



EUROPEAN MEDICINES AGENCY  
SCIENCE MEDICINES HEALTH

31 March 2020  
EMA/231523/2019  
Executive Director

## Report on budgetary and financial management

### Financial year 2019

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**Official address** Domenico Scarlattilaan 6 • 1083 HS Amsterdam • The Netherlands

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# 1. Introduction

This report summarises the outcomes of the budgetary and financial management carried out by the European Medicines Agency during the financial year 2019. It outlines the financial situation, budget evolution and the events which had a significant influence on activities during the year.

It provides qualitative and quantitative information on the operational performance of the past financial year, reports in more detail on any difficulties in the implementation of the budget and provides additional, useful information for the budgetary authority and the European Court of Auditors.

It is issued in accordance with Art. 64 of Regulation (EC) No726/2004 of the European Parliament and of the Council, of 31 March 2004, and Article 103 of the EMA's Financial Regulation of 1 July 2019.

The European Medicines Agency is a fee-funded agency, with 89.15% of its 2019 revenue stemming from fees paid by the pharmaceutical industry for services provided.

## Highlights for 2019

- ✓ The financial consequences of Brexit, i.e. the Agency's departure from the UK and move to the Netherlands continued to be felt in 2019, with reported expenditure estimated at EUR 51.4 million. Point 3.2.1 below provides more detailed information.
- ✓ The financial outturn, a deficit of approx. EUR 8.28 million, representing 2.39% of the final budget, was caused mainly by lower than expected fee-related income being collected at the end of the year.
- ✓ A revised version of the Agency's Financial Regulation came into effect on 1 July 2019 and meant that the handling of assigned revenue changed. The Agency expects external assigned revenue stemming from incentives from the Dutch government and internal assigned revenue stemming from the sub-letting of its former headquarters in Canary Wharf, London, until 2039. Detailed reporting is included under point 2.6 below.
- ✓ The agency managed to comply with the ceilings/KPIs for the amounts carried forward (C1 to C8): title I (10%), title II (20%) and title III (30%), with the following percentages achieved for the automatic carry-forward: title I: 2.19%, title II: 10.79%, title III: 29.16%.
- ✓ 14 transfers were carried out in 2019. Transfers mainly increased appropriations related to building expenditure, as well as an increase in meeting costs and activities.

This report should be read in conjunction with other reports in order to have the full picture of the agency's budgetary and financial management. For information about the agency's business objectives and the level of achievement, please refer to the Annual Activity Report and the Annual Report. For further financial information, please refer to the financial accounts.

## 2. Financial management in general

### 2.1. Budget overview

Authorised appropriations in the European Medicines Agency's initial budget for 2019 totalled EUR 332,959,000, representing a 1.42% decrease compared to the 2018 initial budget (EUR 337,761,000).

Two amending budgets were processed in 2019. The first amended solely the establishment plan in order to provide for an increase in the number of national experts on secondment. The second increased appropriations in order to provide the possibility of claiming from the European Commission the return of the 2018 budgetary surplus one year earlier, resulting in a final budget of EUR 346,762,000.

A summary table of the evolution of the budget can be found at Annex I, while Annexes II and III provide detailed information at chapter level, Annex IV provides details of the implementation of assigned revenue and Annex V details of transfers carried out in 2019.

## 2.2. Revenue (income from evaluation activities and EU contribution)

As stipulated in the Financial Regulation, budget revenue is based on cash received in terms of fees for applications for marketing licenses for pharmaceutical products and for post-authorisation activities, contributions from the European Union, as well as for various administrative activities.

Revenue entered in the accounts as at 31 December 2019 amounted to a total of EUR 339,889,499.26. Of this amount, EUR 329,738,138.46 related to the adopted budget, i.e. fund source C1, while EUR 10,151,360.80 related to assigned revenue, fund sources R0 and CL.

Of total C1 income, 89.15% derived from the evaluation of medicines and other business related activities, 10.77% from the European Union budget to fund various public health and harmonisation activities, including positive outturn of previous year, and 0.09% from various sources (2018: 89.69%/10.28%/0.03%).

The chart below provides the breakdown by type of revenue.

