EMA/335872/2015

Administration

# Annual accounts

Financial year 2014

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An agency of the European Union

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# Accounting Officer's certificate on the annual accounts for the financial year 2014

The annual accounts of the European Medicines Agency for the year 2014 have been prepared in accordance with Title IX 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 and the accounting principles and methods adopted by myself.

I acknowledge my responsibility for the preparation and presentation of the annual accounts of the European Medicines Agency in accordance with Art.50 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 fairly, in all material aspects, the financial position, the result of the operations and the cash-flow of the European Medicines Agency as at December 31, 2014.

(signature on file)
Michael Lenihan

Accounting Officer
London, 22 June 2015

# 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 IX of the Commission Delegated Regulation (EC,Euratom) No 1271/2013 of 30 September 2013 on the framework Financial Regulation for the bodies referred to in Article 208 of Regulation (EC, Euratom) No 966/2012 of the European Parliament on the Financial Regulation applicable to the general budget of the European Communities and the internationally accepted accounting standards for the public sector as outlined in the accounting rules referred to in Article 94.

As required by Article 92 of the framework Financial Regulation the Agency annual accounts for 2014 comprise:

- The financial statements, comprising the balance sheet, the statement of financial performance, the cash flow statement, the statement of changes in net assets and relevant annexes which supplement the information contained in the financial statements
- The reports on the implementation of the budget of the Agency

# 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:

| Item | 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 10.5 to the accounts.

The financial statements referred to in Article 92 shall present information, including information on accounting policies, in a manner that ensures it is relevant, reliable, comparable and understandable. The financial statements shall be drawn up in accordance with generally accepted accounting principles as outlined in the accounting rules referred to in Article 143 of Regulation (EU, Euratom) No 966/2012, 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 Article 143 of Regulation (EU, Euratom) No 966/2012 of the European Parliament on the Financial Regulation applicable to the general budget of the European Communities.

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

## *5.1. Recognition of revenue*

### 5.1.1. Fees levied in accordance with Council Regulation (EC) 297/95 of 10th February 1995, as amended

The Agency charges a fee to applicants for services rendered in accordance with Council Regulation EC No 1905/2005 of 14th December 2005 amending Council Regulation (EC) 297/95 of 10th February 1995 for the evaluation of medicinal products, as amended by, as amended by Commission Regulation (EU) No 272/2014 of 17 March 2014 as regards the adjustment of the fees of the European Medicines Agency to the inflation rate.

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 fees, which is 30%.

**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 in line with the matching principle.

**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 30% of total fees revenue, are due on the first and each subsequent anniversary of the notification of the marketing authorisation decision and revenue is accrued as a pro rata basis in relation to the time passed since the previous anniversary date.

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

A breakdown of accrued fees at December 31, 2014 is provided in Note 10.9 to the accounts.

### 5.1.2. Fees levied in accordance with Regulation (EU) No 658/2014 of the European Parliament and of the Council of 15 May 2014

The Agency charges a fee to the marketing authorisation holders for the conduct of pharmacovigilance activities in respect of medicinal products for human use in accordance with Regulation (EU) No 658/2014 of the European Parliament and of the Council of 15 May 2014 on fees payable to the European Medicines Agency.

**Pharmacovigliance procedures**

For fees levied for the assessment of pharmacovigilance procedures, i.e. periodic safety update reports (PSURs), post-authorisation safety studies (PASS) and referrals initiated as a result of the evaluation of pharmacovigilance data, recovery orders (invoices) are processed at the start of the procedure to which the service relates. The level of fee charged for each type of procedure is prescribed by the Regulation and the cost is apportioned between the marketing authorisation holders involved in each procedure. The scientific assessment is subcontracted to the national competent authorities (NCAs) of the Member States, who receive a fixed remuneration in accordance with Part I – III of the Annex to Regulation (EU) No 658/2014.

Revenue for pharmacovigilance procedures is recognized when the associated invoices are processed. Expenditure for evaluation of applications by the NCAs is accrued in line with the matching principle.

A breakdown of accrued pharmacovigilance procedure fees at December 31, 2014 is provided in Note 10.9 to the accounts.

**Pharmacovigliance annual fees**

Annual fees shall be levied on 1st July of each calendar year to support European Medicines Agency activities with regard to the provision of pharmacovigilance-related services in the areas of information technology systems and literature monitoring. The amount shall cover the period from 1st January to 31st December of the year concerned, and shall first be levied in 2015. The Agency shall retain the fee revenue for the annual fee.

The Regulation states that the European Medicines Agency shall levy the pharmacovigilance annual fees on the basis of the data provided to the Agency by the marketing authorisation holders in each EU member state, and is therefore dependant on the accuracy and completeness of that data to establish the correct amount receivable from each marketing authorisation holder in accordance with the requirement of Article 60 of the Agency's Financial Regulation.

No pharmacovigilance annual fees were levied in respect of the financial year 2014.

## *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, 2014, 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 € 1,000,000 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. All projects for which the overall estimated expenditure exceeds € 1,000,000 are the subject of an ex ante evaluation, in compliance with Article 29.5 of the Agency Financial Regulation  and Article 11 of the implementing rules. 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% |
| Technical equipment (shorter useful life) | 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 contributes 10.1% (rate as of 1 July 2014) of their basic salaries and an additional 20.2% 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.

## *5.8. Financial instruments*

EU accounting rule 11 requires the Agency to disclose information that enables users of its financial statements to evaluate the nature and the extent of risks arising from financial instruments, i.e. financial assets and financial liabilities, to which the entity is exposed at the end of the reporting period.

The financial assets and financial liabilities concerning the Agency are: cash and cash equivalents, receivables and payables. The analysis of the *credit risk*, the *liquidity risk* and the *market risk* of the Agency's financial instruments is presented in section 11 of this report.

# 6. Balance sheet as at 31 December 2014

Amounts in Euro

**ASSETS**

| | Note | 31.12.2014 Final | 31.12.2013 Final |
|---|---|---|---|
| **Non Current Assets** | | | |
| Intangible Fixed Assets | 10.1 | 12,968,176.87 | 19,885,526.25 |
| Tangible Fixed Assets | 10.2 | 58,783,764.29 | 45,370,360.28 |
| **Total Non Current Assets** | | **71,751,941.16** | **65,255,886.53** |
| **Current Assets** | | | |
| Short term receivables | 10.3 | **83,119,312.58** | **74,274,873.56** |
| VAT/ Recoverable from Member States | 10.3.1 | 2,277,669.93 | 6,618,793.32 |
| Consolidated EC Entities | | 2,715.41 | 437,350.30 |
| Debtors | 10.3.2 | 73,494,697.62 | 61,781,491.93 |
| Provision for doubtful debts | | - 615,940.00 | - 736,860.00 |
| Sundry receivables | 10.3.3 | 7,960,169.62 | 6,174,098.01 |
| **Cash and Cash Equivalent** | 10.4 | **86,387,196.29** | **30,775,088.67** |
| **Total Current Assets** | | **169,506,508.87** | **105,049,962.23** |
| **Total Assets** | | **241,258,450.03** | **170,305,848.76** |

**LIABILITIES**

| | Note | 31.12.2014 Final | 31.12.2013 Final |
|---|---|---|---|
| **Capital** | | | |
| Accumulated surplus/deficit | | 97,069,763.78 | 88,135,814.54 |
| Economic result of the year | 10.5 | 4,811,636.92 | 8,933,949.24 |
| **Total Capital** | | **101,881,400.70** | **97,069,763.78** |
| **Non-Current Liabilities** | 10.6 | | |
| Provision for risk and charges | | 9,882,000.00 | 16,100,000.00 |
| Deferred revenue | | 60,379,460.88 | - |
| **Total Non-Current Liabilities** | | **70,261,460.88** | **16,100,000.00** |
| **Current Liabilities** | | | |
| Deferred revenue due within 1 year | | 5,686,246.15 | - |
| Deferred Fees | | 19,003,013.81 | 16,479,778.10 |
| Current payables | 10.7 | 41,510,353.17 | 38,548,406.63 |
| Sundry payables | | 170,766.85 | 150,936.28 |
| EC Entities | | 795,274.29 | 457,606.54 |
| Budgetary result-Commission | 10.10 | 1,949,934.18 | 1,499,357.43 |
| **Total Current Liabilities** | | **69,115,588.45** | **57,136,084.98** |
| **Total Liabilities** | | **241,258,450.03** | **170,305,848.76** |

# 7. Statement of financial performance for the year ended December 31, 2014

Amounts in Euro

| Operating Income | Notes | 31.12.2014 Final | 31.12.2013 Final |
|---|---|---|---|
| **Fees relating to marketing authorisations** | 10.9 | **227,405,833.05** | **199,705,356.58** |
| European Commission subsidy | 10.10 | 22,007,316.01 | 31,130,642.57 |
| EEA subsidy | | 674,999.81 | 1,098,440.00 |
| European Commission subsidy for orphan medicines | 10.11 | 9,057,653.50 | 6,780,713.35 |
| European Commission Pre-Financing-Others | | - | 326,580.66 |
| **Total Community Contributions** | | **31,739,969.32** | **39,336,376.58** |
| External assigned revenue for projects | 10.12 | 2,527,571.14 | - |
| Sundry revenue | 10.13 | 978,084.20 | 602,004.40 |
| Reversal of previous years provision | 10.6 | 16,100,000.00 | |
| **a) Total Operating Income** | | **278,751,457.71** | **239,643,737.56** |
| **Operating Charges** | | | |
| Staff expenditure | 10.14 | 91,117,447.30 | 76,763,927.98 |
| Administrative expenditure | 10.15 | 49,513,941.62 | 27,922,121.09 |
| Operating expenditure | 10.16 | 115,154,687.54 | 109,600,519.38 |
| Depreciation for year | 10.1&10.2 | 16,927,517.38 | 17,131,793.83 |
| Disposal and derecognition of assets | 10.1&10.2 | 3,070,521.95 | - |
| Other expenditure | | 332,820.00 | 287,576.62 |
| **b) Total Operating Charges** | | **276,116,935.79** | **231,705,938.90** |
| c) Surplus / (deficit) from operating activities (c = a - b) | | **2,634,521.92** | **7,937,798.66** |
| Surplus / (deficit) from non operating activities (e) | 10.17 | 2,177,115.00 | 996,150.58 |
| **f) Surplus / (deficit) from ordinary activities (f = c + e)** | | **4,811,636.92** | **8,933,949.24** |
| Surplus / (deficit) from extraordinary items (g) | | **-** | **-** |
| **Economic Result of the Year (f + g)** | | **4,811,636.92** | **8,933,949.24** |

