accounting Officer
London, 19 June 2013

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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 2012 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 273/2012 of 27 March 2012, effective 1st April 2012.

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

The Agency recognises 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 recognized 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 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, 2012 amount to € 26,314,450 (2011: € 24,876,596).

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, 2012, 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.

Development costs for internally generated intangible assets, i.e. computer software, paid to third party consultants as well as internal staff costs, if above the Agency's threshold of € 250,000 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. Development costs below the threshold and 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	%
Internally generated computer software	4	25%
Other computer software	4	25%
Building and fitting out costs	4	25%
Computer hardware	4	25%
Office furniture	10	10%
Technical equipment	8	12.5%

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 contributes 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 2012

Amounts in Euro

ASSETS

	Note	31.12.2012 Final	31.12.2011 Final
Non Current Assets			
Intangible Fixed Assets	1	25,070,846.12	34,839,583.57
Tangible Fixed Assets	2	16,517,496.86	19,012,247.42
Total Non Current Assets		**41,588,342.98**	**53,851,830.99**
Current Assets			
Short term Receivables	3	**64,200,236.01**	**57,709,866.95**
VAT/ Recoverable from Member states		2,122,016.60	1,892,938.29
Consolidated EC Entities	10	-	610,182.40
Debtors		57,996,473.87	51,466,901.64
Provision for doubtful debts		<466,000.00>	<508,560.00>
Sundry receivables		4,547,770.38	4,248,404.62
Cash and Cash Equivalent	4	**45,982,555.17**	**37,494,135.55**
Total Current Assets		**110,182,816.02**	**95,204,002.50**
Total Assets		**151,771,159.00**	**149,055,833.49**

LIABILITIES

	Note	31.12.2012 Final	31.12.2011 Final
Capital			
Accumulated surplus/deficit		88,035,374.49	79,430,465.13
Economic result of the year	5	100,440.05	8,604,909.36
Total Capital		**88,135,814.54**	**88,035,374.49**
Non-Current Liabilities			
Provision for risk and charges	6	**16,100,000.00**	**16,100,000.00**
Current Liabilities			
Deferred Fees		14,160,120.97	14,572,332.37
Current payables	7	29,460,567.30	29,367,021.19
Sundry payables		-	167,068.77
EC Entities		461,877.56	814,036.67
Budgetary result-commission	10	3,452,778.63	-
Total Current Liabilities		**47,535,344.46**	**44,920,459.00**
Total Liabilities		**151,771,159.00**	**149,055,833.49**

7. Economic outturn account for the year ended December 31, 2012

Amounts in Euro

	Notes	31.12.2012 Final	31.12.2011 Final
Operating Income			
Fees relating to marketing authorisations	9	**181,040,963.01**	**168,562,375.82**
European Commission subsidy	10	27,278,146.15	34,129,320.04
EEA subsidy		753,116.00	784,043.40
European Commission subsidy for orphan medicines	11	7,380,580.40	4,461,173.67
European Commission Pre-Financing-Others		297,034.00	390,654.28
Total Community Contributions		**35,708,876.55**	**39,765,191.39**
Administrative revenue	12	9,091,780.00	8,311,920.00
Sundry revenue	13	565,992.66	395,921.80
a) Total Operating Income		**226,407,612.22**	**217,035,409.01**
Operating Charges			
Staff expenditure	14	75,414,394.41	69,455,876.12
Administrative expenditure	15	23,597,654.92	28,693,022.05
Operating Expenditure	16	98,070,728.73	87,684,160.76
Depreciation for year		18,116,939.70	20,433,700.13
Other expenditure		7,974,182.51	1,050,488.85
b) Total Operating Charges		**223,173,900.27**	**207,317,247.91**
c) Surplus / (deficit) from operating activities (c = a - b)		3,233,711.95	9,718,161.10
Surplus / (deficit) from non operating activities (e)	17	<3,133,271.90>	<1,113,251.74>
f) Surplus / (deficit) from ordinary activities (f = c + e)		**100,440.05**	**8,604,909.36**
Surplus / (deficit) from extraordinary items (g)		-	-
Economic Result of the Year (f + g)		**100,440.05**	**8,604,909.36**

8. Cash flow statement for the year ended December 31, 2012

Amounts in Euro

	2012	2011
Cash Flows from ordinary activities	Final	Final
Surplus/(deficit) from ordinary activities	**100,440.05**	**8,604,909.36**
Operating activities		
Adjustments		
Amortization (intangible fixed assets) +	10,193,550.01	10,744,667.42
Depreciation (tangible fixed assets) +	7,923,389.69	9,689,032.71
Increase/(decrease) in Provisions for risks and liabilities	-	1,398,782.37
Increase/(decrease) in Value reduction for doubtful debts	<42,560.00>	20,524.25
(Increase)/decrease in Short term Receivables	<7,058,016.30>	<14,743,351.74>
(Increase)/decrease in Receivables related to consolidated EC entities	610,182.40	<610,182.40>
Increase/(decrease) in Accounts payable	<485,734.06>	<7,751,932.72>
Increase/(decrease) in Liabilities related to consolidated EC entities	3,100,619.52	<9,729,678.61>
(Gains)/losses on sale of Property, plant and equipment	8,030,800.31	4,635,449.64
Net cash Flow from operating activities	**22,372,671.62**	**2,258,220.28**
Cash Flows from investing activities		
Increase of tangible and intangible fixed assets (-)	<13,884,252.00>	<14,741,439.93>
Net cash flow from investing activities	**<13,884,252.00>**	**<14,741,439.93>**
Net increase/(decrease) in cash and cash equivalents	8,488,419.62	<12,483,219.65>
Cash and cash equivalents at the beginning of the period	37,494,135.55	49,977,355.20
Cash and cash equivalents at the end of the period	**45,982,555.17**	**37,494,135.55**

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. De-recognition costs of € 8.03 million includes € 1.1 Million of development costs of a proof of concept (Eudravigilance) which was ultimately not implemented in production, € 6.9 million of consultancy costs incurred for non-development activities (i.e. research, maintenance) as well as various small size project, so-called 'quick wins' for which the total estimated development cost falls below the threshold of € 250,000 set up by EMA for the capitalisation of internally generated intangible assets.

EUR thousands

Intangible fixed assets	Internally generated computer software	Other computer software	Intangible asset under construction	Total
Cost				
Balance 01.01.2012	**46,100**	**12,615**	**17,532**	**76,247**
Additions	4,264	330	3,860	**8,454**
Transfers	8,735	0	<8,735>	**0**
Derecognition	0	0	<8,032>	**<8,032>**
Balance 31.12.2012	**59,099**	**12,945**	**4,625**	**76,669**
Amortisation				
Balance 01.01.2012	**<30,375>**	**<11,032>**	**0**	**<41,407>**
Amortisation	<9,217>	<974>	0	**<10,191>**
Transfers	0	0	0	**0**
Derecognition	0	0	0	**0**
Balance 31.12.2012	**<39,592>**	**<12,006>**	**0**	**<51,598>**
Net book value				
Balance 31.12.2012	**19,507**	**939**	**4,625**	**25,071**

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 2011	**79,430,465.13**	**8,604,909.36**	**88,035,374,49**
Allocation of economic outturn 2011	8,604,909.36	<8,604,909,36>	0.00
Economic outturn 2012	0.00	100,440.05	100,440.05
Balance as of 31 December 2012	**88,035,374,49**	**100,440.05**	**88,135,814.54**

Note 2. Tangible fixed assets

This item comprises the following:

Asset under construction costs of € 8.9 million includes expenditure related to the Agency's planned move to new premises in 2014.

EUR Thousands

Tangible fixed assets	Building and fitting out costs	Computer hardware	Furniture and equipment	Tangible assets under construction	Total
Cost					
Balance 01.01.2012	**38,190**	**10,196**	**6,911**	**3,652**	**58,949**
Additions	0	175	34	5,222	**5,431**
Disposals	0	<318>	<1>	0	**<319>**
Transfer	0	0	0	0	**0**
Other changes	<39>	0	0	39	**0**
Balance 31.12.2012	**38,151**	**10,053**	**6,944**	**8,913**	**64,061**
Depreciation					
Balance 01.01.2012	**<26,923>**	**<7,968>**	**<5,044>**	**0**	**<39,935>**
Depreciation	<5,998>	<1,453>	<476>	0	**<7,927>**
Disposals	0	0	0	0	**0**
Transfers	0	0	0	0	**0**
Write back depreciation	0	318	1	0	**319**
Balance 31.12.2012	**<32,921>**	**<9,103>**	**<5,519>**	**0**	**<47,543>**
Net book value					
Balance 31.12.2012	**5,230**	**949**	**1,425**	**8,913**	**16,517**

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 value added tax (VAT) and air passenger duty (APD) on goods and services invoiced by UK registered entities and subsequently reclaims the amounts. The amount of € 2,122,016 will be recovered in 2013.