**Figure 1: breakdown of revenue by type/title**

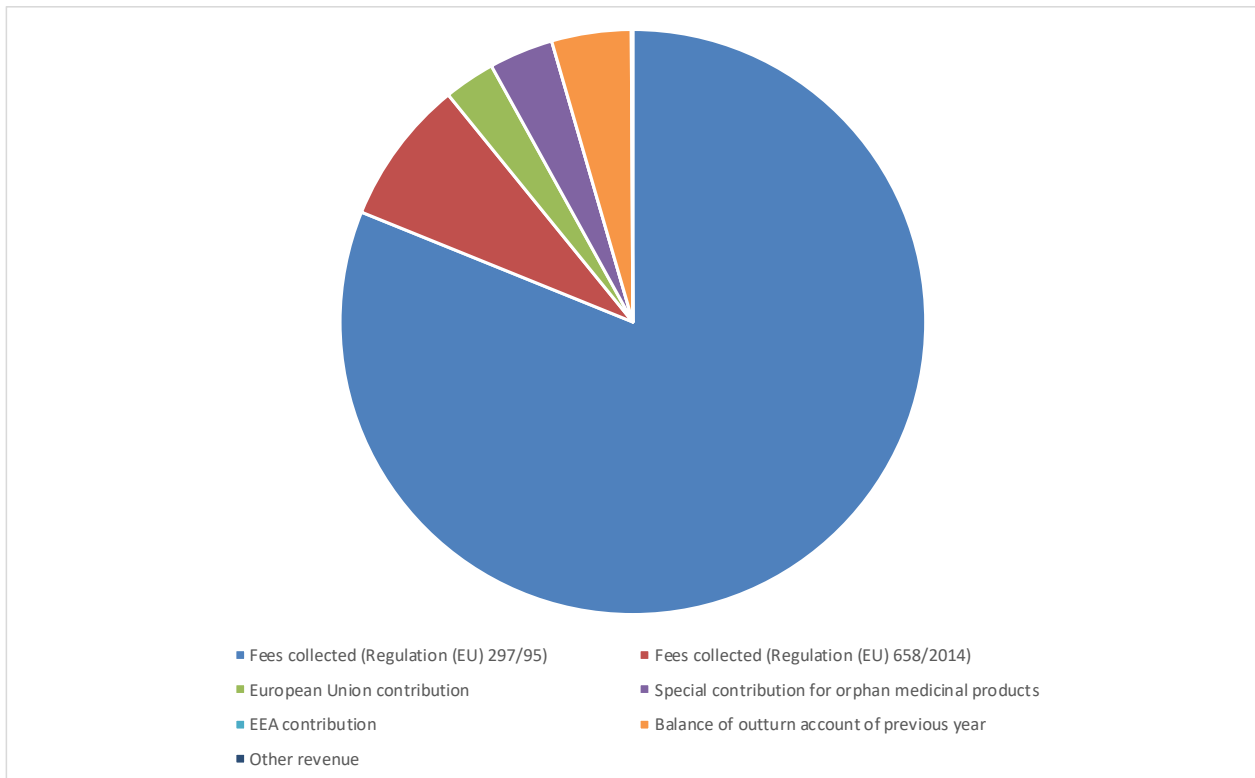


Table 1 below details the implementation of the revenue budget of the European Medicines Agency.

**Table 1: Implementation of 2019 revenue appropriations**

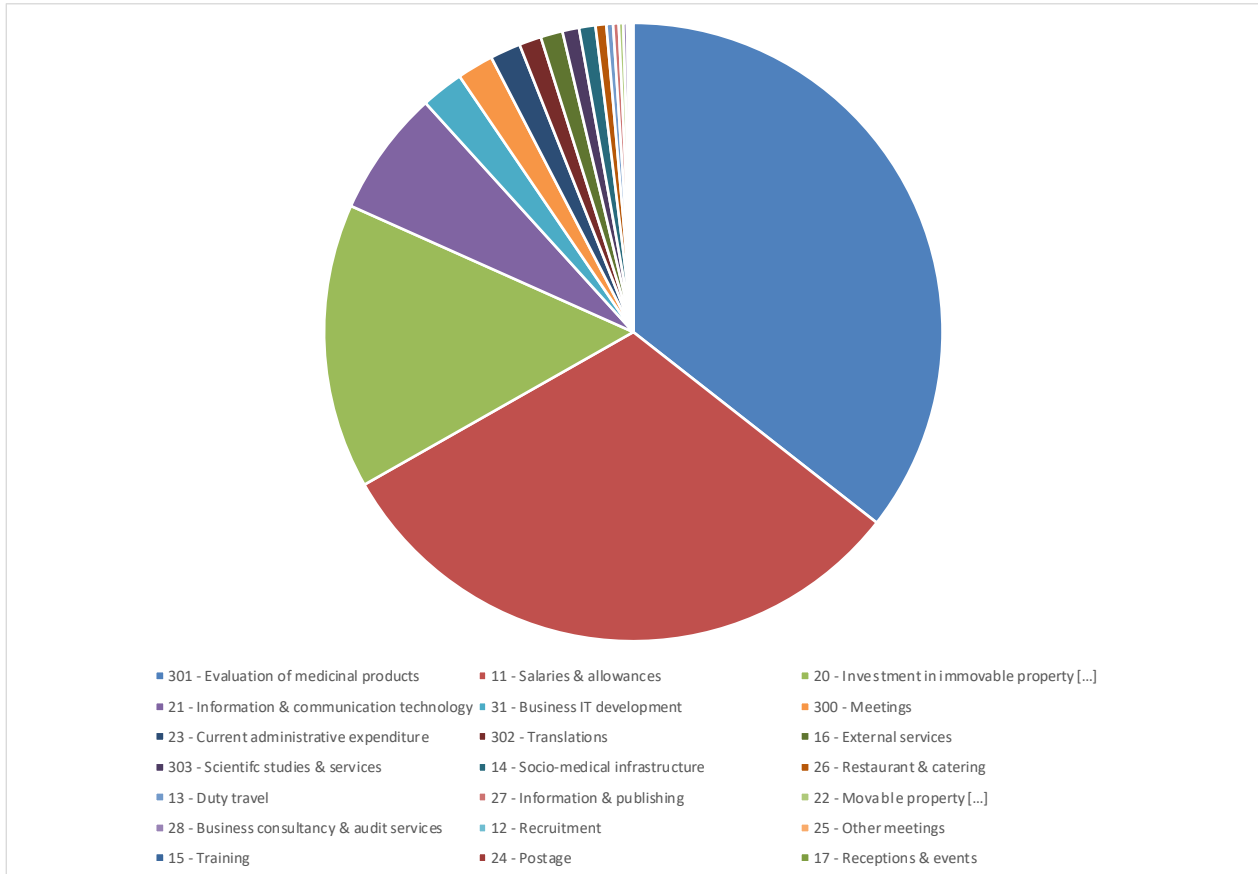
Appropriation type	EUR or %
<b>I. Appropriations in general, adopted budget</b>	
Initial appropriations	332,959,000.00
Amending budget	13,803,000.00
Final appropriations	346,762,000.00
<b>II. Use of appropriations</b>	
Recovery orders 2019 and earlier	365,693,823.50
Representing in % of final appropriations	105.46%
Cash-receipts against recovery orders 2019 and earlier	329,738,138.46
Representing in % of final recovery orders	90.17%
<b>III. Amounts established in 2019</b>	
Recovery orders 2019 only, C1	333,896,824.47
Representing in % of final appropriations	96.29%
Cash-receipts against recovery orders 2019 only	300,185,094.12
Representing in % of final recovery orders	89.90%
<b>IV. Amounts unpaid from 2019 to be received in 2020 or later</b>	
Recovery orders for the evaluation of medicinal products (fees)	35,955,558.59
Other recovery orders	126.45
<b>V. Amounts unpaid in 2018 or earlier, received in 2019</b>	
Recovery orders for the evaluation of medicinal products (fees)	29,383,867.23
Recovery orders for EU contribution	0.00
Other recovery orders	169,177.11
<b>VI. Assigned revenue (CL and R0)</b>	
CL, internal assigned revenue cashed	8,736,990.14
R0, external assigned revenue cashed	1,414,370.66
CL, amount to be received in 2020 or later	30,731.12
R0, amount to be received in 2020 or later	16,840,548.34
<b>Total revenues, C1, CL and R0</b>	339,889,499.26
<b>VII. Waivers and cancellations of amounts receivable</b>	
Recovery orders waived or cancelled by the authorising officer in accordance with Article 62 Financial Regulation	156,521.17
<b>VIII. Waivers of fees and charges (excluding waivers for orphan medicines )</b>	
Reductions deriving from paediatric or micro, small- and medium sized enterprises, advanced therapies and variations legislation	15,490,830.82
Other reductions in accordance with Article 9 of the Fee Regulation	5,499,870.80