# 8. Cash flow statement for the year ended December 31, 2014

| | 2014<br>Final | 2013<br>Final |
|---|---|---|
| **Cash flows from ordinary activities** | | |
| Surplus/(deficit) from ordinary activities | **4,811,636.92** | **8,933,949.24** |
| **Operating activities** | | |
| Adjustments | | |
| Amortization (intangible fixed assets) | 9,003,878.87 | 11,293,604.89 |
| Depreciation (tangible fixed assets) | 7,923,638.51 | 6,568,851.49 |
| Increase/(decrease) in provisions for risks and liabilities | -6,218,000.00 | 0.00 |
| Increase/(decrease) in deferred revenue | 66,065,707.03 | 0.00 |
| Increase/(decrease) in value reduction for doubtful debts | -120,920.00 | 270,860.00 |
| (Increase)/decrease in short term receivables | -9,158,153.91 | -9,908,122.41 |
| (Increase)/decrease in receivables related to consolidated EC entities | 434,634.89 | -437,350.30 |
| Increase/(decrease) in accounts payable | 5,505,012.82 | 11,558,432.74 |
| Increase/(decrease) in liabilities related to consolidated EC entities | 788,244.50 | -1,957,692.22 |
| (Gains)/losses on sale/disposal/derecognition of property, plant and equipment | 3,070,521.95 | 0.00 |
| **Net cash flow from operating activities** | **82,106,201.58** | **26,322,533.43** |
| **Cash Flows from investing activities** | | |
| Increase of tangible and intangible fixed assets | -26,494,093.96 | -41,529,999.93 |
| **Net cash flow from investing activities** | **-26,494,093.96** | **-41,529,999.93** |
| Net increase/(decrease) in cash and cash equivalents | 55,612,107.62 | -15,207,466.50 |
| Cash and cash equivalents at the beginning of the period | 30,775,088.67 | 45,982,555.17 |
| **Cash and cash equivalents at the end of the period** | **86,387,196.29** | **30,775,088.67** |

# 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 2013** | **88,135,814.54** | **8,933,949.24** | **97,069,763.78** |
| Allocation of economic outturn 2013 | 8,933,949.24 | <8,933,949.24> | **0** |
| Economic Outturn 2014 | 0 | 4,811,636.92 | **4,811,636.92** |
| **Balance as of 31 December 2014** | **97,069,763.78** | **4,811,636.92** | **101,881,400.70** |

# 10. Notes to the financial statements

## *10.1. 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 software to support the Agency’s core activities.

The table below summarises the accounting movements for the year.

EUR thousands

| Intangible fixed assets | Internally generated computer software | Other computer software | Intangible asset under construction | Total |
|---|---|---|---|---|
| **Cost** | | | | |
| **Balance 01.01.2014** | **63,879** | **14,273** | **3,872** | **82,024** |
| Additions | 475 | 365 | 1,308 | 2,148 |
| Transfers | 3,556 | 0 | <3,556> | 0 |
| Derecognition | <61> | 0 | 0 | <61> |
| **Balance 31.12.2014** | **67,849** | **14,638** | **1,624** | **84,111** |
| **Amortisation** | | | | |
| **Balance 01.01.2014** | **<49,354>** | **<12,785>** | **0** | **<62,139>** |
| Amortisation | <8,422> | <581> | 0 | <9,003> |
| Transfers | 0 | 0 | 0 | 0 |
| Derecognition | 0 | 0 | 0 | 0 |
| **Balance 31.12.2014** | **<57,776>** | **<13,366>** | **0** | **<71,142>** |
| **Net book value** | | | | |
| **Balance 31.12.2014** | **10,073** | **1,272** | **1,624** | **12,969** |

## *10.2. Tangible fixed assets*

This item comprises the following:

€ 40.55 Million of tangible assets under construction at 1st January 2014 related to the fitting out and associated costs in connection with the planned move to new premises during 2014.

Following the physical move these items, plus additions incurred in 2014 prior to the move, have been either transferred to the relevant asset categories or derecognised and charged to the 2014 Statement of Financial Performance. Depreciation charges concerning these assets have been applied with effect from 1st July 2014. € 16.1 Million relates to the write back of depreciation for the unused provision for dilapidation of the old premises in 7 Westferry Circus. Tangible fixed assets which were not moved to the new premises are accounted for under disposals, with the net book value primarily relating to building and fitting out cost incurred in the old premises.

EUR Thousands

| Tangible fixed assets | Building and fitting out cost | Computer hardware | Furniture and equipment | Tangible assets under construction | Total |
|---|---|---|---|---|---|
| **Cost** | | | | | |
| **Balance 01.01.2014** | **38,151** | **13,775** | **7,007** | **40,557** | **99,490** |
| Additions | 9,882 | 259 | 871 | 13,334 | 24,346 |
| Disposals | <38,149> | <6,002> | <5,719> | 0 | <49,870> |
| Derecognition | 0 | 0 | <7> | <2,259> | <2,266> |
| Transfers | 43,246 | 0 | 8,386 | <51,632> | 0 |
| **Balance 31.12.2014** | **53,130** | **8,032** | **10,538** | **0** | **71,700** |
| **Depreciation** | | | | | |
| **Balance 01.01.2014** | **<37,928>** | **<10,271>** | **<5,920>** | **0** | **<54,119>** |
| Depreciation | <5,784> | <1,137> | <1,003> | 0 | <7,924> |
| Disposals | 22,005 | 5,924 | 5,090 | 0 | 33,019 |
| Write back depreciation | 16,100 | 0 | 7 | 0 | 16,107 |
| **Balance 31.12.2014** | **<5,607>** | **<5,484>** | **<1,826>** | **0** | **<12,917>** |
| **Net book value** | | | | | |
| **Balance 31.12.2014** | **47,523** | **2,548** | **8,712** | **0** | **58,783** |

### *10.3. Short term receivables*

### 10.3.1. 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 € 2,277,669.93 will be recovered in 2015.

### 10.3.2. Debtors and accrued revenue

This item includes:

EUR thousands

| Debtors and accrued revenue | 31.12.2014 | 31.12.2013 |
|---|---|---|
| Fees invoiced | 37,738 | 26,665 |
| Fees invoiced (payment deferred) | 1,480 | 2,144 |
| **Total invoiced fees outstanding** | **39,218** | **28,809** |
| Accrued annual fees | 34,277 | 31,532 |
| Other accrued fees | 0 | 1,440 |
| **Total debtors and accrued revenue** | **73,495** | **61,781** |

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.

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 € 615,940.

The risk analysis for this financial instrument is disclosed in section 11 of this report.

### 10.3.3. Sundry receivables

This item includes: EUR thousands

| Sundry receivables | 31.12.2014 | 31.12.2013 |
|---|---|---|
| Rental payment of office premises | 4,812 | 3,456 |
| Advances payments and accruals | 2,193 | 2,653 |
| Others | 955 | 65 |
| **Total Sundry Receivables** | **7,960** | **6,174** |

### *10.4. Cash and cash equivalents*

Cash and cash equivalents balances comprises the following:

EUR thousands

| Cash and cash equivalents | 31.12.2014 | 31.12.2013 |
|---|---|---|
| Short term deposits | 28,245 | 0 |
| Interest bearing & current accounts | 58,132 | 30,756 |
| Imprest Accounts | 10 | 19 |
| **Total cash and cash equivalent** | **86,387** | **30,775** |

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

Investment in short term deposits includes part of the inducement received by the landlord as part of the lease of the new office premises at 30 Churchill Place, London, as explained in Note 10.6, non-current liabilities.

The risk analysis for this financial instrument is disclosed in section 11 of this report.

## 10.5. Reconciliation of budgetary and economic outturn

The economic outturn for the year is made up of:

EUR thousands

| | | 31.12.2014 | 31.12.2013 |
|---|---|---|---|
| **The budgetary outturn** | **a** | **1,950** | **1,499** |
| **Positive movements** | | | |
| Reversal of budgetary commitments carry forward | | 34,966 | 24,345 |
| Capitalisation of intangible assets | | 2,148 | 5,354 |
| Capitalisation of tangible assets | | 24,346 | 35,445 |
| Revenue due not collected at 31.12.2014 | | 72,881 | 61,344 |
| Prepaid expenses | | 471 | 1,346 |
| **Total positive movements** | **b** | **134,812** | **127,834** |
| **Negative movements** | | | |
| Increase (decrease) in deferred revenue | | 21,345 | 2,319 |
| Reduction of EC contribution considered as pre-financing | | 1,950 | 1,499 |
| Depreciation of intangible assets | | 9,003 | 10,541 |
| Depreciation of tangible assets | | 7,924 | 6,591 |
| Disposal / write-backs of fixed assets | | 3,071 | 1 |
| Accrued expenses for untaken leave | | <185> | 340 |
| Provision for doubtful debts | | 121 | 271 |
| Reversal of 2013 accrued revenue | | 32,972 | 28,254 |
| Reversal on 2013 carry forwards | | 28,773 | 29,374 |
| Revenue 2013 collected 2014 | | 28,702 | 27,863 |
| Miscellaneous | | - | 274 |
| Provision for accrued expenses | | 5,145 | 11,166 |
| Unrealised exchange differences | | <6,871> | 1,906 |
| **Total negative movements** | **c** | **131,950** | **120,399** |
| **Economic outturn (a+b-c)** | | **4,812** | **8,934** |

## *10.6. Non-current liabilities*

Non-current liabilities include provision against assets of € 9.88 Million to reflect the estimated maximum cost the Agency might incur for restoring the premises at 30 Churchill Place, London to their original state at the end of the existing lease contract in 2039.

It also includes the non-current portion of deferred revenue of € 60.37 Million relating to inducement received by the landlord as part of the lease of the new office premises at 30 Churchill Place, London. Such inducement corresponds to 37 months of rent free period, released against annual rents over the life of the lease (25 years); and for fit-out 'Category A' inducements released in line with the depreciation of the fit out costs (4 years).

The provision of € 16.1 Million at 31.12.2013, to provide for the estimated maximum cost the Agency might have incurred for restoring the premises at 7 Westferry Circus, London, has been reversed as a revenue in line with EU Accounting rule 10.

## *10.7. Current payables*

Current payables represent amounts accrued due for goods and services at 31 December 2014.

It also includes liability of € 1.42 Million for untaken leave (2013: €1.64 Million). The provision of €9.9 Million at 31.12.2013, to provide for the European Commission's proposal of a salary increase, has been reversed following the adoption of the salary increase by the Council.

The risk analysis for this financial instrument is disclosed in section 11 of this report.

EUR thousands

| Current Payables | 31.12.2014 | 31.12.2013 |
|---|---|---|
| Accounts Payable and accrued charges | 12,983 | 4,903 |
| Accrued expenditure for evaluation services | 27,001 | 22,223 |
| Accrued charges for untaken leave and other staff costs | 1,772 | 1,956 |
| Accrued charges for salary increase proposal | 0 | 9,924 |
| | **41,756** | **39,006** |
| Accrued charges related to EC entities | <246> | <458> |
| **Total current payables** | **41,510** | **38,548** |

## 10.8. Non-budgetary commitments and contingent liabilities

The major future commitment entered into by the Agency is the rental contract of the building at at 30 Churchill Place, London E14 5EU. At present it is estimated that rent payable for the period 2015 to 2039 amounts to approximately € 380,464,975, inclusive of service charges.

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 contractual obligations are estimated to be € 585,000.