Debtors and accrued revenue

This caption includes: EUR thousands

Debtors and accrued revenue	31.12.2012	31.12.2011
Fees invoiced	25,543	15,359
Fees invoiced (payment deferred)	4,199	3,784
Total invoiced fees outstanding as at 31.12.2012	**29,742**	**19,143**
Accrued annual fees	26,314	24,877
Other accrued fees	1,940	7,447
Total debtors and accrued revenue	**57,996**	**51,467**

The fees invoiced with deferred payment relates to applications by Micro, Small and Medium enterprises (SMEs) 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 2013.

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 € 466,000.

Sundry receivables

This caption includes: EUR thousands

Sundry receivables	31.12.2012	31.12.2011
Rent payment of office premises	3,020	3,001
Advance payments and accruals	1,306	1,181
Others	222	66
Total sundry receivables	**4,548**	**4,248**

Note 4. Cash and cash equivalents

Cash and cash equivalents balances comprises the following:

EUR thousands

Cash and cash equivalents	31.12.2012	31.12.2011
Short term deposits	0	34,517
Interest bearing and current accounts	45,972	2,947
Imprest accounts	11	30
Total cash and cash equivalents	**45,983**	**37,494**

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 € 40.84 Million as disclosed in the budgetary outturn account on Part II of this report and €5.9 Million for the salary related dues.

Note 5. Reconciliation of budgetary and economic outturn

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

		31.12.2012	31.12.2011
The budgetary outturn	**a**	**4,063**	**<610>**
Positive movements			
Reversal of budgetary commitments carry forward		29,374	17,586
Capitalisation of intangible assets		8,453	10,700
Capitalisation of tangible assets		5,428	4,041
Revenue due not collected at 31.12.2012		57,388	54,534
Prepaid expenses		124	1,180
Total positive movements	**b**	**100,767**	**88,041**
Negative movements			
Increase (decrease) in deferred revenue		<412>	1,399
Reduction of EC contribution considered as pre-financing		4,063	<610>
Depreciation of intangible assets		10,193	10,745
Depreciation of tangible assets		7,605	9,689
Disposal / write-backs of fixed assets		8,292	4,636
Accrued expenses for untaken leave		175	<80>
Provision for doubtful debts		<42>	20
Reversal of 2011 accrued revenue		24,328	21,924
Reversal on 2011 carry forwards		17,586	16,426
Revenue 2011 collected 2012		17,386	11,659
Miscellaneous		27	20
Provision for accrued expenses		15,529	2,579
Unrealised exchange differences		0	419
Total negative movements	**c**	**104,730**	**78,826**
Economic outturn (a+b-c)		**100**	**8,605**

Note 6. Non- current liabilities

Non-current liabilities includes provision against assets of € 16.1 Million 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 2012.

It also includes liability of € 1.37 million for untaken leave (2011: € 1.18 million) and €8.65 million (2011: €2.57 million) to provide for the European Commission's proposal of a salary increase, which has not been adopted by the Council at the end of 2012.

EUR thousands

Current payables	31.12.2012	31.12.2011
Account payable and accrued charges	11,472	18,272
Accrued rapporteur cost related to annual fees	7,894	7,299
Accrued charges for untaken leave and salary increase	10,274	4,020
	29,640	**29,591**
Carry overs related to EC entities	<179>	<224>
Total current payables	**29,461**	**29,367**

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 2013 to 2014 amounts to approximately €30.4 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 including procurement cases, 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 €0.53 Million.

Note 9. Fees relating to marketing authorisations

Revenue from fees comprises:

EUR thousands

Fees relating for marketing authorisations	2012	2011
Fees for initial applications	26,310	26,250
Annual fees	50,965	53,458
Other fees mainly post-authorisation variations	103,766	88,854
Total fees revenue	**181,041**	**168,562**

Note 10. Budgetary outturn balance

If the amount on the budgetary outturn is a surplus (2012), 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 (2011), it is recovered from the following year contribution. The negative budgetary result of 2011 € 0.6 Million will be recovered from the budgetary surplus € 4.06 Million of 2012

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

Administrative charges	2012	2011
Processing parallel distribution notifications	5,768	5,450
Processing export certificates	1,678	1,460
Other charges	1,645	1,401
Total administrative revenue	**9,091**	**8,311**

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 Organization. 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

Sundry revenue	2012	2011
Refund of service charges	246	0
Other sundry income	320	396
Total sundry revenue	**566**	**396**

Note 14. Staff expenditure

From 2011 to 2012 staff expenditure has increased by 9%, from € 69.4 Million to € 75.4 Million. The increase is mainly due to the accrued provision for salary increase (see Note 7). The total number of staff has increased by 1.16 % from 689 in 2011 to 697 as at 31.12.2012.

Note 15. Administrative expenditure

This comprises:

EUR thousands

Administrative expenditure	2012	2011
Building occupancy costs	16,701	17,705
Communication and networking expenditure on annual IT costs	5,344	9,209
Others, i.e. telecommunication, library, etc	1,553	1,779
Total administrative expenditure	**23,598**	**28,693**

The building occupancy costs have decreased as the agency only carries out essential maintenance and improvement activities as it plans to relocate to new premises in 2014 (see Note 8).

Note 16. Operating expenditure

The principal items included are:

EUR thousands

Operating expenditure	2012	2011
Share of evaluation and annual fees to NCAs	74,368	67,435
Reimbursement of committee members travelling costs and accommodation	6,574	7,147
Translations	4,002	4,186
IT operational expenditure	11,353	8,126
Other	1,774	790
Total operating expenditure	**98,071**	**87,684**

Note 17. Non-operating activities

This caption relates to income from financial sources as follows:

EUR thousands

Non-operating activities	2012	2011
Bank interest income	40	139
Bank charges	<21>	<33>
Differences on exchange	<3,152>	<1,219>
Total non-operating activities	**<3,133>**	**<1,113>**

Interest income

Short-term investment returns were low during 2012 due to the macro-economic situation. An average of interest rate of 0.15% per annum was achieved in the first half of the year. Since the last reduction of the interest rates for the Euro currency at the beginning of July 2012 by the European Central Bank, it has not been possible to achieve any interest on the surplus funds in Euro currency.

Differences on exchange

These are made up as follows:

Differences on exchange	2012	2011
Exchange gain (loss) on hedged amounts and other non-euro currency purchases	<244>	<512>
Exchange gain (loss) on salary related transactions	<2,949>	<388>
Other differences	41	<369>
Total difference on exchange	**<3,152>**	**<1,219>**

The Euro vs. GBP exchange rate fluctuated widely during 2012, in a range from Euro 1.00 = GBP 0.78 to 0.87. The unrealised exchange losses primarily relate to the exchange rate impact of the 2011/2012 salary rappel proposals of the European Commission.

Part II: Reports on the implementation of the budget

11. Revenue and expenditure account for 2012

Budget outturn account		2012 Final	2011 Final
Revenue			
EC contribution including EEA contribution		32,094,223.18	34,303,181.04
EC contribution for orphan medicines		7,490,720.00	4,719,605.00
Evaluation Fees		174,247,820.27	151,204,307.73
Revenue from administrative operations		8,664,610.00	8,429,610.00
Contribution to community programmes		128,193.10	303,376.28
Miscellaneous income		901,852.79	386,046.91
	Total A	**223,527,419.34**	**199,346,126.96**
Expenditure			
Title 1 - Staff			
Payments		74,535,554.01	71,706,254.82
Carry over		715,900.14	832,419.41
	Sub-total	**75,251,454.15**	**72,538,674.23**
Title 2 - Buildings, Equipment and operating expenditure			
Payments		22,380,428.27	22,014,042.01
Carry over		8,436,342.01	9,598,513.38
	Sub-total	**30,816,770.28**	**31,612,555.39**
Title 3 - Operating Expenditure			
Payments		81,097,136.37	69,283,598.51
Carry over		31,692,782.37	28,628,084.63
	Sub-total	**112,789,918.74**	**97,911,683.14**
Total Payments		178,013,118.65	163,003,895.34
Total carry over		40,845,024.52	39,059,017.42
	Total B	**218,858,143.17**	**202,062,912.76**
Budgetary Outturn for the Year (A-B)		**4,669,276.17**	**<2,715,729.90>**
Appropriation from previous year which lapse		2,553,134.88	2,907,301.10
Differences in exchange		<3,159,450.02>	<800,697.70>
Balance of the outturn account for the financial year		**4,062,961.03**	**<610,182.40>**
Balance carried over from n-1		<610,182.40>	9,875,107.18
Positive balance from n-1 reimbursed in year n to the Commission		-	<9,875,107.18>
Pre-financing remaining open (see Note 10)		**3,452,778.63**	**<610,182.40>**

12. General utilisation of appropriations

Financial year 2012

Euro

Heading	Total appropriations 2012	Commitments 2012	Payments made 2012	From 2012 to 2013 automatic carry overs Art 10.6	From 2012 to 2013 non-automatic carry overs Art 10.6	Cancellation of appropriations
Title 1 Staff	77,294,000.00	75,251,454.15	74,535,554.01	715,900.14	-	2,042,545.85
Title 2 Buildings, Equipment and miscellaneous operating expenditure	31,965,000.00	30,816,770.28	22,380,428.27	8,436,342.01	-	1,148,229.72
Title 3 Operating expenditure	113,230,000.00	112,789,918.74	81,097,136.37	31,692,782.37	-	440,081.26
Title 9 Provisional appropriation	-	-	-	-	-	-
	222,489,000.00	**218,858,143.17**	**178,013,118.65**	**40,845,024.52**	**-**	**3,630,856.83**