### 2.3. Expenditure (commitments and payments)

Commitments on fund source C1 totalled EUR 341,768,988.36 or 98.56% of final appropriations (2018: 90.78%). Payments totalled EUR 287,978,964.65 or 84.26% of commitments (2018: 82.12%). For details on the implementation of expenditure see Table 2.

The chart below provides a breakdown of types of expenditure by chapter and selected key articles.

**Figure 2: breakdown of expenditure by type (chapter or article)**



**Table 2: Implementation of 2019 expenditure appropriations**

<b>Appropriation type</b>	<b>EUR or %</b>
<b>I. Appropriations, adopted budget, C1</b>	
Initial appropriations	332,959,000.00
Amending budget	13,803,000.00
Final appropriations	346,762,000.00
<b>II. Use of 2019 appropriations</b>	
Commitments, C1	341,768,988.36
Representing of final appropriations	98.56%
Payments	287,978,964.65
Representing of final commitments	84.26%
Payments, internal assigned revenue, CL	3,631,578.43
Payments, external assigned revenue, R0	1,159,451.66
<b>III. Carry-over from 2019 to 2020</b>	
<i>Carry-over of administrative appropriations</i>	<i>2,588,345.17</i>
<i>Carry-over of operational appropriations</i>	<i>51,201,678.54</i>
Total automatic carry-over, C8	53,790,023.71
Representing of final appropriations	15.51%
Representing of final commitments	15.74%
Carry-over of payment appropriations, CL, internal assigned revenue	5,105,411.71
Carry-over of payment appropriations, R0, external assigned revenue	254,919.00
<b>IV. Cancellation of 2019 appropriations, C1</b>	
Appropriations cancelled	4,993,011.64
Representing of final appropriations	1.44%
<b>V. Carry-over from 2018 to 2019</b>	
<b>Automatic carry-over, C8</b>	
<i>Carry-over of administrative appropriations</i>	<i>9,749,205.10</i>
<i>Carry-over of operational appropriations</i>	<i>43,572,597.17</i>
Total automatic carry-over	53,321,802.27
Payment against carry-over	50,623,573.53
Total automatic carry-over unused	2,698,228.74
Representing of carry-over	94.94%
<b>Non-automatic carry-over, C2</b>	
Non-automatic carry-over to 2019	1,500,000.00
Payment against carry-over	1,453,959.92
Amount cancelled	46,040.08
Representing of carry-over	96.93%
<b>VII. Total expenditure, C1, C2, C8, CL, R0</b>	<b>344,847,528.19</b>

## **2.4. Implementation of appropriations carried forward from 2018 to 2019**

Automatic carry-forward from financial year 2018 to 2019, *i.e.*, fund source C8, totalled EUR 53,321,802.27. Payments against these appropriations equalled EUR 50,623,573.53 or 94.94% of appropriations (2018: 90.57%) and EUR 2,698,228.74 were cancelled.

Non-automatic carry-forward, *i.e.*, fund source C2, from financial year 2018 to 2019 amounted to EUR 1,500.000. Payments against C2 appropriations amounted to EUR 1,453,959.92 or 96.93% of appropriations (2018: 92.41%), and EUR 46,040.08 were cancelled.