## 10.9. Fees relating to marketing authorisations

Revenue from fees comprises:

EUR thousands

| Fees and administrative revenue | 2014 | 2013 |
|---|---|---|
| Fees for initial applications | 26,668 | 21,410 |
| Annual fees | 67,429 | 62,031 |
| Other fees mainly post authorization variations | 117,939 | 105,456 |
| Fees for Pharmacovigilance activities | 2,259 | 0 |
| **Fees revenue** | **214,295** | **188,897** |
| Processing Parallel Distribution notifications | 8,731 | 7,240 |
| Processing Export Certificates | 2,409 | 2,202 |
| Other administrative fees | 1,970 | 1,366 |
| **Administrative revenue** | **13,110** | **10,808** |
| **Total fees and administrative revenue** | **227,405** | **199,705** |

The Agency charges fees for applications for marketing authorisation, and for variations and other changes to marketing authorisations, as well as annual fees for authorised medicines.

As from August 2014, the Agency started charging a fee to the marketing authorisation holders for the assessment of pharmacovigilance procedures, i.e. periodic safety update reports (PSURs), post-authorisation safety studies (PASS) and referrals initiated as a result of the evaluation of pharmacovigilance data in respect of medicinal products for human use in accordance with Regulation (EU) No 658/2014 of the European Parliament and of the Council of 15 May 2014 on fees payable to the European Medicines Agency.

The Agency also charges an administrative fee for the notification of parallel distribution. 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.

### *10.10. Budgetary outturn balance*

If the amount on the budgetary outturn is a surplus, 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.

### *10.11. 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.

### *10.12. External assigned revenue for projects*

This item comprises € 2.38 for recognition of the deferred revenue for the landlord inducement and € 0.14 for other assigned revenue for projects.

### *10.13. Sundry revenue*

This item includes: EUR thousands

| Sundry revenue | 2014 | 2013 |
|---|---|---|
| Refund of Service Charges/other recovery | 728 | 132 |
| Other Sundry Income | 250 | 470 |
| **Total sundry revenue** | **978** | **602** |

### *10.14. Staff expenditure*

The increase in staff expenditure from € 76.7 Million at 31.12.2013 to € 91.1 Million at 31.12.2014 relates primarily to an increase in the London salary weighting coefficient, which accounted for €9.9 million of the additional cost. This coefficient is adjusted each year to compensate for equal but opposite movements in the Euro/GBP exchange rate, and for comparative changes in the European cost of living index. There was no increase in Euro salary grades during 2014. The total number of staff at year-end increased from 690.5 to 752 (+8.91%). As at 31.12.2014, the Agency had a total of

580 temporary agents, 144 contract agents and 28 national experts on secondment (2013: 583, 92 and 15.5).

### *10.15. Administrative expenditure*

This item comprises: EUR thousands

| Administrative expenditure | 2014 | 2013 |
|---|---|---|
| Building occupancy costs | 32,715 | 16,228 |
| Communication and networking expenditure on annual IT costs | 14,757 | 10,353 |
| Others, i.e. telecommunication, library, etc. | 2,042 | 1,341 |
| **Total administrative expenditure** | **49,514** | **27,922** |

The increase in building occupancy cost is due to non-capitalised building expenditures preliminary to construction.

### *10.16. Operating expenditure*

The principal items included are:

EUR thousands

| Operating expenditure | 2014 | 2013 |
|---|---|---|
| Share of evaluation and annual fees to NCAs | 91,348 | 83,612 |
| Share of evaluation of pharmacovigilance procedures fees to NCAs | 1,518 | 0 |
| Reimbursement of Committee Members traveling costs and accommodation | 7,292 | 5,953 |
| Translations | 4,498 | 5,174 |
| IT operational expenditures | 6,957 | 12,622 |
| Other | 3,542 | 2,239 |
| **Total operating expenditure** | **115,155** | **109,600** |

### *10.17. Non-operating activities*

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

| Non-operating activities | 2014 | 2013 |
|---|---|---|
| Bank interest income | 41 | 17 |
| Revenue for ancillary services | 117 | 0 |

| Non-operating activities | 2014 | 2013 |
|---|---|---|
| Bank charges | <34> | <30> |
| Differences on exchange | 2,053 | 1,009 |
| **Total non-operating activities** | **2,177** | **996** |

### 10.17.1. Differences on exchange

These are made up as follows: EUR thousands

| Differences on exchange | 2014 | 2013 |
|---|---|---|
| Exchange gain (loss) on hedged amounts and other non-euro currency purchases | <239> | 1,266 |
| Exchange gain (loss) on salary related transactions | 2,120 | 262 |
| Other differences | 172 | <519> |
| **Total differences on exchange** | **2,053** | **1,009** |

# 11. Financial assets and financial liabilities risk analysis

EU Accounting rule 11 requires the Agency to disclose information that enables users of its financial statements to evaluate the nature and the extent of risks arising from financial instruments to which the Agency is exposed at the end of the reporting period and how the Agency manages them.

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.

In line with its Treasury policy, the Agency implement rigorous cash management, taking account of assigned revenue, in order to ensure that its cash balances are limited to duly justified requirements.

Deposits are held only with banks who comply with the ratings issued by the European Commission's Accounting Officer and are spread between two banks.

The Agency's budget is drawn up and implemented in euro and the accounts are presented in euro with all the revenue being received in euro but around 30% of the expenditure being paid in pounds sterling due to the location of the Agency in London/Great Britain.

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.

## *11.1. Credit quality of financial assets*

EUR thousands

| **Counterparties with external credit rating** | ***Note*** | **31.12.2014** | **Credit rating** | **Agency** |
|---|---|---|---|---|
| Short term deposits < 3 months including accrued interest<br>GBP deposit Lloyds Bank (EUR equivalent) | *10.4* | 28,245 | F1<br>P-1<br>A-1 | Fitch<br>Moody's<br>S&P |
| Bank accounts<br>EUR account Lloyds Bank | *10.4* | 47,337 | F1<br>P-1<br>A-1 | Fitch<br>Moody's<br>S&P |
| Bank accounts<br>GBP account Lloyds Bank (EUR equivalent) | *10.4* | 669 | F1<br>P-1<br>A-1 | Fitch<br>Moody's<br>S&P |
| Bank accounts<br>GBP account HSBC (EUR equivalent) | *10.4* | 4 | F1+<br>P-1<br>A-1+ | Fitch<br>Moody's<br>S&P |
| Bank accounts<br>EUR account HSBC | *10.4* | 10,132 | F1+<br>P-1<br>A-1+ | Fitch<br>Moody's<br>S&P |
| Receivables from Member States<br>GBP VAT (Foreign and Commonwealth – UK) | *10.3.1* | 2,278 | AA+<br>Aa1<br>AAA | Fitch<br>Moody's<br>S&P |

EUR thousand

| Counterparties **without** external credit rating | Note | 31.12.2014 |
|---|---|---|
| Receivables with consolidated entities | *n/a* | 3 |
| Debtors who never defaulted | *10.3.2 10.3.3* | 81,455 |
| Debtors who defaulted in the past | *n/a* | 0 |

### 11.2. Analysis of the age and impairment of financial assets

Of the € 7.14 Million past due but not impaired debtors, € 5.38 Million are overdue by less than 30 days. The provision for doubtful debtors for the year was € 332,820, corresponding to less than ½ of 1% of the fee revenue 2014.

EUR thousands

| | Note | 31.12.2014 | Past due but not impaired | | | Impaired |
|---|---|---|---|---|---|---|
| | | | <1 year | 1-5 years | > 5 years | |
| Receivables from Member States | *10.3.1* | 2,278 | 0 | 0 | 0 | 0 |
| Receivables with consolidated entities | *n/a* | 3 | 0 | 0 | 0 | 0 |
| Debtors who never defaulted | *10.3.2 10.3.3* | 81,455 | 7,141 | 0 | 0 | 616 |
| Debtors who defaulted in the past | *n/a* | 0 | 0 | 0 | 0 | 0 |

### 11.3. Liquidity risk

The Agency does not hold any derivative financial liabilities. The table below present the maturity analysis for non-derivative financial liabilities in relation to the remaining contractual maturities. These are the budgetary outturn 2014, payable to the European Commission and the current payables with third parties, i.e. suppliers, staff and related accrued charges.

The Agency carries out regular cash-flow monitoring and forecasting of euro and pound sterling cash requirements, and prepares annual budgetary accounts following the modified cash accounting basis to determine the level of EU budgetary contribution required to fund the Agencies activities not supported by fee income.

EUR thousands

| | Note | 31.12.2014 | <1 year | 1-5 years | > 5 years |
|---|---|---|---|---|---|
| Payables with consolidated entities | *10.10* | 1,950 | 1,950 | 0 | 0 |
| Other payables with third parties | *Current liabilities* | 61,479 | 61,479 | 0 | 0 |

## *11.4. Market risk disclosures*

A sensitivity analysis is required in compliance with paragraph 28 of Accounting Rule 11 for each type of market risk that an entity is exposed to at the reporting date, showing how surplus or deficit and net assets would have been affected by changes in the relevant risk variable that were reasonably possible at that date.

The table below provides with an overview of the foreign currencies (FX) to which the Agency is exposed for its financial assets and financial liabilities as at 31 December 2014.

Asset and liabilities in pounds sterling at the end of the reporting period are converted into Euro on the basis of the exchange rate ruling at December 31, 2014. These are the amounts that will be exposed to changes in foreign currency rates which would impact the surplus or deficit in the statement of financial performance.

EUR thousands

| **Currency exposure at 31.12.2014** | ***Note*** | **GBP (EUR equivalent)** |
|---|---|---|
| Cash and cash equivalent | *10.4* | 28,920 |
| Receivables from Member States<br>VAT (Foreign and Commonwealth – UK) | *10.3.1* | 2,278 |
| **Total financial assets** | | **31,198** |
| Payables with third parties | *10.7* | 8,583 |
| **Total financial liabilities** | | **8,583** |
| **Net position** | | **22,615** |

Financial assets include € 28.92 Million of GBP denominated cash and cash equivalent and € 2.27 Million of GBP denominated receivables. A 10% appreciation of Eur against GBP from the year end rate would lead to a negative difference on exchange impact of € 3.12 Million. A 10% depreciation of Eur against GBP from the year end rate would lead to a positive difference on exchange impact of the same amount.

Financial liabilities include € 8.58 Million of GBP denominated payables with third parties. A 10% appreciation of Eur against GBP from the year end rate would lead to a positive difference on exchange impact of € 0.85 Million. A 10% depreciation of Eur against GBP from the year end rate would lead to a negative difference on exchange impact of the same amount.