Carry over 2011-2012

Euro

Heading	Automatic carry over Art 10.6	Non-automatic carry over	Payments against appropriations carried over	Cancellations of automatic carry over	Cancellations non-automatic carry over	Total cancellations
Title 1 Staff	832,419.41	-	762,327.57	70,091.84	-	70,091.84
Title 2 Buildings, Equipment and miscellaneous operating expenditure	6,398,513.38	3,200,000.00	8,724,365.19	753,015.15	121,133.04	874,148.19
Title 3 Operating expenditure	28,628,084.63	-	27,019,189.78	1,608,894.85	-	1,608,894.85
	35,859,017.42	**3,200,000.00**	**36,505,882.54**	**2,432,001.84**	**121,133.04**	**2,553,134.88**

13. Development and use of the appropriations for the financial year 2012

Development and use of the appropriations for the financial year 2012

EURO

Art./item	Heading	Original budget	Transfers - sender	Transfers - receiver	SAB	Transfer of reserve	Current budget	Total committed	Unused commitment	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
	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	36,710,000.00	-429,000.00	0.00	0.00	0.00	36,281,000.00	36,108,642.00	0.00	36,108,802.78	-160.78	0.00	0.00	172,358.00
1101	Family allowances	4,800,000.00	-4,000.00	0.00	0.00	0.00	4,796,000.00	4,692,759.19	0.00	4,692,759.19	0.00	0.00	0.00	103,240.81
1102	Expatriation and foreign residence allowances	5,000,000.00	0.00	0.00	0.00	0.00	5,000,000.00	4,992,148.50	0.00	4,992,148.50	0.00	0.00	0.00	7,851.50
1103	Fixed allowances	93,000.00	0.00	0.00	0.00	0.00	93,000.00	67,005.83	0.00	67,005.83	0.00	0.00	0.00	25,994.17
	Total of article 110	**46,603,000.00**	**-433,000.00**	**0.00**	**0.00**	**0.00**	**46,170,000.00**	**45,860,555.52**	**0.00**	**45,860,716.30**	**-160.78**	**0.00**	**0.00**	**309,444.48**
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
1114	Contract agents	4,362,000.00	0.00	0.00	0.00	0.00	4,362,000.00	4,160,938.26	0.00	4,211,199.43	-50,261.17	0.00	0.00	201,061.74
	Total of article 111	**4,362,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**4,362,000.00**	**4,160,938.26**	**0.00**	**4,211,199.43**	**-50,261.17**	**0.00**	**0.00**	**201,061.74**
112	Further training, language courses and retraining for staff													
1120	Further training, language courses and retraining for staff	950,000.00	0.00	0.00	0.00	0.00	950,000.00	709,517.95	38,015.64	671,502.31	0.00	38,015.64	0.00	240,482.05
	Total of article 112	**950,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**950,000.00**	**709,517.95**	**38,015.64**	**671,502.31**	**0.00**	**38,015.64**	**0.00**	**240,482.05**
114	Miscellaneous allowances and grants													
1140	Birth and death grants	9,000.00	0.00	1,500.00	0.00	0.00	10,500.00	9,717.19	0.00	9,717.19	0.00	0.00	0.00	782.81
1141	Travel expenses from place of employment to place of origin	1,100,000.00	0.00	0.00	0.00	0.00	1,100,000.00	1,074,399.74	0.00	1,075,771.04	-1,371.30	0.00	0.00	25,600.26
1143	Fixed entertainment allowances	2,000.00	0.00	3,000.00	0.00	0.00	5,000.00	4,050.00	0.00	4,050.00	0.00	0.00	0.00	950.00
1144	Fixed local travel allowances	1,000.00	0.00	500.00	0.00	0.00	1,500.00	1,050.72	0.00	1,050.72	0.00	0.00	0.00	449.28
1149	Other allowances and repayments	42,000.00	0.00	0.00	0.00	0.00	42,000.00	37,567.30	0.00	37,567.30	0.00	0.00	0.00	4,432.70
	Total of article 114	**1,154,000.00**	**0.00**	**5,000.00**	**0.00**	**0.00**	**1,159,000.00**	**1,126,784.95**	**0.00**	**1,128,156.25**	**-1,371.30**	**0.00**	**0.00**	**32,215.05**

Development and use of the appropriations for the financial year 2012

EURO

Art./ item	Heading	Original budget	Transfers - sender	Transfers - receiver	SAB	Transfer of reserve	Current budget	Total committed	Unused commitment	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
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
	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**
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	1,000.00
1171	Professional services relating to staff management	79,000.00	0.00	0.00	0.00	0.00	79,000.00	35,219.08	5,775.74	29,443.34	0.00	5,775.74	0.00	43,780.92
1172	Miscellaneous insurances relating to staff activities	258,000.00	0.00	0.00	0.00	0.00	258,000.00	189,030.39	1,929.13	187,101.26	0.00	1,929.13	0.00	68,969.61
1173	Translation centre, Luxembourg	15,000.00	0.00	0.00	0.00	0.00	15,000.00	11,883.00	0.00	11,883.00	0.00	0.00	0.00	3,117.00
1174	Payment for administrative assistance from the Community institutions	389,000.00	0.00	0.00	0.00	0.00	389,000.00	374,550.88	1,900.00	372,650.88	0.00	1,900.00	0.00	14,449.12
1175	Interim services	2,100,000.00	0.00	0.00	0.00	0.00	2,100,000.00	1,855,753.35	118,600.17	1,737,153.18	0.00	118,600.17	0.00	244,246.65
	Total of article 117	**2,842,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**2,842,000.00**	**2,466,436.70**	**128,205.04**	**2,338,231.66**	**0.00**	**128,205.04**	**0.00**	**375,563.30**
118	Allowances and expenses on entering and leaving the service and on transfer													
1180	Miscellaneous expenditure on recruitment	190,000.00	0.00	0.00	0.00	0.00	190,000.00	127,963.56	31,058.24	85,775.18	11,130.14	31,058.24	0.00	62,036.44
1181	Travel expenses (including members of the family)	18,000.00	0.00	10,000.00	0.00	0.00	28,000.00	27,452.88	0.00	27,292.10	160.78	0.00	0.00	547.12
1182	Installation, resettlement and transfer allowances	180,000.00	0.00	85,000.00	0.00	0.00	265,000.00	264,166.91	0.00	264,166.91	0.00	0.00	0.00	833.09
1183	Removal expenses	100,000.00	0.00	27,000.00	0.00	0.00	127,000.00	126,451.97	14,319.72	112,132.25	0.00	14,319.72	0.00	548.03
1184	Temporary daily subsistence allowances	180,000.00	-37,000.00	0.00	0.00	0.00	143,000.00	81,384.73	0.00	81,384.73	0.00	0.00	0.00	61,615.27
	Total of article 118	**668,000.00**	**-37,000.00**	**122,000.00**	**0.00**	**0.00**	**753,000.00**	**627,420.05**	**45,377.96**	**570,751.17**	**11,290.92**	**45,377.96**	**0.00**	**125,579.95**
119	Salary weightings													
1190	Weightings	12,173,000.00	0.00	2,600,000.00	0.00	0.00	14,773,000.00	14,505,655.28	0.00	14,520,980.79	-15,325.51	0.00	0.00	267,344.72
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
	Total of article 119	**12,173,000.00**	**0.00**	**2,600,000.00**	**0.00**	**0.00**	**14,773,000.00**	**14,505,655.28**	**0.00**	**14,520,980.79**	**-15,325.51**	**0.00**	**0.00**	**267,344.72**
	Total of chapter 11	**68,752,000.00**	**-470,000.00**	**2,727,000.00**	**0.00**	**0.00**	**71,009,000.00**	**69,457,308.71**	**211,598.64**	**69,301,537.91**	**-55,827.84**	**211,598.64**	**0.00**	**1,551,691.29**