## **2.5. Appropriations carried forward from 2019 to 2020**

Automatic carry-forward to financial year 2020, C1 to C8, totalled EUR 53,790,023.71 or 15.51% of appropriations (total carried forward from 2018 to 2019: EUR 53,321,802.27 or 17.39%).

**Table 3: Automatic carry-over from 2019 to 2020, per title**

Title	Total commitments	of which carried over	
	EUR	EUR	%
1 : Staff	118,237,000.00	2,588,345.17	2.19%
2 : Building and equipment	84,064,000.00	9,073,958.43	10.79%
3 : Operational expenditure*	144,461,000.00	42,127,720.11	29.16%
<b>Total</b>	<b>346,762,000.00</b>	<b>53,790,023.71</b>	<b>15.51%</b>

## **2.6. Appropriations from assigned revenue, fund sources R0 & CL**

The Agency's final 2019 budget included appropriations stemming from assigned revenue. In accordance with the revised Financial Regulation which came into effect on 1 July 2019, this revenue and corresponding expenditure are now managed under separate fund sources, *i.e.* R0 for external assigned revenue, and CL for internal assigned revenue.

External assigned revenue stems from inducements related to the Agency's new headquarters in Amsterdam. While the appropriations do not expire, the revenue and expenditure must balance over time.

Internal assigned revenue stems from payments of rent, service and other charges received from the sub-tenant of the Agency's former headquarters in London. This revenue matches the payments made to the Agency's landlord in London.

Further details on the implementation of both fund sources can be found at Annex IV.

## **2.7. Budget transfers**

In line with Article 26 of the Financial Regulation, the Executive Director may make unlimited transfers within a title and of up to 10% of appropriations from one title to another. Transfers *per se* are not an indicator of deficiencies in financial management but are a necessary tool to adjust the budget in a changing environment, *e.g.* resigning staff members receiving allowances related to their departure rather than their salaries, increased expenditure due to exchange rate fluctuation, etc.

During 2019 one transfer was made which exceeded the 10% ceiling for transfer between titles. All transfers involved expenditure appropriations and one of them also revenue appropriations.

The transferred expenditure appropriations were primarily needed to cover building-related expenditure on the Agency's former headquarters in London.

Additional appropriations were also required to cover the cost of restarting some scientific meeting activities, as agreed under the implemented business continuity plan (BCP).

Annex V provides details of all transfers carried out in 2019.

## **2.8. Cancellation of appropriations**

Expenditure appropriations should be understood as estimates of requirements, and not as an entitlement to create the corresponding commitments. Being reliant on fee income, as the agency is, this means that the level of cancelled expenditure appropriations does not indicate delays in the implementation of the work programme but should rather be considered the result of stringent monitoring of actual revenue and adjustments to the expenditure.

In budget 2019, fund source C1, expenditure appropriations, totalling EUR 4,993,011.64 remained unused, corresponding to 1.48% of final appropriations (2018: EUR 31,158,119.96, 9.22%).

The underuse of commitment appropriations can be explained by:

### **Title I**

- lower expenditure on salaries, mainly due to staff resignations and postponement of recruitment due to the relocation of the Agency. This affected mostly contract agent staff and seconded national experts. Moreover, expenditure on allowances and payments related to staff members' relocation to the Netherlands was lower than forecast. These savings were partially offset by higher than budgeted expenditure on employer's social security payments and duty station weightings;
- lower than budgeted contributions to European schools, due to initial numbers of children registered being lower than expected.

### **Title II**

- higher than estimated costs related to the Agency's former headquarters in London, in particular rent and service charges, legal fees and building-related expenditure;
- partially offset by savings realised on IT maintenance cost and lower expenditure on corporate IT projects including business consultancy, due also to the impact of the relocation of the Agency to another member state.

### **Title III**

- lower expenditure on business IT development, due to delays incurred in various projects.

The unused amount must be seen in conjunction with collected revenue being EUR 17,023,861.68 (5.91%) below budget revenue appropriations, contributing to a negative outturn (before adjustments for exchange rate, cancellations of carry-over, etc.) of EUR 12,030,849.90 or 3.47% of final appropriations (2018: surplus of 8,978,245.03, 2.66%).

## **2.9. Payment of interest on late payments**

In compliance with the agency's standard contract, established in accordance with Article 77 of the Financial Regulation, the terms of payment are 30 days upon receipt of a valid invoice. If these terms are not respected, from day 31 until the actual day of payment, the payment accrues default interest at the rate applied by the European Central Bank to its principal refinancing operations, as published in

the C series of the Official Journal of the European Union, increased by 8%<sup>1</sup>. The default interest accrued is paid automatically to the supplier/contractor if it amounts to more than EUR 200 at the time of payment of the valid invoice.

In 2019, 1,240 payments out of a total of 51,537, i.e. 2.41% of all payments, were made later than 30 days after receipt of a valid invoice (2018: 2.96% of all payments). This resulted in default interest of EUR 7,706.95 being paid to suppliers and contractors (2018: EUR 3,291.10).

**Table 4: Breakdown of late payments and default interest**

	Payments		Of which late payments		Interest accrued	Interest =>
	Number	EUR	Number	EUR	EUR	EUR 200
Supply and other services	40,312	228,608,972	1,240	23,797,974	29,306	7,706.95
Evaluation services (NCAs)	11,208	119,524,994	0	0	0	0

### 3. Financial management by chapter

Hereafter follows an analysis of the evolution of revenue (based on cash collected) and expenditure (based on commitments) in 2019. It contains information at title/chapter/article level for revenue and expenditure. Detailed information per chapter, for both revenue and expenditure, can be found in Annexes I-III.