EUR thousands

| **Sensitivity analysis** | **10% EUR appreciation** | **10% EUR depreciation** |
|---|---|---|
| Impact on surplus/deficit | <2,262> | 2,262 |

# Part II: Reports on the implementation of the budget

## 12. Revenue and expenditure account for 2014

| | 2014 | 2013 |
|---|---|---|
| **Revenue** | | |
| EC contribution including EEA contribution | 23,957,250.19 | 33,728,440.00 |
| EC contribution for orphan medicines | 10,107,259.81 | 7,132,974.66 |
| Evaluation Fees | 216,060,142.14 | 188,636,794.00 |
| Revenue from administrative operations | 1,759,834.02 | 10,228,140.00 |
| External PF/Contribution to community programmes | 18,904,198.83 | 76,039.31 |
| Miscellaneous income | 997,244.77 | 584,876.69 |
| **Total A** | **271,785,929.76** | **240,387,264.66** |
| **Expenditure** | | |
| **Title 1 - Staff** | | |
| Payments | 90,246,632.53 | 76,852,085.28 |
| Carry over | 1,097,285.75 | 700,256.72 |
| **Sub-total** | **91,343,918.28** | **77,552,342.00** |
| **Title 2 - Buildings, Equipment and operating expenditure** | | |
| Payments | 42,801,779.14 | 54,879,594.98 |
| Carry over | 12,449,062.84 | 7,176,685.39 |
| **Sub-total** | **55,250,841.98** | **62,056,280.37** |
| **Title 3 - Operating Expenditure** | | |
| Payments | 86,213,631.32 | 78,288,760.72 |
| Carry over | 33,611,419.17 | 25,522,045.80 |
| **Sub-total** | **119,825,050.49** | **103,810,806.52** |
| Total Payments | 219,262,042.99 | 210,020,440.98 |
| Total carry over | 47,157,767.76 | 33,398,987.91 |
| **Total B** | **266,419,810.75** | **243,419,428.89** |
| Budgetary Outturn for the Year (A-B) | 5,366,119.01 | - 3,032,164.23 |
| Appropriation from previous year which lapse | 1,335,294.06 | 1,616,438.25 |
| Differences in exchange | - 4,751,478.89 | 2,915,083.41 |
| Balance of the outturn account for the financial year | 1,949,934.18 | 1,499,357.43 |
| Balance carried over from n-1 | 1,499,357.43 | 3,452,778.63 |
| Positive balance from n-1 reimbursed in year n to the Commission | - 1,499,357.43 | - 3,452,778.63 |
| **Balance for the Year** | **1,949,934.18** | **1,499,357.43** |

# 13. General utilisation of appropriations

Amounts in Euro

| C1 | Total appropriations | Commitments | Payments made | Article 14.5 - Automatic carry-over from 2014 to | Article 14.1 - Non-automatic carry over from 2014 to | Cancellation of appropriations |
|---|---|---|---|---|---|---|
| **Title 1**<br>Staff | 97,392,400.00 | 91,280,241.19 | 90,184,354.77 | 1,095,886.42 | - | 6,112,158.81 |
| **Title 2**<br>Buildings, Equipment and miscellaneous operating expenditure | 42,641,000.00 | 36,492,635.26 | 32,202,528.34 | 4,290,106.92 | - | 6,148,364.74 |
| **Title 3**<br>Operating expenditure | 123,157,600.00 | 119,671,880.72 | 86,072,586.80 | 33,599,293.92 | - | 3,485,719.28 |
| **Title 9**<br>Provisional appropriation | - | - | - | - | - | - |
| | **263,191,000.00** | **247,444,757.17** | **208,459,469.91** | **38,985,287.26** | **-** | **15,746,242.83** |

| RO | Total appropriations | Commitments | Payments made | Commitment carry over | Appropriation reinscription |
|---|---|---|---|---|---|
| **Title 1**<br>Staff | 338,600.00 | 63,677.09 | 62,277.76 | 1,399.33 | 274,922.91 |
| **Title 2**<br>Buildings, Equipment and miscellaneous operating expenditure | 18,759,000.00 | 18,758,206.72 | 10,599,250.80 | 8,158,955.92 | 793.28 |
| **Title 3**<br>Operating expenditure | 185,400.00 | 153,169.77 | 141,044.52 | 12,125.25 | 32,230.23 |
| | **19,283,000.00** | **18,975,053.58** | **10,802,573.08** | **8,172,480.50** | **307,946.42** |

| Carry over from 2013 | Article 14.5 - Automatic carry-over from 2014 to 2015 | Article 14.1 - Non-automatic carry over from 2014 to | Payments made | Cancellation ofautomatic carry-over | Cancellation of non-automatic carry over | Total cancellations |
|---|---|---|---|---|---|---|
| **Title 1**<br>Staff | 700,256.72 | - | 630,684.18 | 69,572.54 | - | 69,572.54 |
| **Title 2**<br>Buildings, Equipment and miscellaneous operating expenditure | 7,176,685.39 | - | 6,433,465.41 | 743,219.98 | - | 743,219.98 |
| **Title 3**<br>Operating expenditure | 25,522,045.80 | - | 24,999,544.26 | 522,501.54 | - | 522,501.54 |
| | **33,398,987.91** | **-** | **32,063,693.85** | **1,335,294.06** | **-** | **1,335,294.06** |

# 14. Development and use of the appropriations for the financial year 2014

**Development and use of the appropriations for the Financial Year 2014**

EURO

| Art./ item | Heading | Original budget | Transfers - sender | Transfers - receiver | SAB | Transfer of reserve | Current budget | Total committed | Unused commitment | Payments | Automatic carry forward | Non-automatic carry forward | Unused appropriations |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| | **Title 1 : staff** | | | | | | | | | | | | |
| | **Chapter 11 - staff in active employment** | | | | | | | | | | | | |
| 110 | Staff holding a post provided for in the list of posts | | | | | | | | | | | | |
| 1100 | Basic salaries | 40,325,700.00 | 0.00 | 0.00 | -1,600,000.00 | 0.00 | 38,725,700.00 | 38,542,628.32 | 0.00 | 38,542,628.32 | 0.00 | 0.00 | 183,071.68 |
| 1101 | Family allowances | 5,874,000.00 | 0.00 | 600,000.00 | 0.00 | 0.00 | 6,474,000.00 | 6,203,532.46 | 0.00 | 6,203,532.46 | 0.00 | 0.00 | 270,467.54 |
| 1102 | Expatriation and foreign residence allowances | 5,758,000.00 | -200,000.00 | 0.00 | 0.00 | 0.00 | 5,558,000.00 | 5,409,329.95 | 0.00 | 5,409,329.95 | 0.00 | 0.00 | 148,670.05 |
| 1103 | Fixed allowances | 74,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 74,000.00 | 63,123.37 | 0.00 | 63,123.37 | 0.00 | 0.00 | 10,876.63 |
| | **Total of article 110** | **52,031,700.00** | **-200,000.00** | **600,000.00** | **-1,600,000.00** | **0.00** | **50,831,700.00** | **50,218,614.10** | **0.00** | **50,218,614.10** | **0.00** | **0.00** | **613,085.90** |
| 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 |
| 1114 | Contract agents | 5,356,000.00 | -700,000.00 | 0.00 | 0.00 | 0.00 | 4,656,000.00 | 4,516,590.51 | 0.00 | 4,516,590.51 | 0.00 | 0.00 | 139,409.49 |
| | **Total of article 111** | **5,356,000.00** | **-700,000.00** | **0.00** | **0.00** | **0.00** | **4,656,000.00** | **4,516,590.51** | **0.00** | **4,516,590.51** | **0.00** | **0.00** | **139,409.49** |
| 112 | Further training, language courses and retraining for staff | | | | | | | | | | | | |
| 1120 | Further training, language courses and retraining for staff | 827,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 827,000.00 | 679,204.19 | 37,414.07 | 641,790.12 | 37,414.07 | 0.00 | 147,795.81 |
| | **Total of article 112** | **827,000.00** | **0.00** | **0.00** | **0.00** | **0.00** | **827,000.00** | **679,204.19** | **37,414.07** | **641,790.12** | **37,414.07** | **0.00** | **147,795.81** |
| 114 | Miscellaneous allowances and grants | | | | | | | | | | | | |
| 1140 | Miscellaneous allowances and grants | 59,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 59,000.00 | 42,685.52 | 0.00 | 42,685.52 | 0.00 | 0.00 | 16,314.48 |
| 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 | 945,349.12 | 0.00 | 945,349.12 | 0.00 | 0.00 | 154,650.88 |
| 1143 | Fixed specific allowances | 6,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,000.00 | 4,492.44 | 0.00 | 4,492.44 | 0.00 | 0.00 | 1,507.56 |
| | **Total of article 114** | **1,165,000.00** | **0.00** | **0.00** | **0.00** | **0.00** | **1,165,000.00** | **992,527.08** | **0.00** | **992,527.08** | **0.00** | **0.00** | **172,472.92** |
| 117 | Supplementary services | | | | | | | | | | | | |
| 1171 | Professional services relating to staff management | 80,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 80,000.00 | 17,354.69 | 0.00 | 17,354.69 | 0.00 | 0.00 | 62,645.31 |
| 1172 | Miscellaneous insurances relating to staff activities | 185,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 185,000.00 | 169,619.92 | 1,646.08 | 167,973.84 | 1,646.08 | 0.00 | 15,380.08 |
| 1174 | Payment for administrative assistance from the European Union institutions | 420,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 420,000.00 | 385,723.52 | 4,200.00 | 381,523.52 | 4,200.00 | 0.00 | 34,276.48 |
| 1175 | Interim services | 2,300,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,300,000.00 | 2,173,173.95 | 195,646.77 | 1,977,527.18 | 195,646.77 | 0.00 | 126,826.05 |
| | **Total of article 117** | **2,985,000.00** | **0.00** | **0.00** | **0.00** | **0.00** | **2,985,000.00** | **2,745,872.08** | **201,492.85** | **2,544,379.23** | **201,492.85** | **0.00** | **239,127.92** |