Development and use of the appropriations for the financial year 2012

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Art./item	Heading	Original budget	Transfers - sender	Transfers - receiver	SAB	Transfer of reserve	Current budget	Total committed	Unused commitment	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
	Chapter 13 - missions and duty travel													
130	Mission expenses, travel expenses and incidental expenditure													
1300	Mission expenses, travel expenses and incidental expenditure	835,000.00	-90,000.00	0.00	0.00	0.00	745,000.00	575,048.31	30,995.43	544,052.88	0.00	30,995.43	0.00	169,951.69
	Total of article 130	**835,000.00**	**-90,000.00**	**0.00**	**0.00**	**0.00**	**745,000.00**	**575,048.31**	**30,995.43**	**544,052.88**	**0.00**	**30,995.43**	**0.00**	**169,951.69**
	Total of chapter 13	**835,000.00**	**-90,000.00**	**0.00**	**0.00**	**0.00**	**745,000.00**	**575,048.31**	**30,995.43**	**544,052.88**	**0.00**	**30,995.43**	**0.00**	**169,951.69**
	Chapter 14 - socio-medical infrastructure													
1400	Restaurant and canteens	407,000.00	0.00	0.00	0.00	0.00	407,000.00	378,834.62	106,350.26	272,484.36	0.00	106,350.26	0.00	28,165.38
	Total of article 140	**407,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**407,000.00**	**378,834.62**	**106,350.26**	**272,484.36**	**0.00**	**106,350.26**	**0.00**	**28,165.38**
1410	Medical service	190,000.00	0.00	0.00	0.00	0.00	190,000.00	177,880.54	26,088.81	151,791.73	0.00	26,088.81	0.00	12,119.46
	Total of article 141	**190,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**190,000.00**	**177,880.54**	**26,088.81**	**151,791.73**	**0.00**	**26,088.81**	**0.00**	**12,119.46**
	Total of chapter 14	**597,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**597,000.00**	**556,715.16**	**132,439.07**	**424,276.09**	**0.00**	**132,439.07**	**0.00**	**40,284.84**
	Chapter 15 - exchanges of civil servants and experts													
1520	Staff exchanges between community institutions and the public and private sectors, visiting experts	1,718,000.00	0.00	90,000.00	0.00	0.00	1,808,000.00	1,726,756.82	330,000.00	1,396,756.82	0.00	330,000.00	0.00	81,243.18
1530	Cost of organising graduate traineeships with the agency	597,000.00	0.00	0.00	0.00	0.00	597,000.00	566,609.98	0.00	566,609.98	0.00	0.00	0.00	30,390.02
	Total of article 152	**2,315,000.00**	**0.00**	**90,000.00**	**0.00**	**0.00**	**2,405,000.00**	**2,293,366.80**	**330,000.00**	**1,963,366.80**	**0.00**	**330,000.00**	**0.00**	**111,633.20**
	Total of chapter 15	**2,315,000.00**	**0.00**	**90,000.00**	**0.00**	**0.00**	**2,405,000.00**	**2,293,366.80**	**330,000.00**	**1,963,366.80**	**0.00**	**330,000.00**	**0.00**	**111,633.20**
	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	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**	**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	16,236.77	252.06	15,984.71	0.00	252.06	0.00	3,763.23
	Total of article 162	**20,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**20,000.00**	**16,236.77**	**252.06**	**15,984.71**	**0.00**	**252.06**	**0.00**	**3,763.23**
1630	Early childhood centres and other creches	230,000.00	0.00	0.00	0.00	0.00	230,000.00	219,431.49	0.00	219,431.49	0.00	0.00	0.00	10,568.51
	Total of article 163	**230,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**230,000.00**	**219,431.49**	**0.00**	**219,431.49**	**0.00**	**0.00**	**0.00**	**10,568.51**
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	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**	**3,000.00**
	Total of chapter 16	**255,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**255,000.00**	**235,668.26**	**252.06**	**235,416.20**	**0.00**	**252.06**	**0.00**	**19,331.74**

Development and use of the appropriations for the financial year 2012

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Art./item	Heading	Original budget	Transfers - sender	Transfers - receiver	SAB	Transfer of reserve	Current budget	Total committed	Unused commitment	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
	Chapter 17 - entertainment and representation													
1700	Entertainment and representation expenses	30,000.00	0.00	0.00	0.00	0.00	30,000.00	15,044.73	10,614.94	4,390.84	38.95	10,614.94	0.00	14,955.27
	Total of article 170	**30,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**30,000.00**	**15,044.73**	**10,614.94**	**4,390.84**	**38.95**	**10,614.94**	**0.00**	**14,955.27**
	Total of chapter 17	**30,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**30,000.00**	**15,044.73**	**10,614.94**	**4,390.84**	**38.95**	**10,614.94**	**0.00**	**14,955.27**
	Chapter 18 - insurance against sickness, accidents and occupational disease, unemployment insurance and maintenance of pension rights													
183	Insurance against sickness, accidents and occupational disease, unemployment insurance and maintenance of pension rights													
1830	Insurance against sickness	1,430,000.00	0.00	0.00	0.00	0.00	1,430,000.00	1,396,371.46	0.00	1,397,773.04	-1,401.58	0.00	0.00	33,628.54
1831	Insurance against accidents and occupational disease	300,000.00	-9,000.00	0.00	0.00	0.00	291,000.00	205,586.24	0.00	205,793.95	-207.71	0.00	0.00	85,413.76
1832	Unemployment insurance for staff	532,000.00	0.00	0.00	0.00	0.00	532,000.00	516,344.48	0.00	516,716.89	-372.41	0.00	0.00	15,655.52
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
	Total of article 183	**2,262,000.00**	**-9,000.00**	**0.00**	**0.00**	**0.00**	**2,253,000.00**	**2,118,302.18**	**0.00**	**2,120,283.88**	**-1,981.70**	**0.00**	**0.00**	**134,697.82**
	Total of chapter 18	**2,262,000.00**	**-9,000.00**	**0.00**	**0.00**	**0.00**	**2,253,000.00**	**2,118,302.18**	**0.00**	**2,120,283.88**	**-1,981.70**	**0.00**	**0.00**	**134,697.82**
	Total of Title 1	**75,046,000.00**	**-569,000.00**	**2,817,000.00**	**0.00**	**0.00**	**77,294,000.00**	**75,251,454.15**	**715,900.14**	**74,593,324.60**	**-57,770.59**	**715,900.14**	**0.00**	**2,042,545.85**
	Title 2 - buildings, equipment, and miscellaneous operating expenditure													
	Chapter 20 - investments in immovable property, renting of buildings and associated costs													
2000	Rent	9,250,000.00	0.00	763,000.00	0.00	0.00	10,013,000.00	9,953,845.55	0.00	7,849,074.27	2,104,771.28	0.00	0.00	59,154.45
	Total of article 200	**9,250,000.00**	**0.00**	**763,000.00**	**0.00**	**0.00**	**10,013,000.00**	**9,953,845.55**	**0.00**	**7,849,074.27**	**2,104,771.28**	**0.00**	**0.00**	**59,154.45**
2010	Insurance	269,000.00	0.00	0.00	0.00	0.00	269,000.00	240,788.20	21,423.00	219,365.20	0.00	21,423.00	0.00	28,211.80
	Total of article 201	**269,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**269,000.00**	**240,788.20**	**21,423.00**	**219,365.20**	**0.00**	**21,423.00**	**0.00**	**28,211.80**
2020	Water, gas, electricity and heating	479,000.00	0.00	80,000.00	0.00	0.00	559,000.00	559,000.00	78,802.15	480,197.85	0.00	78,802.15	0.00	0.00
	Total of article 202	**479,000.00**	**0.00**	**80,000.00**	**0.00**	**0.00**	**559,000.00**	**559,000.00**	**78,802.15**	**480,197.85**	**0.00**	**78,802.15**	**0.00**	**0.00**