#### 3.1. Revenue

##### 3.1.1. Stable vs. cyclical revenue

In budgetary terms, EUR 128.60 million (38.99% of total 2019 revenues) represent the proportion which can be considered stable, since it relates to annual product maintenance fees, received for both human and veterinary medicines activities, EU and EEA contributions, as well as externally assigned revenue (C1). In 2019, 61.01% of total revenue thus depended on cyclical business activities.

**Table 5: Stable and cyclical sources of revenue**

	2018 Actual	% of total	2019 Actual	% of total
Stable revenue for the Agency	107,731,748	33.98%	128,569,302	38.99%
<i>EU subsidies and contributions</i>	32,591,580	10.28%	21,028,564	6.38%
<i>External assigned revenue</i>	91,994	0.03%	95,238	0.03%
<i>Annual fees</i>	75,048,174	23.67%	107,445,500	32.59%
Cyclical business revenue	209,109,180	65.95%	186,507,558	56.56%
Revenue from miscellaneous activities	240,198	0.08%	14,661,279	4.45%
Total revenue	<b>317,081,125</b>	<b>100.00%</b>	<b>329,738,138</b>	<b>100.00%</b>

##### 3.1.2. Waiver of recovery orders / acceptance requests

Article 66 of the Financial Regulation stipulates that recoveries established can, under certain, well-defined circumstances, be partly or fully waived by the authorising officer.

In 2019, recovery orders for a total of EUR 156,521.17<sup>2</sup> were waived. One partial waiver, amounting to €60,356.13, was made due to the liquidation of the company making recovery impossible.

<sup>1</sup> in accordance with Article 116 of Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council

<sup>2</sup> In accordance with Art. 101 of Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council, any waiver for an amount above a value of €60,000 must be reported separately

## 3.2. Expenditure

### 3.2.1. Brexit-related expenditure

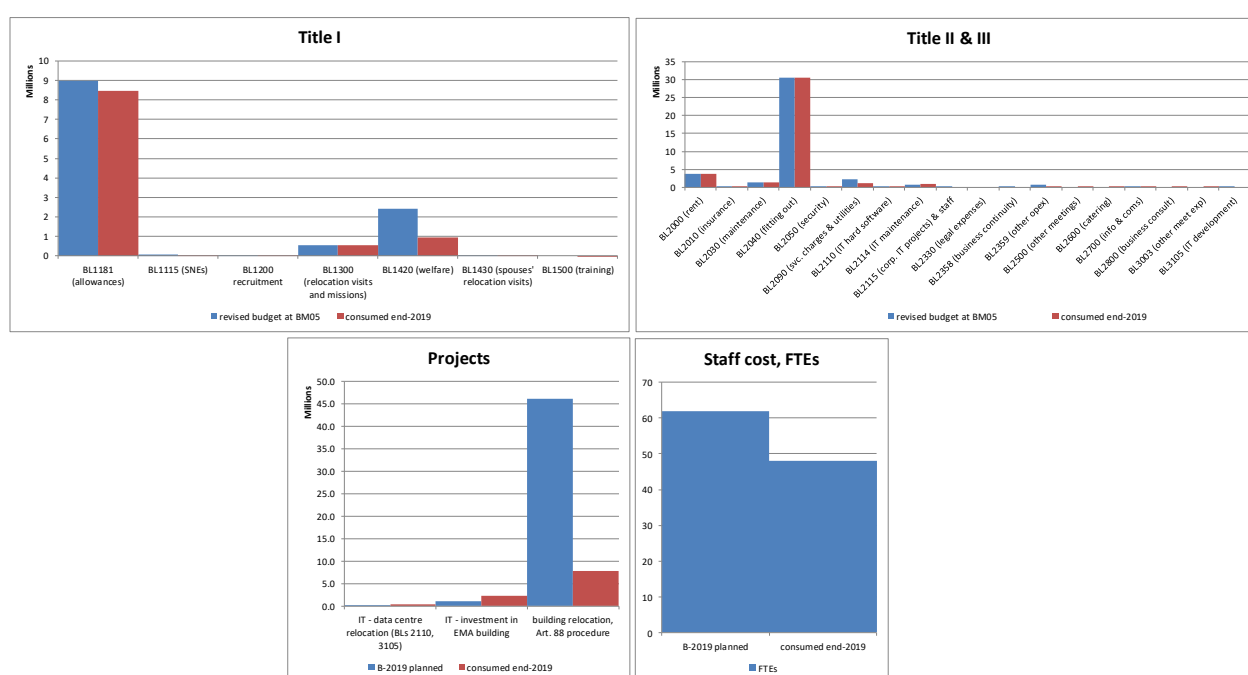
Financial planning for 2019 included Brexit expenditure amounting to EUR 38.6 million. Key expenditure items include cost related to staff members' transfer to the Netherlands, and to the Agency's buildings.

Final expenditure is estimated at EUR 51.4 million and includes additional building-related payments.

Planning for 2019 also included an estimated 62.0 FTEs (full-time equivalent) dedicated to Brexit-related activities. The hours recorded for the year amounted to 48.0 FTEs.

The tables below provide details of actual expenditure incurred in 2019, as well as the estimated cost of the staff resources dedicated to working on Brexit activities.