**Development and use of the appropriations for the Financial Year 2014**

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| Art./ item | Heading | Original budget | Transfers - sender | Transfers - receiver | SAB | Transfer of reserve | Current budget | Total committed | Unused commitment | Payments | Automatic carry forward | Non-automatic carry forward | Unused appropriations |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| 118 | Allowances and expenses on entering and leaving the service and on transfer | | | | | | | | | | | | |
| 1180 | Miscellaneous expenditure on recruitment | 136,000.00 | 0.00 | 250,000.00 | 0.00 | 0.00 | 386,000.00 | 354,406.21 | 178,531.24 | 175,874.97 | 178,531.24 | 0.00 | 31,593.79 |
| 1181 | Travel and removal expenditure on entering and leaving the service | 130,000.00 | -10,000.00 | 0.00 | 0.00 | 0.00 | 120,000.00 | 82,063.28 | 5,500.00 | 76,563.28 | 5,500.00 | 0.00 | 37,936.72 |
| 1182 | Installation, resettlement and transfer allowances | 180,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 180,000.00 | 87,412.21 | 0.00 | 87,412.21 | 0.00 | 0.00 | 92,587.79 |
| 1184 | Temporary daily subsistence allowances | 110,000.00 | 0.00 | 31,000.00 | 0.00 | 0.00 | 141,000.00 | 136,030.77 | 0.00 | 136,030.77 | 0.00 | 0.00 | 4,969.23 |
| | **Total of article 118** | **556,000.00** | **-10,000.00** | **281,000.00** | **0.00** | **0.00** | **827,000.00** | **659,912.47** | **184,031.24** | **475,881.23** | **184,031.24** | **0.00** | **167,087.53** |
| 119 | Salary weightings | | | | | | | | | | | | |
| 1190 | Weightings | 22,534,000.00 | 0.00 | 4,970,000.00 | -3,000,000.00 | 0.00 | 24,504,000.00 | 24,502,343.74 | 0.00 | 24,502,343.74 | 0.00 | 0.00 | 1,656.26 |
| 1191 | Provisional appropriation | 14,211,000.00 | -4,970,000.00 | 0.00 | -5,454,000.00 | 0.00 | 3,787,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,787,000.00 |
| | **Total of article 119** | **36,745,000.00** | **-4,970,000.00** | **4,970,000.00** | **-8,454,000.00** | **0.00** | **28,291,000.00** | **24,502,343.74** | **0.00** | **24,502,343.74** | **0.00** | **0.00** | **3,788,656.26** |
| | **Total of chapter 11** | **99,665,700.00** | **-5,880,000.00** | **5,851,000.00** | **-10,054,000.00** | **0.00** | **89,582,700.00** | **84,315,064.17** | **422,938.16** | **83,892,126.01** | **422,938.16** | **0.00** | **5,267,635.83** |
| | **Chapter 13 - Duty travel expenses and incidental expenditure** | | | | | | | | | | | | |
| 1300 | Duty travel expenses and incidental expenditure | 545,700.00 | 0.00 | 0.00 | 0.00 | 0.00 | 545,700.00 | 513,180.37 | 61,988.12 | 451,192.25 | 61,988.12 | 0.00 | 32,519.63 |
| | **Total of article 130** | **545,700.00** | **0.00** | **0.00** | **0.00** | **0.00** | **545,700.00** | **513,180.37** | **61,988.12** | **451,192.25** | **61,988.12** | **0.00** | **32,519.63** |
| | **Total of chapter 13** | **545,700.00** | **0.00** | **0.00** | **0.00** | **0.00** | **545,700.00** | **513,180.37** | **61,988.12** | **451,192.25** | **61,988.12** | **0.00** | **32,519.63** |
| | **Chapter 14 - socio-medical infrastructure** | | | | | | | | | | | | |
| 1400 | Restaurant and canteens | 563,000.00 | 0.00 | 48,000.00 | 0.00 | 0.00 | 611,000.00 | 609,962.65 | 55,220.69 | 554,741.96 | 55,220.69 | 0.00 | 1,037.35 |
| | **Total of article 140** | **563,000.00** | **0.00** | **48,000.00** | **0.00** | **0.00** | **611,000.00** | **609,962.65** | **55,220.69** | **554,741.96** | **55,220.69** | **0.00** | **1,037.35** |
| 1410 | Medical service | 195,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 195,000.00 | 194,604.92 | 48,150.24 | 146,454.68 | 48,150.24 | 0.00 | 395.08 |
| | **Total of article 141** | **195,000.00** | **0.00** | **0.00** | **0.00** | **0.00** | **195,000.00** | **194,604.92** | **48,150.24** | **146,454.68** | **48,150.24** | **0.00** | **395.08** |
| | **Total of chapter 14** | **758,000.00** | **0.00** | **48,000.00** | **0.00** | **0.00** | **806,000.00** | **804,567.57** | **103,370.93** | **701,196.64** | **103,370.93** | **0.00** | **1,432.43** |
| | **Chapter 15 - exchanges of civil servants and experts** | | | | | | | | | | | | |
| 1520 | Staff exchanges between European Union institutions and the public and private sectors, visiting experts | 2,944,000.00 | -350,000.00 | 0.00 | 0.00 | 0.00 | 2,594,000.00 | 2,010,788.48 | 483,347.15 | 1,527,441.33 | 483,347.15 | 0.00 | 583,211.52 |
| 1530 | Cost of organising graduate traineeships with the agency | 780,000.00 | 0.00 | 300,000.00 | 0.00 | 0.00 | 1,080,000.00 | 1,005,631.97 | 0.00 | 1,005,631.97 | 0.00 | 0.00 | 74,368.03 |
| | **Total of article 152** | **3,724,000.00** | **-350,000.00** | **300,000.00** | **0.00** | **0.00** | **3,674,000.00** | **3,016,420.45** | **483,347.15** | **2,533,073.30** | **483,347.15** | **0.00** | **657,579.55** |
| | **Total of chapter 15** | **3,724,000.00** | **-350,000.00** | **300,000.00** | **0.00** | **0.00** | **3,674,000.00** | **3,016,420.45** | **483,347.15** | **2,533,073.30** | **483,347.15** | **0.00** | **657,579.55** |
| | **Chapter 16 - social welfare** | | | | | | | | | | | | |
| 1600 | Miscellaneous welfare expenditure | 300,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 300,000.00 | 298,599.74 | 0.00 | 298,599.74 | 0.00 | 0.00 | 1,400.26 |
| | **Total of article 160** | **300,000.00** | **0.00** | **0.00** | **0.00** | **0.00** | **300,000.00** | **298,599.74** | **0.00** | **298,599.74** | **0.00** | **0.00** | **1,400.26** |

Development and use of the appropriations for the Financial Year 2014

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| Art./ item | Heading | Original budget | Transfers - sender | Transfers - receiver | SAB | Transfer of reserve | Current budget | Total committed | Unused commitment | Payments | Automatic carry forward | Non-automatic carry forward | Unused appropriations |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| 1620 | Social contacts between staff | 20,000.00 | 0.00 | 15,000.00 | 0.00 | 0.00 | 35,000.00 | 23,946.60 | 3,738.04 | 20,208.56 | 3,738.04 | 0.00 | 11,053.40 |
| | **Total of article 162** | **20,000.00** | **0.00** | **15,000.00** | **0.00** | **0.00** | **35,000.00** | **23,946.60** | **3,738.04** | **20,208.56** | **3,738.04** | **0.00** | **12,453.66** |
| | **Total of chapter 16** | **320,000.00** | **0.00** | **15,000.00** | **0.00** | **0.00** | **335,000.00** | **322,546.34** | **3,738.04** | **318,808.30** | **3,738.04** | **0.00** | **12,453.66** |
| | **Chapter 17 - representation expenses** | | | | | | | | | | | | |
| 1700 | Representation expenses | 38,000.00 | 0.00 | 16,000.00 | 0.00 | 0.00 | 54,000.00 | 53,373.99 | 20,504.02 | 32,869.97 | 20,504.02 | 0.00 | 626.01 |
| | **Total of article 170** | **38,000.00** | **0.00** | **16,000.00** | **0.00** | **0.00** | **54,000.00** | **53,373.99** | **20,504.02** | **32,869.97** | **20,504.02** | **0.00** | **626.01** |
| | **Total of chapter 17** | **38,000.00** | **0.00** | **16,000.00** | **0.00** | **0.00** | **54,000.00** | **53,373.99** | **20,504.02** | **32,869.97** | **20,504.02** | **0.00** | **626.01** |
| | **Chapter 18 - social security for staff** | | | | | | | | | | | | |
| 1830 | Insurance against sickness, accidents and occupational disease, unemployment insurance and pension rights | 2,395,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,395,000.00 | 2,255,088.30 | 0.00 | 2,255,088.30 | 0.00 | 0.00 | 139,911.70 |
| | **Total of article 183** | **2,395,000.00** | **0.00** | **0.00** | **0.00** | **0.00** | **2,395,000.00** | **2,255,088.30** | **0.00** | **2,255,088.30** | **0.00** | **0.00** | **139,911.70** |
| | **Total of chapter 18** | **2,395,000.00** | **0.00** | **0.00** | **0.00** | **0.00** | **2,395,000.00** | **2,255,088.30** | **0.00** | **2,255,088.30** | **0.00** | **0.00** | **139,911.70** |
| | **Total of title 1** | **107,446,400.00** | **-6,230,000.00** | **6,230,000.00** | **-10,054,000.00** | **0.00** | **97,392,400.00** | **91,280,241.19** | **1,095,886.42** | **90,184,354.77** | **1,095,886.42** | **0.00** | **6,112,158.81** |
| | **Title 2 - buildings, equipment, and miscellaneous operating expenditure** | | | | | | | | | | | | |
| | **Chapter 20 - investments in immovable property, renting of buildings and associated costs** | | | | | | | | | | | | |
| 2000 | Rent | 10,003,000.00 | 0.00 | 185,000.00 | 0.00 | 0.00 | 10,188,000.00 | 10,136,730.00 | 0.00 | 10,136,730.00 | 0.00 | 0.00 | 51,270.00 |
| | **Total of article 200** | **10,003,000.00** | **0.00** | **185,000.00** | **0.00** | **0.00** | **10,188,000.00** | **10,136,730.00** | **0.00** | **10,136,730.00** | **0.00** | **0.00** | **51,270.00** |
| 2010 | Insurance | 284,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 284,000.00 | 155,750.45 | 19,507.58 | 136,242.87 | 19,507.58 | 0.00 | 128,249.55 |
| | **Total of article 201** | **284,000.00** | **0.00** | **0.00** | **0.00** | **0.00** | **284,000.00** | **155,750.45** | **19,507.58** | **136,242.87** | **19,507.58** | **0.00** | **128,249.55** |
| 2020 | Water, gas, electricity and heating | 800,000.00 | 0.00 | 185,000.00 | 0.00 | 0.00 | 985,000.00 | 816,675.79 | 412,471.48 | 404,204.31 | 412,471.48 | 0.00 | 168,324.21 |
| | **Total of article 202** | **800,000.00** | **0.00** | **185,000.00** | **0.00** | **0.00** | **985,000.00** | **816,675.79** | **412,471.48** | **404,204.31** | **412,471.48** | **0.00** | **168,324.21** |
| 2030 | Maintenance and cleaning | 761,000.00 | 0.00 | 350,000.00 | 0.00 | 0.00 | 1,111,000.00 | 1,071,320.41 | 664,817.21 | 406,503.20 | 664,817.21 | 0.00 | 39,679.59 |
| | **Total of article 203** | **761,000.00** | **0.00** | **350,000.00** | **0.00** | **0.00** | **1,111,000.00** | **1,071,320.41** | **664,817.21** | **406,503.20** | **664,817.21** | **0.00** | **39,679.59** |
| 2040 | Fitting out of premises | 0.00 | 0.00 | 912,000.00 | 0.00 | 0.00 | 912,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 912,000.00 |
| | **Total of article 204** | **0.00** | **0.00** | **912,000.00** | **0.00** | **0.00** | **912,000.00** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** | **912,000.00** |
| 2050 | Security and surveillance of buildings | 940,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 940,000.00 | 854,453.21 | 265,908.69 | 588,544.52 | 265,908.69 | 0.00 | 85,546.79 |
| | **Total of article 205** | **940,000.00** | **0.00** | **0.00** | **0.00** | **0.00** | **940,000.00** | **854,453.21** | **265,908.69** | **588,544.52** | **265,908.69** | **0.00** | **85,546.79** |
| 2080 | Other expenditure preliminary to construction or fitting-out of a building | 2,706,000.00 | -100,000.00 | 895,000.00 | 0.00 | 0.00 | 3,501,000.00 | 3,153,020.91 | 1,381,207.37 | 1,771,813.54 | 1,381,207.37 | 0.00 | 347,979.09 |
| | **Total of article 208** | **2,706,000.00** | **-100,000.00** | **895,000.00** | **0.00** | **0.00** | **3,501,000.00** | **3,153,020.91** | **1,381,207.37** | **1,771,813.54** | **1,381,207.37** | **0.00** | **347,979.09** |
| 2090 | Other expenditure on buildings | 4,036,000.00 | 0.00 | 200,000.00 | 0.00 | 0.00 | 4,236,000.00 | 4,229,164.69 | 104,602.39 | 4,124,562.30 | 104,602.39 | 0.00 | 6,835.31 |
| | **Total of article 209** | **4,036,000.00** | **0.00** | **200,000.00** | **0.00** | **0.00** | **4,236,000.00** | **4,229,164.69** | **104,602.39** | **4,124,562.30** | **104,602.39** | **0.00** | **6,835.31** |
| | **Total of chapter 20** | **19,530,000.00** | **-100,000.00** | **2,727,000.00** | **0.00** | **0.00** | **22,157,000.00** | **20,417,115.46** | **2,848,514.72** | **17,568,600.74** | **2,848,514.72** | **0.00** | **1,739,884.54** |