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	1	2	3	4	5	6	7	8	9	10	11	12	13	14
2030	Maintenance and cleaning	380,000.00	0.00	75,000.00	0.00	0.00	455,000.00	442,007.06	46,193.48	395,813.58	0.00	46,193.48	0.00	12,992.94
	Total of article 203	**380,000.00**	**0.00**	**75,000.00**	**0.00**	**0.00**	**455,000.00**	**442,007.06**	**46,193.48**	**395,813.58**	**0.00**	**46,193.48**	**0.00**	**12,992.94**
2040	Fitting out of premises	6,000.00	0.00	5,000.00	0.00	0.00	11,000.00	3,820.98	0.00	3,820.98	0.00	0.00	0.00	7,179.02
	Total of article 204	**6,000.00**	**0.00**	**5,000.00**	**0.00**	**0.00**	**11,000.00**	**3,820.98**	**0.00**	**3,820.98**	**0.00**	**0.00**	**0.00**	**7,179.02**
2050	Security and surveillance of buildings	119,000.00	-15,000.00	0.00	0.00	0.00	104,000.00	88,092.41	20,550.87	67,541.54	0.00	20,550.87	0.00	15,907.59
	Total of article 205	**119,000.00**	**-15,000.00**	**0.00**	**0.00**	**0.00**	**104,000.00**	**88,092.41**	**20,550.87**	**67,541.54**	**0.00**	**20,550.87**	**0.00**	**15,907.59**
2080	Other expenditure preliminary to construction or fitting-out of a building	4,620,000.00	0.00	0.00	0.00	0.00	4,620,000.00	4,326,300.06	4,205,992.20	120,307.86	0.00	4,205,992.20	0.00	293,699.94
	Total of article 208	**4,620,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**4,620,000.00**	**4,326,300.06**	**4,205,992.20**	**120,307.86**	**0.00**	**4,205,992.20**	**0.00**	**293,699.94**
2090	Other expenditure on buildings	5,355,000.00	0.00	105,000.00	0.00	0.00	5,460,000.00	5,451,816.48	39,978.10	4,515,718.52	896,119.86	39,978.10	0.00	8,183.52
	Total of article 209	**5,355,000.00**	**0.00**	**105,000.00**	**0.00**	**0.00**	**5,460,000.00**	**5,451,816.48**	**39,978.10**	**4,515,718.52**	**896,119.86**	**39,978.10**	**0.00**	**8,183.52**
	Total of chapter 20	**20,478,000.00**	**-15,000.00**	**1,028,000.00**	**0.00**	**0.00**	**21,491,000.00**	**21,065,670.74**	**4,412,939.80**	**13,651,839.80**	**3,000,891.14**	**4,412,939.80**	**0.00**	**425,329.26**
	Chapter 21 - expenditure on corporate data processing													
211	Maintenance of computer networks & equipment													
2110	Purchases of hardware for corporate processes	387,000.00	-113,000.00	0.00	0.00	0.00	274,000.00	133,471.23	32,530.97	100,940.26	0.00	32,530.97	0.00	140,528.77
2111	Purchase of software for corporate processes	178,000.00	0.00	175,000.00	0.00	0.00	353,000.00	230,302.33	113,441.93	116,860.40	0.00	113,441.93	0.00	122,697.67
2112	Replacement of hardware and software for corporate processes	180,000.00	0.00	657,000.00	0.00	0.00	837,000.00	835,689.11	743,498.80	92,190.31	0.00	743,498.80	0.00	1,310.89
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
2114	Maintenance and repair of hardware and software for corporate processes	6,302,000.00	-2,481,000.00	0.00	0.00	0.00	3,821,000.00	3,807,053.20	1,225,079.60	2,581,973.60	0.00	1,225,079.60	0.00	13,946.80
2115	Analysis, programming and technical assistance for corporate processes	2,088,000.00	0.00	163,000.00	0.00	0.00	2,251,000.00	2,101,919.60	1,595,698.30	506,221.30	0.00	1,595,698.30	0.00	149,080.40
	Total of article 211	**9,135,000.00**	**-2,594,000.00**	**995,000.00**	**0.00**	**0.00**	**7,536,000.00**	**7,108,435.47**	**3,710,249.60**	**3,398,185.87**	**0.00**	**3,710,249.60**	**0.00**	**427,564.53**
	Total of chapter 21	**9,135,000.00**	**-2,594,000.00**	**995,000.00**	**0.00**	**0.00**	**7,536,000.00**	**7,108,435.47**	**3,710,249.60**	**3,398,185.87**	**0.00**	**3,710,249.60**	**0.00**	**427,564.53**

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	1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Chapter 22 - movable property and associated cost													
220	Technical equipment and installations													
2200	New purchases of technical equipment and installations	14,000.00	0.00	0.00	0.00	0.00	14,000.00	6,947.89	1,773.81	5,174.08	0.00	1,773.81	0.00	7,052.11
2201	Replacement of technical equipment and installations	4,000.00	0.00	0.00	0.00	0.00	4,000.00	134.18	0.00	134.18	0.00	0.00	0.00	3,865.82
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	1,000.00
2203	Lease, maintenance and repair of technical equipment and installations	995,000.00	-5,000.00	0.00	0.00	0.00	990,000.00	986,856.29	29,649.80	957,206.49	0.00	29,649.80	0.00	3,143.71
	Total of article 220	**1,014,000.00**	**-5,000.00**	**0.00**	**0.00**	**0.00**	**1,009,000.00**	**993,938.36**	**31,423.61**	**962,514.75**	**0.00**	**31,423.61**	**0.00**	**15,061.64**
221	Furniture													
2210	New purchases of furniture	6,000.00	0.00	0.00	0.00	0.00	6,000.00	5,007.17	0.00	5,007.17	0.00	0.00	0.00	992.83
2211	Replacement of furniture	6,000.00	0.00	15,000.00	0.00	0.00	21,000.00	4,775.74	0.00	4,775.74	0.00	0.00	0.00	16,224.26
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
	Total of article 221	**12,000.00**	**0.00**	**15,000.00**	**0.00**	**0.00**	**27,000.00**	**9,782.91**	**0.00**	**9,782.91**	**0.00**	**0.00**	**0.00**	**17,217.09**
223	Vehicles													
2232	Hire of vehicles	1,000.00	0.00	0.00	0.00	0.00	1,000.00	927.45	185.68	741.77	0.00	185.68	0.00	72.55
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
	Total of article 223	**1,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**1,000.00**	**927.45**	**185.68**	**741.77**	**0.00**	**185.68**	**0.00**	**72.55**
225	**Documentation and library expenditure**													
2250	Library funds, purchase of books	62,000.00	-30,000.00	0.00	0.00	0.00	32,000.00	25,849.63	4,280.17	21,569.46	0.00	4,280.17	0.00	6,150.37
2252	Subscription to newspapers and periodicals	381,000.00	0.00	30,000.00	0.00	0.00	411,000.00	320,770.43	60,049.60	260,720.83	0.00	60,049.60	0.00	90,229.57
	Total of article 225	**443,000.00**	**-30,000.00**	**30,000.00**	**0.00**	**0.00**	**443,000.00**	**346,620.06**	**64,329.77**	**282,290.29**	**0.00**	**64,329.77**	**0.00**	**96,379.94**
	Total of chapter 22	**1,470,000.00**	**-35,000.00**	**45,000.00**	**0.00**	**0.00**	**1,480,000.00**	**1,351,268.78**	**95,939.06**	**1,255,329.72**	**0.00**	**95,939.06**	**0.00**	**128,731.22**
	Chapter 23 - current administrative expenditure													
2300	Stationery and office supplies	280,000.00	0.00	0.00	0.00	0.00	170,000.00	142,496.77	11,659.27	130,837.50	0.00	11,659.27	0.00	27,503.23
	Total of article 230	**280,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**170,000.00**	**142,496.77**	**11,659.27**	**130,837.50**	**0.00**	**11,659.27**	**0.00**	**27,503.23**

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	1	2	3	4	5	6	7	8	9	10	11	12	13	14
232	Financial charges													
2320	Bank charges	45,000.00	-110,000.00	0.00	0.00	0.00	45,000.00	31,284.89	4,000.00	33.18	27,251.71	4,000.00	0.00	13,715.11
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
	Total of article 232	**45,000.00**	**-110,000.00**	**0.00**	**0.00**	**0.00**	**45,000.00**	**31,284.89**	**4,000.00**	**33.18**	**27,251.71**	**4,000.00**	**0.00**	**13,715.11**
2330	Legal expenses	80,000.00	0.00	100,000.00	0.00	0.00	180,000.00	179,891.40	52,171.05	127,720.35	0.00	52,171.05	0.00	108.60
	Total of article 233	**80,000.00**	**0.00**	**100,000.00**	**0.00**	**0.00**	**180,000.00**	**179,891.40**	**52,171.05**	**127,720.35**	**0.00**	**52,171.05**	**0.00**	**108.60**
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
	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**
235	Other operating expenditure													
2353	Departmental removals and associated handling	84,000.00	-60,000.00	0.00	0.00	0.00	24,000.00	16,640.32	1,496.62	15,143.70	0.00	1,496.62	0.00	7,359.68
2354	Archiving of documents	179,000.00	-80,000.00	0.00	0.00	0.00	99,000.00	97,334.61	20,261.28	77,073.33	0.00	20,261.28	0.00	1,665.39
2358	Business continuity	92,000.00	0.00	0.00	0.00	0.00	92,000.00	76,873.78	27,612.06	49,261.72	0.00	27,612.06	0.00	15,126.22
2359	Other operating expenditure	243,000.00	0.00	0.00	0.00	0.00	243,000.00	239,481.64	0.00	239,481.64	0.00	0.00	0.00	3,518.36
	Total of article 235	**598,000.00**	**-140,000.00**	**0.00**	**0.00**	**0.00**	**458,000.00**	**430,330.35**	**49,369.96**	**380,960.39**	**0.00**	**49,369.96**	**0.00**	**27,669.65**
2390	Publications	5,000.00	0.00	0.00	0.00	0.00	5,000.00	1,209.10	0.00	1,209.10	0.00	0.00	0.00	3,790.90
	Total of article 239	**5,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**5,000.00**	**1,209.10**	**0.00**	**1,209.10**	**0.00**	**0.00**	**0.00**	**3,790.90**
	Total of chapter 23	**1,028,000.00**	**-270,000.00**	**100,000.00**	**0.00**	**0.00**	**858,000.00**	**785,212.51**	**117,200.28**	**640,760.52**	**27,251.71**	**117,200.28**	**0.00**	**72,787.49**
	Chapter 24 - postal charges and telecommunications													
2400	Postage and delivery charges	182,000.00	-30,000.00	0.00	0.00	0.00	152,000.00	105,122.01	23,995.91	81,081.35	44.75	23,995.91	0.00	46,877.99
	Total of article 240	**182,000.00**	**-30,000.00**	**0.00**	**0.00**	**0.00**	**152,000.00**	**105,122.01**	**23,995.91**	**81,081.35**	**44.75**	**23,995.91**	**0.00**	**46,877.99**
241	Telecommunications													
2410	Telecommunications charges	298,000.00	0.00	15,000.00	0.00	0.00	313,000.00	292,938.20	76,017.36	216,920.84	0.00	76,017.36	0.00	20,061.80
2411	Telecommunications equipment	13,000.00	0.00	0.00	0.00	0.00	13,000.00	2,992.82	0.00	2,992.82	0.00	0.00	0.00	10,007.18
	Total of article 241	**311,000.00**	**0.00**	**15,000.00**	**0.00**	**0.00**	**326,000.00**	**295,931.02**	**76,017.36**	**219,913.66**	**0.00**	**76,017.36**	**0.00**	**30,068.98**
	Total of chapter 24	**493,000.00**	**-30,000.00**	**15,000.00**	**0.00**	**0.00**	**478,000.00**	**401,053.03**	**100,013.27**	**300,995.01**	**44.75**	**100,013.27**	**0.00**	**76,946.97**