**Figure 3: Brexit-related expenditure**



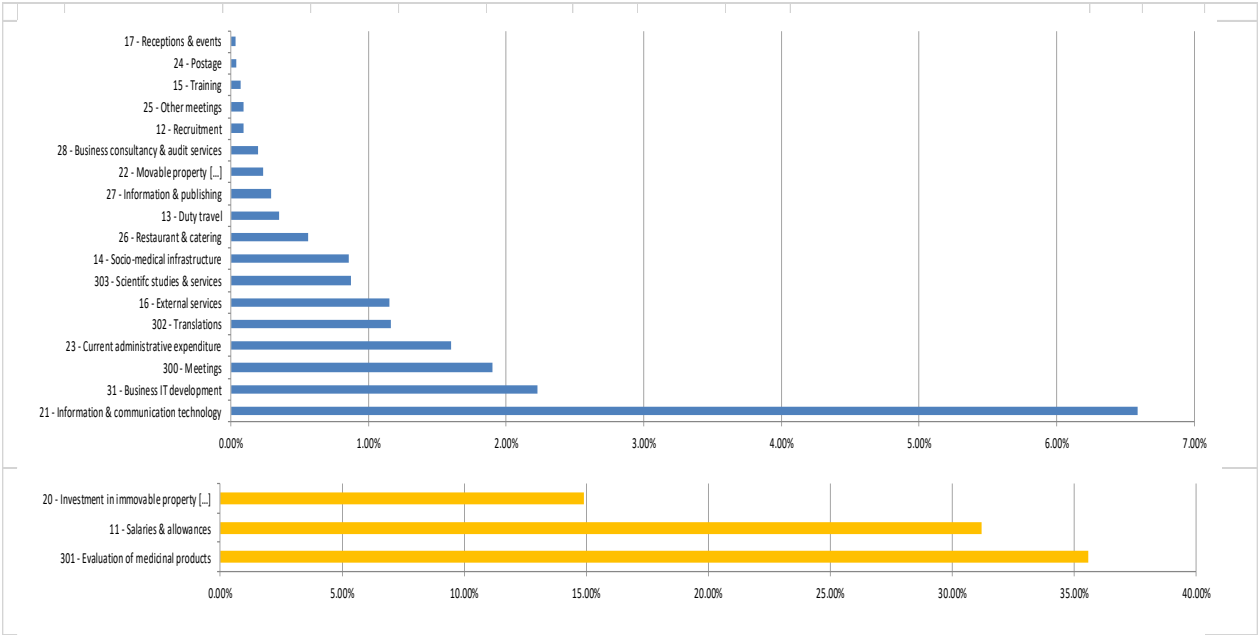
### 3.2.2. Details on expenditure items

In 2019 the four chapters and articles with the highest amounts committed accounted for 88.28% of total commitments (2018: 86.03% of total commitments). They were:

- Article 301 'Evaluation of medicinal products', 35.58% (2018: 37.24%).
- Chapter 11 'Staff in active employment', 31.21% (2018: 33.97%)
- Chapter 20 'Investments in immovable property, renting of buildings and associated costs', 14.90% (2018: 7.09%)
- Chapter 21 'Expenditure for corporate data processing', 6.59% (2018: 7.74%) and

Detailed information at chapter and article level can be found at Annex III.

**Figure 5: Distribution of 2019 expenditure by chapter (chapter 30 by article)**



## Annex I – Budget evolution

Title Chapter/Article /Item	Heading	ADOPTED BUDGET 2019 (Dec 2018)		AMENDMENTS/TRANSFERS		DIFFERENCE	DESCRIPTION	FINAL BUDGET	
		Commitment appropriations (in EUR)	Payment appropriations (in EUR)	Commitment appropriations (in EUR)	Payment appropriations (in EUR)	%		Commitment appropriations (in EUR)	Payment appropriations (in EUR)
<b>REVENUE</b>									
100	FEES COLLECTED (Regulation (EU) 297/95)	271,055,000	271,055,000	0	0	0.00%	No change	271,055,000	271,055,000
101	FEES COLLECTED PhV (Regulation (EU) 658/2014)	26,119,000	26,119,000	0	0	0.00%	No change	26,119,000	26,119,000
200	EU & EEA CONTRIBUTION	5,371,000	5,371,000	3,163,000	3,163,000	58.89%	Increased in order to enable full consumption of EU/EEA contributions	8,534,000	8,534,000
201	ORPHAN & EEA CONTRIBUTION	15,658,000	15,658,000	-3,163,000	-3,163,000	-20.20%	Decreased to match lower number of OMP applications submitted	12,495,000	12,495,000
50	REVENUE FROM ADMIN. ACTIVITIES	p.m.	p.m.	0	0	0.00%	No change	0	0
60	EXTERNAL ASSIGNED REVENUE FOR PROJECTS & PROGRAMMES	38,000	38,000	0	0	0.00%	No change	38,000	38,000
70	BALANCE OF OUTTURN ACCOUNT FROM PREVIOUS YEARS	14,468,000	14,468,000	13,803,000	13,803,000	95.40%	Increased in order to enable collection of the 2018 surplus.	28,271,000	28,271,000
90	MISCELLANEOUS REVENUE	250,000	250,000	0	0	0.00%	No change.	250,000	250,000
<b>TOTAL</b>		<b>332,959,000</b>	<b>332,959,000</b>	<b>13,803,000</b>	<b>13,803,000</b>	<b>4.15%</b>		<b>346,762,000</b>	<b>346,762,000</b>