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**Development and use of the appropriations for the Financial Year 2014**

| Art./ item | Heading | Original budget | Transfers - sender | Transfers - receiver | SAB | Transfer of reserve | Current budget | Total committed | Unused commitment | Payments | Automatic carry forward | Non-automatic carry forward | Unused appropriations |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| | **Chapter 21 - corporate data processing and telecommunication** | | | | | | | | | | | | |
| 211 | Information and telecommunication equipment, services and IT development for corporate processes | | | | | | | | | | | | |
| 2110 | Hardware for corporate processes | 2,848,000.00 | -697,000.00 | 0.00 | 0.00 | 0.00 | 2,151,000.00 | 702,775.44 | 200,871.90 | 501,903.54 | 200,871.90 | 0.00 | 1,448,224.56 |
| 2114 | Maintenance and support of corporate applications | 16,873,000.00 | -3,331,000.00 | 0.00 | 0.00 | 0.00 | 13,542,000.00 | 11,795,726.97 | 949,712.87 | 10,846,014.10 | 949,712.87 | 0.00 | 1,746,273.03 |
| 2115 | IT develppment to corporate processes | 55,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 55,000.00 | 655.05 | 0.00 | 655.05 | 0.00 | 0.00 | 54,344.95 |
| | **Total of article 211** | **19,776,000.00** | **-4,028,000.00** | **0.00** | **0.00** | **0.00** | **15,748,000.00** | **12,499,157.46** | **1,150,584.77** | **11,348,572.69** | **1,150,584.77** | **0.00** | **3,248,842.54** |
| | **Total of chapter 21** | **19,776,000.00** | **-4,028,000.00** | **0.00** | **0.00** | **0.00** | **15,748,000.00** | **12,499,157.46** | **1,150,584.77** | **11,348,572.69** | **1,150,584.77** | **0.00** | **3,248,842.54** |
| | **Chapter 22 - technical equipment and installations** | | | | | | | | | | | | |
| 220 | Technical equipment and installations | | | | | | | | | | | | |
| 2200 | New purchases of technical equipment and installations | 181,000.00 | -50,000.00 | 0.00 | 0.00 | 0.00 | 131,000.00 | 33,042.05 | 0.00 | 33,042.05 | 0.00 | 0.00 | 97,957.95 |
| 2203 | Lease, maintenance and repair of technical equipment and installations | 941,000.00 | -150,000.00 | 0.00 | 0.00 | 0.00 | 791,000.00 | 703,495.11 | 54,387.80 | 649,107.31 | 54,387.80 | 0.00 | 87,504.89 |
| | **Total of article 220** | **1,122,000.00** | **-200,000.00** | **0.00** | **0.00** | **0.00** | **922,000.00** | **736,537.16** | **54,387.80** | **682,149.36** | **54,387.80** | **0.00** | **185,462.84** |
| 221 | Furniture | | | | | | | | | | | | |
| 2210 | Furniture | 1,650,000.00 | -700,000.00 | 0.00 | 0.00 | 0.00 | 950,000.00 | 911,484.79 | 18,272.92 | 893,211.87 | 18,272.92 | 0.00 | 38,515.21 |
| | **Total of article 221** | **1,650,000.00** | **-700,000.00** | **0.00** | **0.00** | **0.00** | **950,000.00** | **911,484.79** | **18,272.92** | **893,211.87** | **18,272.92** | **0.00** | **38,515.21** |
| 223 | Vehicles | | | | | | | | | | | | |
| 2232 | Vehicles | 2,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,000.00 | 225.58 | 0.00 | 225.58 | 0.00 | 0.00 | 1,774.42 |
| | **Total of article 223** | **2,000.00** | **0.00** | **0.00** | **0.00** | **0.00** | **2,000.00** | **225.58** | **0.00** | **225.58** | **0.00** | **0.00** | **1,774.42** |
| 225 | Documentation and library expenditure | | | | | | | | | | | | |
| 2250 | Information centre services | 436,000.00 | -65,000.00 | 0.00 | 0.00 | 0.00 | 371,000.00 | 278,997.07 | 2,072.17 | 276,924.90 | 2,072.17 | 0.00 | 92,002.93 |
| | **Total of article 225** | **436,000.00** | **-65,000.00** | **0.00** | **0.00** | **0.00** | **371,000.00** | **278,997.07** | **2,072.17** | **276,924.90** | **2,072.17** | **0.00** | **92,002.93** |
| | **Total of chapter 22** | **3,210,000.00** | **-965,000.00** | **0.00** | **0.00** | **0.00** | **2,245,000.00** | **1,927,244.60** | **74,732.89** | **1,852,511.71** | **74,732.89** | **0.00** | **317,755.40** |
| | **Chapter 23 - current administrative expenditure** | | | | | | | | | | | | |
| 2300 | Stationery and office supplies | 268,000.00 | -62,000.00 | 0.00 | 0.00 | 0.00 | 206,000.00 | 127,123.27 | 2,402.72 | 124,720.55 | 2,402.72 | 0.00 | 78,876.73 |
| | **Total of article 230** | **268,000.00** | **-62,000.00** | **0.00** | **0.00** | **0.00** | **206,000.00** | **127,123.27** | **2,402.72** | **124,720.55** | **2,402.72** | **0.00** | **78,876.73** |
| 232 | Financial charges | | | | | | | | | | | | |
| 2320 | Bank charges | 35,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 35,000.00 | 34,788.22 | 4,000.00 | 30,788.22 | 4,000.00 | 0.00 | 211.78 |
| 2329 | Other financial charges | 50,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 50,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 50,000.00 |
| | **Total of article 232** | **85,000.00** | **0.00** | **0.00** | **0.00** | **0.00** | **85,000.00** | **34,788.22** | **4,000.00** | **30,788.22** | **4,000.00** | **0.00** | **50,211.78** |

Development and use of the appropriations for the Financial Year 2014

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| Art./ item | Heading | Original budget | Transfers - sender | Transfers - receiver | SAB | Transfer of reserve | Current budget | Total committed | Unused commitment | Payments | Automatic carry forward | Non-automatic carry forward | Unused appropriations |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| 2330 | Legal expenses | 100,000.00 | 0.00 | 200,000.00 | 0.00 | 0.00 | 300,000.00 | 283,993.21 | 105,412.06 | 178,581.15 | 105,412.06 | 0.00 | 16,006.79 |
| | **Total of article 233** | **100,000.00** | **0.00** | **200,000.00** | **0.00** | **0.00** | **300,000.00** | **283,993.21** | **105,412.06** | **178,581.15** | **105,412.06** | **0.00** | **16,006.79** |
| 2340 | Damages | 20,000.00 | -50,000.00 | 482,000.00 | 0.00 | 0.00 | 452,000.00 | 370,093.54 | 0.00 | 370,093.54 | 0.00 | 0.00 | 81,906.46 |
| | **Total of article 234** | **20,000.00** | **-50,000.00** | **482,000.00** | **0.00** | **0.00** | **452,000.00** | **370,093.54** | **0.00** | **370,093.54** | **0.00** | **0.00** | **81,906.46** |
| 235 | Other operating expenditure | | | | | | | | | | | | |
| 2353 | Departmental removals and associated handling | 538,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 538,000.00 | 224,006.35 | 90,965.20 | 133,041.15 | 90,965.20 | 0.00 | 313,993.65 |
| 2354 | Archiving of documents | 215,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 215,000.00 | 91,398.00 | 495.57 | 90,902.43 | 495.57 | 0.00 | 123,602.00 |
| 2358 | Business continuity | 76,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 76,000.00 | 30,932.87 | 1,950.76 | 28,982.11 | 1,950.76 | 0.00 | 45,067.13 |
| 2359 | Other operating expenditure | 284,000.00 | 0.00 | 10,000.00 | 0.00 | 0.00 | 294,000.00 | 253,573.91 | 1,294.44 | 252,279.47 | 1,294.44 | 0.00 | 40,426.09 |
| | **Total of article 235** | **1,113,000.00** | **0.00** | **10,000.00** | **0.00** | **0.00** | **1,123,000.00** | **599,911.13** | **94,705.97** | **505,205.16** | **94,705.97** | **0.00** | **523,088.87** |
| 2390 | Publications | 5,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,000.00 | 1,012.70 | 0.00 | 1,012.70 | 0.00 | 0.00 | 3,987.30 |
| | **Total of article 239** | **5,000.00** | **0.00** | **0.00** | **0.00** | **0.00** | **5,000.00** | **1,012.70** | **0.00** | **1,012.70** | **0.00** | **0.00** | **3,987.30** |
| | **Total of chapter 23** | **1,591,000.00** | **-112,000.00** | **692,000.00** | **0.00** | **0.00** | **2,171,000.00** | **1,416,922.07** | **206,520.75** | **1,210,401.32** | **206,520.75** | **0.00** | **754,077.93** |
| | **Chapter 24 - postal and delivery services** | | | | | | | | | | | | |
| 2400 | Postal and delivery services | 184,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 184,000.00 | 130,177.80 | 9,753.79 | 120,424.01 | 9,753.79 | 0.00 | 53,822.20 |
| | **Total of article 240** | **184,000.00** | **0.00** | **0.00** | **0.00** | **0.00** | **184,000.00** | **130,177.80** | **9,753.79** | **120,424.01** | **9,753.79** | **0.00** | **53,822.20** |
| | **Total of chapter 24** | **184,000.00** | **0.00** | **0.00** | **0.00** | **0.00** | **184,000.00** | **130,177.80** | **9,753.79** | **120,424.01** | **9,753.79** | **0.00** | **53,822.20** |
| | **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 | 2,547.28 | 0.00 | 2,547.28 | 0.00 | 0.00 | 2,452.72 |
| 2501 | Memberships to fora | 131,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 131,000.00 | 99,470.59 | 0.00 | 99,470.59 | 0.00 | 0.00 | 31,529.41 |
| | **Total of article 250** | **136,000.00** | **0.00** | **0.00** | **0.00** | **0.00** | **136,000.00** | **102,017.87** | **0.00** | **102,017.87** | **0.00** | **0.00** | **33,982.13** |
| | **Total of chapter 25** | **136,000.00** | **0.00** | **0.00** | **0.00** | **0.00** | **136,000.00** | **102,017.87** | **0.00** | **102,017.87** | **0.00** | **0.00** | **33,982.13** |
| | **Total of title 2** | **44,427,000.00** | **-5,205,000.00** | **3,419,000.00** | **0.00** | **0.00** | **42,641,000.00** | **36,492,635.26** | **4,290,106.92** | **32,202,528.34** | **4,290,106.92** | **0.00** | **6,148,364.74** |
| | **Title 3 - operating expenditure** | | | | | | | | | | | | |
| 300 | Meetings | | | | | | | | | | | | |
| 3000 | Reimbursement of persons attending meetings | 7,754,600.00 | -450,000.00 | 0.00 | 0.00 | 0.00 | 7,304,600.00 | 6,840,828.36 | 286,506.46 | 6,554,321.90 | 286,506.46 | 0.00 | 463,771.64 |
| 3002 | Catering | 110,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 110,000.00 | 104,559.95 | 4,886.69 | 99,673.26 | 4,886.69 | 0.00 | 5,440.05 |
| 3003 | Other expenditure in relation to meetings | 5,000.00 | 0.00 | 38,000.00 | 0.00 | 0.00 | 43,000.00 | 34,273.00 | 180.83 | 34,092.17 | 180.83 | 0.00 | 8,727.00 |
| | **Total of article 300** | **7,869,600.00** | **-450,000.00** | **38,000.00** | **0.00** | **0.00** | **7,457,600.00** | **6,979,661.31** | **291,573.98** | **6,688,087.33** | **291,573.98** | **0.00** | **477,938.69** |