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	1	2	3	4	5	6	7	8	9	10	11	12	13	14
	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	1,306.35	0.00	1,306.35	0.00	0.00	0.00	3,693.65
2501	Memberships to fora	91,000.00	0.00	26,000.00	0.00	0.00	117,000.00	103,823.40	0.00	103,823.40	0.00	0.00	0.00	13,176.60
	Total of article 250	**96,000.00**	**0.00**	**26,000.00**	**0.00**	**0.00**	**122,000.00**	**105,129.75**	**0.00**	**105,129.75**	**0.00**	**0.00**	**0.00**	**16,870.25**
	Total of chapter 25	**96,000.00**	**0.00**	**26,000.00**	**0.00**	**0.00**	**122,000.00**	**105,129.75**	**0.00**	**105,129.75**	**0.00**	**0.00**	**0.00**	**16,870.25**
	Total of title 2	**32,700,000.00**	**-2,944,000.00**	**2,209,000.00**	**0.00**	**0.00**	**31,965,000.00**	**30,816,770.28**	**8,436,342.01**	**19,352,240.67**	**3,028,187.60**	**8,436,342.01**	**0.00**	**1,148,229.72**
	Title 3 - operating expenditure													
300	Meetings													
3000	Reimbursement of persons attending meetings	7,800,000.00	-1,181,000.00	0.00	0.00	0.00	6,619,000.00	6,612,909.43	325,000.00	6,263,697.91	24,211.52	325,000.00	0.00	6,090.57
3001	Interpretation	22,000.00	-15,000.00	0.00	0.00	0.00	7,000.00	6,188.00	0.00	6,188.00	0.00	0.00	0.00	812.00
3002	Catering	96,000.00	0.00	5,000.00	0.00	0.00	101,000.00	101,000.00	20,875.99	80,124.01	0.00	20,875.99	0.00	0.00
3003	Other expenditure in relation to meetings	100,000.00	-61,000.00	0.00	0.00	0.00	39,000.00	38,920.54	0.00	38,920.54	0.00	0.00	0.00	79.46
	Total of article 300	**8,018,000.00**	**-1,257,000.00**	**5,000.00**	**0.00**	**0.00**	**6,766,000.00**	**6,759,017.97**	**345,875.99**	**6,388,930.46**	**24,211.52**	**345,875.99**	**0.00**	**6,982.03**
301	Evaluation of medicinal products													
3010	Evaluation of medicinal products	79,832,000.00	0.00	2,349,000.00	0.00	0.00	82,181,000.00	81,991,893.10	19,518,206.91	62,473,686.19	0.00	19,518,206.91		189,106.90
	Total of article 301	**79,832,000.00**	**0.00**	**2,349,000.00**	**0.00**	**0.00**	**82,181,000.00**	**81,991,893.10**	**19,518,206.91**	**62,473,686.19**	**0.00**	**19,518,206.91**	**0.00**	**189,106.90**
302	Translation expenses													
3020	Translation centre, Luxembourg	2,856,000.00	0.00	0.00	0.00	0.00	2,856,000.00	2,853,843.32	376,834.55	2,477,008.77	0.00	376,834.55	0.00	2,156.68
3021	Other translations	1,623,000.00	-412,000.00	0.00	0.00	0.00	1,211,000.00	1,104,042.00	420,004.00	684,038.00	0.00	420,004.00	0.00	106,958.00
	Total of article 302	**4,479,000.00**	**-412,000.00**	**0.00**	**0.00**	**0.00**	**4,067,000.00**	**3,957,885.32**	**796,838.55**	**3,161,046.77**	**0.00**	**796,838.55**	**0.00**	**109,114.68**
3030	Studies and consultants	1,900,000.00	-248,000.00	0.00	0.00	0.00	1,652,000.00	1,651,138.18	933,908.98	717,229.20	0.00	933,908.98	0.00	861.82
3031	Subscription to specialised research	320,000.00	0.00	92,000.00	0.00	0.00	412,000.00	393,190.79	120,506.70	272,684.09	0.00	120,506.70	0.00	18,809.21
	Total of article 303	**2,220,000.00**	**-248,000.00**	**92,000.00**	**0.00**	**0.00**	**2,064,000.00**	**2,044,328.97**	**1,054,415.68**	**989,913.29**	**0.00**	**1,054,415.68**	**0.00**	**19,671.03**
3040	Information and publications	99,000.00	0.00	2,000.00	0.00	0.00	101,000.00	76,499.41	22,865.14	53,634.27	0.00	22,865.14	0.00	24,500.59
	Total of article 304	**99,000.00**	**0.00**	**2,000.00**	**0.00**	**0.00**	**101,000.00**	**76,499.41**	**22,865.14**	**53,634.27**	**0.00**	**22,865.14**	**0.00**	**24,500.59**

Development and use of the appropriations for the financial year 2012

EURO

Art./ item	Heading	Original budget	Transfers - sender	Transfers - receiver	SAB	Transfer of reserve	Current budget	Total committed	Unused commitment	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
3050	European Union programmes	500,000.00	-192,000.00	0.00			308,000.00	298,074.65	10,700.00	186,613.70	100,760.95	10,700.00	0.00	9,925.35
	Total of article 305	**500,000.00**	**-192,000.00**	**0.00**	**0.00**	**0.00**	**308,000.00**	**298,074.65**	**10,700.00**	**186,613.70**	**100,760.95**	**10,700.00**	**0.00**	**9,925.35**
310	Expenditure on data processing related to the lifecycle of medicinal products													
3100	Purchases of new hardware related to the lifecycle of medicinal products	162,000.00	-138,000.00	0.00	0.00	0.00	24,000.00	23,522.81	8,400.45	15,122.36	0.00	8,400.45	0.00	477.19
3101	Purchase of new software related to the lifecycle of medicinal products	92,000.00	0.00	59,000.00	0.00	0.00	151,000.00	151,000.00	56,597.36	94,402.64	0.00	56,597.36	0.00	0.00
3102	Replacement of hardware and software related to the lifecycle of medicinal products	40,000.00	0.00	332,000.00	0.00	0.00	372,000.00	371,749.42	371,749.40	0.00	0.00	371,749.42	0.00	250.58
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
3104	Maintenance and repair of hardware and software related to the lifecycle of medicinal products	2,600,000.00	-774,000.00	0.00	0.00	0.00	1,826,000.00	1,814,888.62	591,782.95	1,223,105.67	0.00	591,782.95	0.00	11,111.38
3105	Analysis, programming and technical assistance related to the lifecycle of medicinal products	2,922,000.00	-996,000.00	0.00	0.00	0.00	1,926,000.00	1,899,036.00	1,653,051.70	245,984.30	0.00	1,653,051.70	0.00	26,964.00
	Total of article 310	**5,816,000.00**	**-1,908,000.00**	**391,000.00**	**0.00**	**0.00**	**4,299,000.00**	**4,260,196.85**	**2,681,581.86**	**1,578,614.97**	**0.00**	**2,681,581.88**	**0.00**	**38,803.15**
311	Expenditure on data processing for special programmes													
3110	Purchases of new hardware for special programmes	190,000.00	-143,000.00	0.00	0.00	0.00	47,000.00	46,849.78	16,495.23	30,354.55	0.00	16,495.23	0.00	150.22
3111	Purchase of new software for special programmes	140,000.00	-14,000.00	0.00	0.00	0.00	126,000.00	126,000.00	112,594.70	13,405.30	0.00	112,594.70	0.00	0.00
3112	Replacement of hardware and software for special programmes	80,000.00	0.00	664,000.00	0.00	0.00	744,000.00	743,498.80	743,498.80	0.00	0.00	743,498.80	0.00	501.20
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
3114	Maintenance and repair of hardware and software for special programmes	8,391,000.00	-3,965,000.00	0.00	0.00	0.00	4,426,000.00	4,384,673.89	1,182,805.88	3,201,868.01	0.00	1,182,805.88	0.00	41,326.11
3115	Analysis, programming and technical assistance for special programmes	4,978,000.00	0.00	3,123,000.00	0.00	0.00	8,101,000.00	8,101,000.00	5,206,903.61	2,894,096.39	0.00	5,206,903.61	0.00	0.00
	Total of article 311	**13,779,000.00**	**-4,122,000.00**	**3,787,000.00**	**0.00**	**0.00**	**13,444,000.00**	**13,402,022.47**	**7,262,298.22**	**6,139,724.25**	**0.00**	**7,262,298.22**	**0.00**	**41,977.53**
	Total of chapter 30	**114,743,000.00**	**-8,139,000.00**	**6,626,000.00**	**0.00**	**0.00**	**113,230,000.00**	**112,789,918.74**	**31,692,782.35**	**80,972,163.90**	**124,972.47**	**31,692,782.37**	**0.00**	**440,081.26**
	Total of title 3	**114,743,000.00**	**-8,139,000.00**	**6,626,000.00**	**0.00**	**0.00**	**113,230,000.00**	**112,789,918.74**	**31,692,782.35**	**80,972,163.90**	**124,972.47**	**31,692,782.37**	**0.00**	**440,081.26**
	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	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**	**0.00**	**0.00**
	Total expenses	**222,489,000.00**	**-11,652,000.00**	**11,652,000.00**	**0.00**	**0.00**	**222,489,000.00**	**218,858,143.17**	**40,845,024.50**	**174,917,729.17**	**3,095,389.48**	**40,845,024.52**	**0.00**	**3,630,856.83**