0 Title Chapter/Article /Item	Heading	ADOPTED BUDGET 2019 (Dec 2018) Commitment appropriations (in EUR)	Payment appropriations (in EUR)	AMENDMENTS/TRANSFERS Commitment appropriations (in EUR)	Payment appropriations (in EUR)	DIFFERENCE %	DESCRIPTION	FINAL BUDGET Commitment appropriations (in EUR)	Payment appropriations (in EUR)
<b>EXPENDITURE</b>									
11	STAFF HOLDING A POST IN THE LIST OF POSTS	113,030,000	113,030,000	-4,273,000	-4,273,000	-3.78%	Decreased as less funds needed (staff relocation, slower recruitment)	108,757,000	108,757,000
12	STAFF RECRUITMENT	500,000	500,000	-145,000	-145,000	-29.00%	Increased due to more trips being approved by ORP-BCP	355,000	355,000
13	DUTY TRAVEL	1,000,000	1,000,000	239,000	239,000	23.90%	Small net increase in expenditure on social measures	1,239,000	1,239,000
14	SOCIO-MEDICAL INFRASTRUCTURE	3,529,000	3,529,000	8,000	8,000	0.23%	Training delayed/cancelled due to BCP	3,537,000	3,537,000
15	STAFF TRAINING	782,000	782,000	-521,000	-521,000	-66.62%	Less expenditure on interims and European schools	261,000	261,000
16	EXTERNAL SERVICES	6,691,000	6,691,000	-2,731,000	-2,731,000	-40.82%	Increased cost of internal functions	3,960,000	3,960,000
17	RECEPTIONS & EVENTS	106,000	106,000	22,000	22,000	20.75%		128,000	128,000
<b>TITLE I</b>		<b>125,638,000</b>	<b>125,638,000</b>	<b>-7,401,000</b>	<b>-7,401,000</b>	<b>-5.89%</b>		<b>118,237,000</b>	<b>118,237,000</b>
20	PROPERTY, RENTING OF BUILDINGS & ASSOC. COST	8,941,000	8,941,000	42,028,000	42,028,000	470.06%	Increased cost related to sub-letting of 30CP	50,969,000	50,969,000
21	INFORMATION & COMMUNICATION TECHNOLOGY	26,189,000	26,189,000	-3,460,000	-3,460,000	-13.21%	Less expenditure on maintenance/support and on corporate IT projects	22,729,000	22,729,000
22	MOVABLE PROPERTY & ASSOC. COST	548,000	548,000	263,000	263,000	47.99%	Higher expenditure on furniture internal and related to the move to NL	811,000	811,000
23	CURRENT ADMIN. EXPENDITURE	6,509,000	6,509,000	-1,012,000	-1,012,000	-15.55%	Increased expenditure on postal charges	5,497,000	5,497,000
24	POSTAGE	62,000	62,000	62,000	62,000	100.00%	Savings achieved on memberships to professional bodies	124,000	124,000
25	OTHER MEETINGS	335,000	335,000	-29,000	-29,000	-8.66%	Higher expenditure on catering services in temporary building in NL	306,000	306,000
26	RESTAURANT & CATERING	1,050,000	1,050,000	882,000	882,000	84.00%	No change	1,932,000	1,932,000
27	INFORMATION & PUBLISHING	1,000,000	1,000,000	0	0	0.00%	Less expenditure on project-related business consultancy	1,000,000	1,000,000
28	BUSINESS CONSULTANCY & AUDIT SERVICES	1,600,000	1,600,000	-904,000	-904,000	-56.50%		696,000	696,000
<b>TITLE II</b>		<b>46,234,000</b>	<b>46,234,000</b>	<b>37,830,000</b>	<b>37,830,000</b>	<b>81.82%</b>		<b>84,064,000</b>	<b>84,064,000</b>
300	MEETINGS	4,500,000	4,500,000	2,205,000	2,205,000	49.00%	Higher number of meetings approved by ORP-BCP	6,705,000	6,705,000
3010	EVALUATION OF MEDICINAL PRODUCTS	112,103,000	112,103,000	470,000	470,000	0.42%	To provide more appropriations for payment of rapporteurs	112,573,000	112,573,000
3013	EVALUATION OF PHV PROCEDURES	11,838,000	11,838,000	-1,250,000	-1,250,000	-10.56%	Fewer appropriations required for phv rapporteurs	10,588,000	10,588,000
302	TRANSLATION EXPENDITURE	4,393,000	4,393,000	-427,000	-427,000	-9.72%	Savings achieved and a small drop in overall requirement for services	3,966,000	3,966,000
303	STUDIES & CONSULTANTS	3,679,000	3,679,000	-700,000	-700,000	-19.03%	Some scientific studies postponed until 2020	2,979,000	2,979,000
31	BUSINESS RELATED IT PROJECTS	10,150,000	10,150,000	-2,500,000	-2,500,000	-24.63%	Some projects delayed until 2020	7,650,000	7,650,000
<b>TITLE III</b>		<b>146,663,000</b>	<b>146,663,000</b>	<b>-2,202,000</b>	<b>-2,202,000</b>	<b>-1.50%</b>		<b>144,461,000</b>	<b>144,461,000</b>
9000	PROVISIONAL APPROPRIATIONS	14,424,000	14,424,000	-14,424,000	-14,424,000	-100.00%	Transfer to various budget items in Title II related to building cost	0	0
<b>TITLE IX</b>		<b>14,424,000</b>	<b>14,424,000</b>	<b>-14,424,000</b>	<b>-14,424,000</b>	<b>-100.00%</b>		<b>0</b>	<b>0</b>
<b>TOTAL</b>		<b>332,959,000</b>	<b>332,959,000</b>	<b>13,803,000</b>	<b>13,803,000</b>	<b>4.15%</b>		<b>346,762,000</b>	<b>346,762,000</b>