**Development and use of the appropriations for the Financial Year 2014**

EURO

| Art./ item | Heading | Original budget | Transfers - sender | Transfers - receiver | SAB | Transfer of reserve | Current budget | Total committed | Unused commitment | Payments | Automatic carry forward | Non-automatic carry forward | Unused appropriations |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| 301 | Evaluation of medicinal products | | | | | | | | | | | | |
| 3010 | Evaluation of medicinal products | 94,738,000.00 | 0.00 | 3,500,000.00 | -3,400,000.00 | 0.00 | 94,838,000.00 | 94,627,552.89 | 26,857,663.65 | 67,769,889.24 | 26,857,663.65 | 0.00 | 210,447.11 |
| 3013 | Evaluation of pharmacovigilance procedures | 2,413,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,413,000.00 | 1,517,545.23 | 1,517,545.23 | 0.00 | 1,517,545.23 | 0.00 | 895,454.77 |
| | **Total of article 301** | **97,151,000.00** | **0.00** | **3,500,000.00** | **-3,400,000.00** | **0.00** | **97,251,000.00** | **96,145,098.12** | **28,375,208.88** | **67,769,889.24** | **28,375,208.88** | **0.00** | **1,105,901.88** |
| 302 | Translation expenses | | | | | | | | | | | | |
| 3020 | Translation centre, Luxembourg | 3,800,000.00 | -500,000.00 | 0.00 | 0.00 | 0.00 | 3,300,000.00 | 2,834,537.40 | 277,368.00 | 2,557,169.40 | 277,368.00 | 0.00 | 465,462.60 |
| 3021 | Other translations | 1,732,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,732,000.00 | 1,490,903.00 | 0.00 | 1,490,903.00 | 0.00 | 0.00 | 241,097.00 |
| | **Total of article 302** | **5,532,000.00** | **-500,000.00** | **0.00** | **0.00** | **0.00** | **5,032,000.00** | **4,325,440.40** | **277,368.00** | **4,048,072.40** | **277,368.00** | **0.00** | **706,559.60** |
| 3030 | Studies and consultants | 5,898,000.00 | -1,670,000.00 | 500,000.00 | 0.00 | 0.00 | 4,728,000.00 | 4,295,919.23 | 3,143,404.58 | 1,152,514.65 | 3,143,404.58 | 0.00 | 432,080.77 |
| 3031 | Subscription to specialised research | 481,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 481,000.00 | 426,898.66 | 180,760.06 | 246,138.60 | 180,760.06 | 0.00 | 54,101.34 |
| | **Total of article 303** | **6,379,000.00** | **-1,670,000.00** | **500,000.00** | **0.00** | **0.00** | **5,209,000.00** | **4,722,817.89** | **3,324,164.64** | **1,398,653.25** | **3,324,164.64** | **0.00** | **486,182.11** |
| 3040 | Information and publications | 116,000.00 | 0.00 | 50,000.00 | 0.00 | 0.00 | 166,000.00 | 162,998.03 | 62,158.82 | 100,839.21 | 62,158.82 | 0.00 | 3,001.97 |
| | **Total of article 304** | **116,000.00** | **0.00** | **50,000.00** | **0.00** | **0.00** | **166,000.00** | **162,998.03** | **62,158.82** | **100,839.21** | **62,158.82** | **0.00** | **3,001.97** |
| | **Total of article 30** | **117,047,600.00** | **-2,620,000.00** | **4,088,000.00** | **-3,400,000.00** | **0.00** | **115,115,600.00** | **112,336,015.75** | **32,330,474.32** | **80,005,541.43** | **32,330,474.32** | **0.00** | **2,779,584.25** |
| 310 | Expenditure on business IT development | | | | | | | | | | | | |
| 3105 | Business It development | 7,724,000.00 | -2,200,000.00 | 2,518,000.00 | 0.00 | 0.00 | 8,042,000.00 | 7,335,864.97 | 1,268,819.60 | 6,067,045.37 | 1,268,819.60 | 0.00 | 706,135.03 |
| | **Total of article 310** | **7,724,000.00** | **-2,200,000.00** | **2,518,000.00** | **0.00** | **0.00** | **8,042,000.00** | **7,335,864.97** | **1,268,819.60** | **6,067,045.37** | **1,268,819.60** | **0.00** | **706,135.03** |
| | **Total of chapter 31** | **7,724,000.00** | **-4,820,000.00** | **6,606,000.00** | **-3,400,000.00** | **0.00** | **123,157,600.00** | **119,671,880.72** | **33,599,293.92** | **86,072,586.80** | **33,599,293.92** | **0.00** | **3,485,719.28** |
| | **Total of title 3** | **124,771,600.00** | **-4,820,000.00** | **6,606,000.00** | **-3,400,000.00** | **0.00** | **123,157,600.00** | **119,671,880.72** | **33,599,293.92** | **86,072,586.80** | **33,599,293.92** | **0.00** | **3,485,719.28** |
| | **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 | 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** | **0.00** |
| | **Total expenses** | **276,645,000.00** | **-16,255,000.00** | **16,255,000.00** | **-13,454,000.00** | **0.00** | **263,191,000.00** | **247,444,757.17** | **38,985,287.26** | **208,459,469.91** | **38,985,287.26** | **0.00** | **15,746,242.83** |

**Development and use of the appropriations R0 for the Financial Year 2014** EURO

| Art./ item | Heading | Original budget | Total committed | Payments | Carry over / reinscription | Carry over / reinscription |
|---|---|---|---|---|---|---|
| | 1 | 2 | 3 | 4 | 5 | 6 |
| | **Title 1 : staff** | | | | | |
| | **Chapter 11 - staff in active employment** | | | | | |
| 110 | Staff holding a post provided for in the list of posts | | | | | |
| 1100 | Basic salaries | 247,300.00 | 36,605.56 | 36,605.56 | 0.00 | 210,694.44 |
| | **Total of article 110** | **247,300.00** | **36,605.56** | **36,605.56** | **0.00** | **210,694.44** |
| 117 | Supplementary services | | | | | |
| 1175 | Interim services | 32,000.00 | 0.00 | 0.00 | 0.00 | 32,000.00 |
| | **Total of article 117** | **32,000.00** | **0.00** | **0.00** | **0.00** | **32,000.00** |
| | **Chapter 13 - Duty travel expenses and incidental expenditure** | | | | | |
| 1300 | Duty travel expenses and incidental expenditure | 59,300.00 | 27,071.53 | 25,672.20 | 1,399.33 | 32,228.47 |
| | **Total of article 130** | **59,300.00** | **27,071.53** | **25,672.20** | **1,399.33** | **30,829.14** |
| | **Total of title 1** | **338,600.00** | **63,677.09** | **62,277.76** | **1,399.33** | **274,922.91** |
| | **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 | 18,759,000.00 | 18,758,206.72 | 10,599,250.80 | 8,158,955.92 | 793.28 |
| | **Total of article 208** | **18,759,000.00** | **18,758,206.72** | **10,599,250.80** | **8,158,955.92** | **793.28** |
| | **Total of title 2** | **18,759,000.00** | **18,758,206.72** | **10,599,250.80** | **8,158,955.92** | **793.28** |
| | **Title 3 - operating expenditure** | | | | | |
| 300 | Meetings | | | | | |
| 3000 | Reimbursement of persons attending meetings | 165,400.00 | 146,064.52 | 141,044.52 | 5,020.00 | 19,335.48 |
| | **Total of article 300** | **165,400.00** | **146,064.52** | **141,044.52** | **5,020.00** | **19,335.48** |
| 3030 | Studies and consultants | 20,000.00 | 7,105.25 | 0.00 | 7,105.25 | 12,894.75 |
| | **Total of article 303** | **20,000.00** | **7,105.25** | **0.00** | **7,105.25** | **12,894.75** |
| | **Total of title 3** | **185,400.00** | **153,169.77** | **141,044.52** | **12,125.25** | **32,230.23** |
| | **Total expenses** | **19,283,000.00** | **18,975,053.58** | **10,802,573.08** | **8,172,480.50** | **307,946.42** |

# 15. Statement of the development and use of appropriations carried forward

**Statement of the development and use of appropriations carried forward from the financial year 2013 to 2014 in accordance with Art. 14.5 of the Financial Regulation**

Euro

| Item | Heading | Appropriations carried forward from 2013 | Total committed | Payments made | Unused appropriations |
|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| | **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 | 28,546.23 | 21,269.30 | 21,269.30 | 7,276.93 |
| | **Total of article 112** | **28,546.23** | **21,269.30** | **21,269.30** | **7,276.93** |
| 1171 | Professional services relating to staff management | 26,210.75 | 24,726.30 | 24,726.93 | 1,483.82 |
| 1172 | Miscellaneous insurances relating to staff activities | 3,651.37 | 2,256.92 | 2,256.92 | 1,394.45 |
| 1173 | Luxembourg translation centre | 194.00 | 194.00 | 194.00 | 0.00 |
| 1174 | Payment for administrative assistance from the European Union institutions | 4,500.00 | 60.00 | 60.00 | 4,440.00 |
| 1175 | Interim services | 116,850.05 | 104,239.07 | 104,239.07 | 12,610.98 |
| | **Total of article 117** | **151,406.17** | **131,476.29** | **131,476.92** | **19,929.25** |
| 1180 | Miscellaneous expenditure on recruitment | 14,098.08 | 11,415.02 | 11,415.02 | 2,683.06 |
| | **Total of article 118** | **14,098.08** | **11,415.02** | **11,415.02** | **2,683.06** |
| | **Total of chapter 11** | **194,050.48** | **164,160.61** | **164,161.24** | **29,889.24** |
| | **Chapter 13 - missions and duty travel** | | | | |
| 1300 | Mission expenses, travel expenses and incidental expenditure | 31,692.00 | 16,342.64 | 16,342.64 | 15,349.36 |
| | **Total of article 130** | **31,692.00** | **16,342.64** | **16,342.64** | **15,349.36** |
| | **Total of chapter 13** | **31,692.00** | **16,342.64** | **16,342.64** | **15,349.36** |
| | **Chapter 14 - socio-medical infrastructure** | | | | |
| 1400 | Restaurant and canteens | 56,520.64 | 54,678.13 | 54,678.13 | 1,842.51 |
| | **Total of article 140** | **56,520.64** | **54,678.13** | **54,678.13** | **1,842.51** |
| 1410 | Medical service | 16,938.05 | 14,753.70 | 14,753.70 | 2,184.35 |
| | **Total of article 141** | **16,938.05** | **14,753.70** | **14,753.70** | **2,184.35** |
| | **Total of chapter 14** | **73,458.69** | **69,431.83** | **69,431.83** | **4,026.86** |
| | **Chapter 15 - exchanges of civil servants and experts** | | | | |
| 1520 | Staff exchanges between European Union institutions and the public and private sectors, visiting experts | 372,000.00 | 352,128.68 | 352,128.68 | 19,871.32 |
| | **Total of article 152** | **372,000.00** | **352,128.68** | **352,128.68** | **19,871.32** |
| | **Total of chapter 15** | **372,000.00** | **352,128.68** | **352,128.68** | **19,871.32** |
| | **Chapter 16 - social welfare** | | | | |
| 1620 | Social contacts between staff and other welfare expenditure | 14,098.97 | 13,715.78 | 13,715.78 | 383.19 |
| | **Total of article 162** | **14,098.97** | **13,715.78** | **13,715.78** | **383.19** |
| | **Total of chapter 16** | **14,098.97** | **13,715.78** | **13,715.78** | **383.19** |