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 2011 to 2012 in accordance with Art. 10.6 of the Financial Regulation

Euro

Item	Heading	Appropriations carried forward from 2011	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	29,204.07	24,934.58	0.00	0.00	24,934.58	0.00	4,269.49
	Total of article 112	**29,204.07**	**24,934.58**	**0.00**	**0.00**	**24,934.58**	**0.00**	**4,269.49**
1171	Professional services relating to staff management	15,695.30	14,809.90	0.00	0.00	14,809.90	0.00	885.40
1172	Miscellaneous insurances relating to staff activities	1,443.69	824.50	0.00	0.00	824.50	0.00	619.19
1174	Payment for administrative assistance from the Community institutions	4,500.00	4,020.41	0.00	0.00	4,020.41	0.00	479.59
1175	Interim services	122,543.83	116,859.72	0.00	0.00	116,859.72	0.00	5,684.11
	Total of article 117	**144,182.82**	**136,514.53**	**0.00**	**0.00**	**136,514.53**	**0.00**	**7,668.29**
1180	Miscellaneous expenditure on recruitment	37,123.43	22,133.67	0.00	0.00	20,423.77	1,709.90	14,989.76
1183	Removal expenses	25,937.64	25,705.59	0.00	0.00	25,705.59	0.00	232.05
	Total of article 118	**63,061.07**	**47,839.26**	**0.00**	**0.00**	**46,129.36**	**1,709.90**	**15,221.81**
	Total of chapter 11	**236,447.96**	**209,288.37**	**0.00**	**0.00**	**207,578.47**	**1,709.90**	**27,159.59**
	Chapter 13 - missions and duty travel							
1300	Mission expenses, travel expenses and incidental expenditure	60,418.00	46,207.56	0.00	0.00	46,207.56	0.00	14,210.44
	Total of article 130	**60,418.00**	**46,207.56**	**0.00**	**0.00**	**46,207.56**	**0.00**	**14,210.44**
	Total of chapter 13	**60,418.00**	**46,207.56**	**0.00**	**0.00**	**46,207.56**	**0.00**	**14,210.44**
	Chapter 14 - socio-medical infrastructure							
1400	Restaurant and canteens	82,435.04	64,517.06	0.00	0.00	64,517.06	0.00	17,917.98
	Total of article 140	**82,435.04**	**64,517.06**	**0.00**	**0.00**	**64,517.06**	**0.00**	**17,917.98**
1410	Medical service	20,896.28	11,624.76	0.00	0.00	11,624.76	0.00	9,271.52
	Total of article 141	**20,896.28**	**11,624.76**	**0.00**	**0.00**	**11,624.76**	**0.00**	**9,271.52**
	Total of chapter 14	**103,331.32**	**76,141.82**	**0.00**	**0.00**	**76,141.82**	**0.00**	**27,189.50**
	Chapter 15 - exchanges of civil servants and experts							
1520	Staff exchanges between community institutions and the public and private sectors, visiting experts	415,000.00	415,000.00	0.00	0.00	415,000.00	0.00	-
1530	Cost of organising graduate traineeships with the agency	4,200.00	3,545.11	0.00	0.00	3,545.11	0.00	654.89
	Total of article 152	**419,200.00**	**418,545.11**	**0.00**	**0.00**	**418,545.11**	**0.00**	**654.89**
	Total of chapter 15	**419,200.00**	**418,545.11**	**0.00**	**0.00**	**418,545.11**	**0.00**	**654.89**
	Chapter 16 - social welfare							
1620	Social contacts between staff and other welfare expenditure	326.85	324.16	0.00	0.00	324.16	0.00	2.69
	Total of article 162	**326.85**	**324.16**	**0.00**	**0.00**	**324.16**	**0.00**	**2.69**
	Total of chapter 16	**326.85**	**324.16**	**0.00**	**0.00**	**324.16**	**0.00**	**2.69**
	Chapter 17 - entertainment and representation							
1700	Entertainment and representation expenses	12,695.28	11,820.55	0.00	0.00	11,820.55	0.00	874.73
	Total of article 170	**12,695.28**	**11,820.55**	**0.00**	**0.00**	**11,820.55**	**0.00**	**874.73**
	Total of chapter 17	**12,695.28**	**11,820.55**	**0.00**	**0.00**	**11,820.55**	**0.00**	**874.73**
	Total of title 1	**832,419.41**	**762,327.57**	**0.00**	**0.00**	**760,617.67**	**1,709.90**	**70,091.84**

Statement of the development and use of appropriations carried forward from the financial year 2011 to 2012 in accordance with Art. 10.6 of the Financial Regulation

Euro

Item	Heading	Appropriations carried forward from 2011	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							
2010	Insurance	11,427.92	11,422.16	0.00	0.00	11,422.16	0.00	5.76
	Total of article 201	**11,427.92**	**11,422.16**	**0.00**	**0.00**	**11,422.16**	**0.00**	**5.76**
2020	Water, gas, electricity and heating	61,875.16	61,872.75	0.00	0.00	61,872.75	0.00	2.41
	Total of article 202	**61,875.16**	**61,872.75**	**0.00**	**0.00**	**61,872.75**	**0.00**	**2.41**
2030	Maintenance and cleaning	105,762.60	105,762.60	0.00	0.00	105,762.60	0.00	-
	Total of article 203	**105,762.60**	**105,762.60**	**0.00**	**0.00**	**105,762.60**	**0.00**	**0.00**
2040	Fitting out of premises	2,103.24	0.00	0.00	0.00	0.00	0.00	2,103.24
	Total of article 204	**2,103.24**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**2,103.24**
2050	Security and surveillance of buildings	72,354.88	72,345.69	0.00	0.00	72,345.69	0.00	9.19
	Total of article 205	**72,354.88**	**72,345.69**	**0.00**	**0.00**	**72,345.69**	**0.00**	**9.19**
2080	Other expenditure preliminary to construction or fitting-out of a building	3,232,991.43	3,068,160.29	0.00	0.00	3,068,160.29	0.00	164,831.14
	Total of article 208	**3,232,991.43**	**3,068,160.29**	**0.00**	**0.00**	**3,068,160.29**	**0.00**	**164,831.14**
2090	Other expenditure on buildings	53,903.42	5,266.31	0.00	0.00	5,266.31	0.00	48,637.11
	Total of article 209	**53,903.42**	**5,266.31**	**0.00**	**0.00**	**5,266.31**	**0.00**	**48,637.11**
	Total of chapter 20	**3,540,418.65**	**3,324,829.80**	**0.00**	**0.00**	**3,324,829.80**	**0.00**	**215,588.85**
	Chapter 21 - expenditure on corporate data processing							
2110	Purchases of hardware for corporate processes	8,196.61	7,596.04	0.00	0.00	7,596.04	0.00	600.57
2111	Purchase of software for corporate processes	70,166.07	70,166.07	0.00	0.00	70,166.07	0.00	-
2114	Maintenance and repair of hardware and software for corporate processes	1,676,818.05	1,484,035.95	0.01	0.00	1,484,035.94	0.00	192,782.10
2115	Analysis, programming and technical assistance for corporate processes	750,694.60	444,054.54	0.00	0.00	444,054.54	0.00	306,640.06
	Total of article 211	**2,505,875.33**	**2,005,852.60**	**0.01**	**0.00**	**2,005,852.59**	**0.00**	**500,022.74**
	Total of chapter 21	**2,505,875.33**	**2,005,852.60**	**0.01**	**0.00**	**2,005,852.59**	**0.00**	**500,022.74**
	Chapter 22 - movable property and associated cost							
2200	New purchases of technical equipment and installations	11,486.18	11,456.55	0.00	0.00	11,456.55	0.00	29.63
2201	Replacement of technical equipment and installations	13,211.12	13,211.12	0.00	0.00	13,211.12	0.00	-
2203	Lease, maintenance and repair of technical equipment and installations	42,240.09	40,521.29	0.00	0.00	40,521.29	0.00	1,718.80
	Total of article 220	**66,937.39**	**65,188.96**	**0.00**	**0.00**	**65,188.96**	**0.00**	**1,748.43**
2210	New purchases of furniture	12,420.70	12,420.69	0.00	0.00	12,420.69	0.00	0.01
2211	Replacement of furniture	3,781.00	3,691.31	0.00	0.00	3,691.31	0.00	89.69
	Total of article 221	**16,201.70**	**16,112.00**	**0.00**	**0.00**	**16,112.00**	**0.00**	**89.70**
2250	Library funds, purchase of books	10,268.58	10,175.70	4,259.64	0.00	5,916.06	0.00	92.88
2252	Subscription to newspapers and periodicals	38,533.97	35,014.05	992.92	0.00	34,021.13	0.00	3,519.92
	Total of article 225	**48,802.55**	**45,189.75**	**5,252.56**	**0.00**	**39,937.19**	**0.00**	**8,865.36**
	Total of chapter 22	**131,941.64**	**126,490.71**	**5,252.56**	**0.00**	**121,238.15**	**0.00**	**10,703.49**
	Chapter 23 - current administrative expenditure							
2300	Stationery and office supplies	28,066.67	17,218.84	0.00	0.00	17,218.84	0.00	10,847.83
	Total of article 230	**28,066.67**	**17,218.84**	**0.00**	**0.00**	**17,218.84**	**0.00**	**10,847.83**
2320	Bank charges	25,341.67	15,364.26	0.00	0.00	0.00	15,364.26	9,977.41
	Total of article 232	**25,341.67**	**15,364.26**	**0.00**	**0.00**	**0.00**	**15,364.26**	**9,977.41**
2330	Legal expenses	3,966.23	2,500.00	0.00	0.00	2,500.00	0.00	1,466.23
	Total of article 233	**3,966.23**	**2,500.00**	**0.00**	**0.00**	**2,500.00**	**0.00**	**1,466.23**