**Statement of the development and use of appropriations carried forward from the financial year 2013 to 2014 in accordance with Art. 14.5 of the Financial Regulation**

Euro

| Item | Heading | Appropriations carried forward from 2013 | Total committed | Payments made | Unused appropriations |
|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| | **Chapter 17 - representation expenses** | | | | |
| 1700 | Representation expenses | 14,956.58 | 14,904.01 | 14,904.01 | 52.57 |
| | **Total of article 170** | **14,956.58** | **14,904.01** | **14,904.01** | **52.57** |
| | **Total of chapter 17** | **14,956.58** | **14,904.01** | **14,904.01** | **52.57** |
| | **Total of title 1** | **700,256.72** | **630,683.55** | **630,684.18** | **69,572.54** |
| | **Title 2 - buildings, equipment, and miscellaneous operating expenditure** | | | | |
| | **Chapter 20 - investments in immovable property, renting of buildings and associated costs** | | | | |
| 2010 | Insurance | 2,894.03 | 2,028.23 | 2,028.23 | 865.80 |
| | **Total of article 201** | **2,894.03** | **2,028.23** | **2,028.23** | **865.80** |
| 2020 | Water, gas, electricity and heating | 287,806.74 | 232,445.93 | 232,445.93 | 55,360.81 |
| | **Total of article 202** | **287,806.74** | **232,445.93** | **232,445.93** | **55,360.81** |
| 2030 | Maintenance and cleaning | 94,284.42 | 91,971.13 | 91,971.13 | 2,313.29 |
| | **Total of article 203** | **94,284.42** | **91,971.13** | **91,971.13** | **2,313.29** |
| 2050 | Security and surveillance of buildings | 19,245.40 | 19,086.81 | 19,086.81 | 158.59 |
| | **Total of article 205** | **19,245.40** | **19,086.81** | **19,086.81** | **158.59** |
| 2080 | Other expenditure preliminary to construction or fitting-out of a building | 2,274,128.54 | 2,039,491.98 | 2,039,491.98 | 234,636.56 |
| | **Total of article 208** | **2,274,128.54** | **2,039,491.98** | **2,039,491.98** | **234,636.56** |
| 2090 | Other expenditure on buildings | 9,515.37 | 0.00 | 0.00 | 9,515.37 |
| | **Total of article 209** | **9,515.37** | **0.00** | **0.00** | **9,515.37** |
| | **Total of chapter 20** | **2,687,874.50** | **2,385,024.08** | **2,385,024.08** | **302,850.42** |
| | **Chapter 21 - expenditure on corporate data processing** | | | | |
| 2110 | Purchases of hardware for corporate processes | 919,119.77 | 918,826.51 | 918,826.51 | 293.26 |
| 2114 | Maintenance and repair of hardware and software for corporate processes | 1,968,664.57 | 1,866,856.91 | 1,866,856.91 | 101,807.66 |
| 2115 | Analysis, programming and technical assistance for corporate processes | 1,205,128.44 | 889,576.13 | 889,576.13 | 315,552.31 |
| | **Total of article 211** | **4,092,912.78** | **3,675,259.55** | **3,675,259.55** | **417,653.23** |
| | **Total of chapter 21** | **4,092,912.78** | **3,675,259.55** | **3,675,259.55** | **417,653.23** |
| | **Chapter 22 - movable property and associated cost** | | | | |
| 2200 | New purchases of technical equipment and installations | 2,723.45 | 2,723.45 | 2,723.45 | 0.00 |
| 2201 | Replacement of technical equipment and installations | 2,723.45 | 2,723.45 | 2,723.45 | 0.00 |
| 2203 | Lease, maintenance and repair of technical equipment and installations | 20,447.14 | 19,816.84 | 19,816.84 | 630.30 |
| | **Total of article 220** | **25,894.04** | **25,263.74** | **25,263.74** | **630.30** |
| 2232 | Hire of vehicles | 66.10 | 64.56 | 64.56 | 1.54 |
| | **Total of article 223** | **66.10** | **64.56** | **64.56** | **1.54** |
| 2250 | Library funds, purchase of books | 4,114.43 | 3,515.19 | 3,515.19 | 599.24 |
| 2252 | Subscription to newspapers and periodicals | 35,737.30 | 34,294.60 | 34,294.60 | 1,442.70 |
| | **Total of article 225** | **39,851.73** | **37,809.79** | **37,809.79** | **2,041.94** |
| | **Total of chapter 22** | **65,811.87** | **63,138.09** | **63,138.09** | **2,673.78** |

**Statement of the development and use of appropriations carried forward from the financial year 2013 to 2014 in accordance with Art. 14.5 of the Financial Regulation**

Euro

| Item | Heading | Appropriations carried forward from 2013 | Total committed | Payments made | Unused appropriations |
|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| | **Chapter 23 - current administrative expenditure** | | | | |
| 2300 | Stationery and office supplies | 3,076.00 | 2,986.25 | 2,986.25 | 89.75 |
| | **Total of article 230** | **3,076.00** | **2,986.25** | **2,986.25** | **89.75** |
| 2320 | Bank charges | 3,280.24 | 2,855.37 | 2,855.37 | 424.87 |
| | **Total of article 232** | **3,280.24** | **2,855.37** | **2,855.37** | **424.87** |
| 2330 | Legal expenses | 24,428.13 | 21,687.28 | 21,687.28 | 2,740.85 |
| | **Total of article 233** | **24,428.13** | **21,687.28** | **21,687.28** | **2,740.85** |
| 2353 | Departmental removals and associated handling | 166,385.30 | 161,751.90 | 161,751.90 | 4,633.40 |
| 2354 | Archiving of documents | 5,256.07 | 5,256.06 | 5,256.06 | 0.01 |
| 2358 | Business continuity | 11,789.73 | 2,982.36 | 2,982.36 | 8,807.37 |
| 2359 | Other operating expenditure | 58,782.33 | 58,782.32 | 58,782.32 | 0.01 |
| 2390 | Publications | 1,300.00 | 694.81 | 694.81 | 605.19 |
| | **Total of article 235** | **243,513.43** | **229,467.45** | **229,467.45** | **14,045.98** |
| | **Total of chapter 23** | **274,297.80** | **256,996.35** | **256,996.35** | **17,301.45** |
| 2400 | Postal and delivery charges | 9,318.27 | 9,318.26 | 9,318.26 | 0.01 |
| | **Total of article 240** | **9,318.27** | **9,318.26** | **9,318.26** | **0.01** |
| 2410 | Telecommunications charges | 44,045.18 | 41,436.48 | 41,436.48 | 2,608.70 |
| | **Total of article 241** | **44,045.18** | **41,436.48** | **41,436.48** | **2,608.70** |
| | **Total of chapter 24** | **53,363.45** | **50,754.74** | **50,754.74** | **2,608.71** |
| 2500 | Meetings in general | 2,424.99 | 2,292.60 | 2,292.60 | 132.39 |
| | **Total of article 250** | **2,424.99** | **2,292.60** | **2,292.60** | **132.39** |
| | **Total of title 2** | **7,176,685.39** | **6,433,465.41** | **6,433,465.41** | **743,219.98** |
| | **Title 3 - operating expenditure** | | | | |
| 3000 | Reimbursement of persons attending meetings | 206,722.24 | 167,371.75 | 167,371.75 | 39,350.49 |
| 3002 | Catering | 12,844.88 | 12,546.20 | 12,546.20 | 298.68 |
| | **Total of article 300** | **219,567.12** | **179,917.95** | **179,917.95** | **39,649.17** |
| 3010 | Evaluation of medicinal products | 21,604,582.50 | 21,276,560.51 | 21,276,560.51 | 328,021.99 |
| | **Total of article 301** | **21,604,582.50** | **21,276,560.51** | **21,276,560.51** | **328,021.99** |
| 3020 | Translation centre, Luxembourg | 421,052.95 | 419,132.35 | 419,132.35 | 1,920.60 |
| 3021 | Other translations | 257,544.00 | 256,746.00 | 256,746.00 | 798.00 |
| | **Total of article 302** | **678,596.95** | **675,878.35** | **675,878.35** | **2,718.60** |
| 3030 | Studies and consultants | 398,595.24 | 398,276.74 | 398,276.74 | 318.50 |
| 3031 | Subscriptions to specialised research | 180,760.06 | 180,760.06 | 180,760.06 | 0.00 |
| | **Total of article 303** | **579,355.30** | **579,036.80** | **579,036.80** | **318.50** |
| 3040 | Information and publications | 2,032.94 | 2,031.32 | 2,031.32 | 1.62 |
| | **Total of article 304** | **2,032.94** | **2,031.32** | **2,031.32** | **1.62** |
| | **Total of chapter 30** | **23,084,134.81** | **22,713,424.93** | **22,713,424.93** | **370,709.88** |
| 3104 | Maintenance and repair of hardware and software related to the lifecycle of medicinal products | 144,516.84 | 144,516.84 | 144,516.84 | |
| 3105 | Analysis, programming and technical assistance related to the lifecycle of medicinal products | 2,205,012.91 | 2,053,221.25 | 2,053,221.25 | 151,791.66 |
| | **Total of article 310** | **2,349,529.75** | **2,197,738.09** | **2,197,738.09** | **151,791.66** |

**Statement of the development and use of appropriations carried forward from the financial year 2013 to 2014 in accordance with Art. 14.5 of the Financial Regulation**

Euro

| Item | Heading | Appropriations carried forward from 2013 | Total committed | Payments made | Unused appropriations |
|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| 3114 | Maintenance and repair of hardware and software for special programmes | 88,381.24 | 88,381.24 | 88,381.24 | 0.00 |
| | **Total of article 311** | **88,381.24** | **88,381.24** | **88,381.24** | **0.00** |
| | **Total of title 3** | **25,522,045.80** | **24,999,544.26** | **24,999,544.26** | **522,501.54** |
| | **Total expenses** | **33,398,987.91** | **32,063,693.22** | **32,063,693.85** | **1,335,294.06** |