Statement of the development and use of appropriations carried forward from the financial year 2011 to 2012 in accordance with Art. 10.6 of the Financial Regulation

Euro

Item	Heading	Appropriations carried forward from 2011	Total committed	Unused commitment	Invoices	Payments made	Regularisations	Unused appropriations
1	2	3	4	5	6	7	8	9
2353	Departmental removals and associated handing	3,901.49	2,922.36	0.00	0.00	2,922.36	0.00	979.13
2354	Archiving of documents	7,315.33	7,073.68	0.00	0.00	7,073.68	0.00	241.65
2358	Business continuity	25,972.81	25,865.38	0.00	0.00	25,865.38	0.00	107.43
2359	Other operating expenditure	57,333.00	57,267.42	0.00	0.00	57,267.42	0.00	65.58
	Total of article 235	**94,522.63**	**93,128.84**	**0.00**	**0.00**	**93,128.84**	**0.00**	**1,393.79**
2390	Publications	1,450.00	485.18	0.00	0.00	485.18	0.00	964.82
	Total of article 239	**1,450.00**	**485.18**	**0.00**	**0.00**	**485.18**	**0.00**	**964.82**
	Total of chapter 23	**153,347.20**	**128,697.12**	**0.00**	**0.00**	**113,332.86**	**15,364.26**	**24,650.08**
	Chapter 24 - postal charges and telecommunications							
2400	Postage and delivery charges	21,010.77	19,740.56	0.00	0.00	19,740.56	0.00	1,270.21
	Total of article 240	**21,010.77**	**19,740.56**	**0.00**	**0.00**	**19,740.56**	**0.00**	**1,270.21**
2410	Telecommunications charges	24,734.90	24,704.05	0.00	0.00	24,704.05	0.00	30.85
2411	Telecommunications equipment	20,184.89	20,167.66	0.00	0.00	20,167.66	0.00	17.23
	Total of article 241	**44,919.79**	**44,871.71**	**0.00**	**0.00**	**44,871.71**	**0.00**	**48.08**
	Total of chapter 24	**65,930.56**	**64,612.27**	**0.00**	**0.00**	**64,612.27**	**0.00**	**1,318.29**
	Chapter 25 - expenditure on formal and other meetings							
2500	Meetings in general	1,000.00	268.30	0.00	0.00	268.30	0.00	731.70
	Total of article 250	**1,000.00**	**268.30**	**0.00**	**0.00**	**268.30**	**0.00**	**731.70**
	Total of chapter 25	**1,000.00**	**268.30**	**0.00**	**0.00**	**268.30**	**0.00**	**731.70**
	Total of title 2	**6,398,513.38**	**5,650,750.80**	**5,252.57**	**0.00**	**5,630,133.97**	**15,364.26**	**753,015.15**
	Title 3 - operating expenditure							
3000	Reimbursement of persons attending meetings	370,000.00	331,973.07	0.00	0.00	331,973.07	0.00	-
3001	Interpretation	12,376.00	12,376.00	0.00	0.00	12,376.00	0.00	-
3002	Catering	11,576.08	11,561.34	0.00	0.00	11,561.34	0.00	14.74
	Total of article 300	**393,952.08**	**355,910.41**	**0.00**	**0.00**	**355,910.41**	**0.00**	**38,041.67**
3010	Evaluation of medicinal products	18,309,977.87	17,442,917.33	0.00	0.00	17,442,917.33	0.00	867,060.54
	Total of article 301	**18,309,977.87**	**17,442,917.33**	**0.00**	**0.00**	**17,442,917.33**	**0.00**	**867,060.54**
3020	Translation centre, Luxembourg	489,219.25	466,644.25	0.00	0.00	466,644.25	0.00	22,575.00
3021	Other translations	445,760.00	445,760.00	0.00	0.00	445,760.00	0.00	-
	Total of article 302	**934,979.25**	**912,404.25**	**0.00**	**0.00**	**912,404.25**	**0.00**	**22,575.00**
3030	Studies and consultants	37,030.00	37,030.00	0.00	0.00	37,030.00	0.00	-
	Total of article 303	**37,030.00**	**37,030.00**	**0.00**	**0.00**	**37,030.00**	**0.00**	**0.00**
3040	Information and publications	28,673.57	22,175.12	186.02	0.00	21,989.10	0.00	6,498.45
	Total of article 304	**28,673.57**	**22,175.12**	**186.02**	**0.00**	**21,989.10**	**0.00**	**6,684.47**
3050	European Union programmes	9,000.00	6,851.22	0.00		6,851.22	0.00	2,148.78
	Total of article 305	**9,000.00**	**6,851.22**	**0.00**	**0.00**	**6,851.22**	**0.00**	**2,148.78**
	Total of chapter 30	**19,713,612.77**	**18,777,288.33**	**186.02**	**0.00**	**18,777,102.31**	**0.00**	**936,510.46**
3100	Purchases of new hardware related to the lifecycle of medicinal products	1,622.30	0.00	0.00	0.00	0.00	0.00	1,622.30
3104	Maintenance and repair of hardware and software related to the lifecycle of medicinal products	882,791.06	800,973.47	0.00	0.00	800,973.47	0.00	81,817.59
3105	Analysis, programming and technical assistance related to the lifecycle of medicinal products	2,733,411.30	2,603,778.80	0.00	0.00	2,603,778.80	0.00	129,632.50
	Total of article 310	**3,617,824.66**	**3,404,752.27**	**0.00**	**0.00**	**3,404,752.27**	**0.00**	**213,072.39**
3114	Maintenance and repair of hardware and software for special programmes	1,199,863.62	1,107,944.39	0.00	0.00	1,107,944.39	0.00	91,919.23
3115	Analysis, programming and technical assistance for special programmes	4,096,783.58	3,729,390.81	0.00	0.00	3,729,390.81	0.00	367,392.77
	Total of article 311	**5,296,647.20**	**4,837,335.20**	**0.00**	**0.00**	**4,837,335.20**	**0.00**	**459,312.00**
	Total of title 3	**28,628,084.63**	**27,019,375.80**	**186.02**	**0.00**	**27,019,189.78**	**0.00**	**1,608,894.85**
	Total expenses	**35,859,017.42**	**33,432,454.17**	**5,438.59**	**0.00**	**33,409,941.42**	**17,074.16**	**2,432,001.84**

Statement of the development and use of appropriations carried forward from the financial year 2011 to 2012 in accordance with Art. 10.6 of the Financial Regulation

Item	Heading	Appropriations carried forward from 2011	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	2,150,000.00	2,121,626.96	-	-	2,121,626.96	-	28,373.04
	Total of article 208	**2,150,000.00**	**2,121,626.96**	-	-	**2,121,626.96**	-	**28,373.04**
2115	Analysis, programming and technical assistance for corporate processes	1,050,000.00	957,240.00	-	-	957,240.00	-	92,760.00
	Total of article 211	**1,050,000.00**	**957,240.00**	-	-	**957,240.00**	-	**92,760.00**
	Total of title 2	**3,200,000.00**	**3,078,866.96**	-	-	**3,078,866.96**	-	**121,133.04**
	Grand total	**3,200,000.00**	**3,078,866.96**	-	-	**3,078,866.96**	-	**121,133.04**