## Annex II – Detailed revenue overview, evolution

Item	Heading	2018	2019	Change		Comment
		EUR	EUR	EUR	%	
1000	Fees collected (Regulation (EU) 297/95)	256,676,368.94	267,509,565.28	10,833,196.34	4.22%	Fee income from evaluation services is the main source of revenue for the agency, representing 81.13% of 2019 revenue (2018: 80.95%). The value of recovery orders / invoices for fees, reflecting the level of activities, rose by 5.76% when compared to 2018, whereas the value of cash-receipts increased by 4.22%. The difference between the value of fee-related cash receipts and recovery orders is due to the increase in the value of recovery orders raised in 2018 for which revenue will only be cashed in in the following years (from EUR 29.7 mio. in 2018 to EUR 35.3 mio. in 2019).
1001	Fees collected (Regulation (EU) 658/2014)	27,480,984.59	26,443,492.86	-1,037,491.73	-3.78%	Fees are charged for PSUR, PASS and referral procedures and involve more than approx. 4,000 companies across Europe. The chapter accounted for 8.02% in 2019 (2018: 8.67%).
2000	European Union contribution	10,503,205.00	9,326,359.00	-1,176,846.00	-11.20%	This article accounted for 2.83% of 2019 revenues (2018: 3.31%). The contribution from the European Union's budget (general and OMP contributions combined) decreased by 5.96% between 2019 and 2018. 109.3% of the appropriations was collected.
2010	Special contribution for orphan medicinal products	11,856,940.00	11,702,205.00	-154,735.00	-1.31%	This article accounted for 3.55% of 2019 revenue (2018: 3.74%). 93.7% of the appropriations was collected.
5200	Revenue from administrative operations and ancillary services	40,050.00	92,999.34	52,949.34	132.21%	Chapter 52 includes the income from administrative charges as well as bank interest. The chapter accounted for 0.03% of 2019 revenues (2018: 0.01%).
6000	External assigned revenue for projects and programmes	91,994.36	95,237.70	3,243.34	3.53%	This chapter accounted for 0.03% of 2019 revenues (2018: 0.03%). Handling of assigned revenue changed halfway through 2019, with the introduction of two new fund sources, CL and R0, for the management of internal and external assigned revenue, respectively. They will henceforth be the subject of separate reporting, cf. below.
7000	Balance of outturn account of previous year	10,231,434.65	14,468,303.00	4,236,868.35	41.41%	This chapter accounted for 4.39% of 2019 revenues (2018: 3.23%). Any surplus (positive outturn) from the previous budget year is posted here.
9000	Miscellaneous revenue	200,147.53	99,976.28	-100,171.25	-50.05%	This chapter accounted for 0.03% of 2019 revenues (2018: 0.06%). The bulk of the appropriations relates to refunds related to corrections of rapporteur payments, corrections of supplier invoices and interest on late payments.
<b>Total</b>		<b>317,081,125.07</b>	<b>329,738,138.46</b>	<b>12,657,013.39</b>	<b>3.99%</b>	

### Annex III – Detailed expenditure overview, evolution

Chapter	Heading	2018	2019	2019	Change 2018-2019		2019 budget v/ commitments		Comment
		EUR commitments	EUR final budget	EUR commitments	EUR	%	EUR	%	
11	Salaries and allowances	104,196,331.03	108,757,000.00	106,653,925.02	2,457,593.99	2.36%	-2,103,074.98	-1.93%	Chapter 11 accounted for 31.36% of 2019 expenditure (2018: 33.98%), constituting the second largest share of expenditure. 51.68% of chapter 11 expenditure related to items 1100 'basic salaries' and 1114 'CA salaries', 12.05% to 1130 'social security' and 9.80% to 1190 'weightings' (2018: 48.96%, 11.60% and 17.65%). For these items commitments amounted to EUR 78,425,858.14. Expenditure on relocation allowances increased as the majority of staff members transferred to the new duty station in 2019. A net total of EUR 4,273,000 was transferred out of the chapter.
12	Expenditure relating to staff recruitment	479,809.62	355,000.00	309,776.29	-170,033.33	-35.44%	-45,223.71	-12.74%	0.16%). A net total of EUR 145,000 was transferred out of the chapter.
13	Duty travel	1,761,233.06	1,239,000.00	1,196,653.70	-564,579.36	-32.06%	-42,346.30	-3.42%	This chapter accounted for 0.36% of 2019 expenditure (2018: 0.57%) with a total of 1584 duty trips carried out (2018: 1908 trips). The 2019 number includes 1031 duty trips, 114 training related trips and 439 relocation related visit. The chapter was
14	Socio-medical infrastructure	923,499.58	3,537,000.00	2,927,885.90	2,004,386.32	217.04%	-609,114.10	-17.22%	This chapter accounted for 1.02% of 2019 expenditure (2018: 0.30%). 2019 saw an increase related to staff relocation. The chapter was reinforced by a net total of EUR 8,000.
15	Training	537,099.28	261,000.00	246,815.79	-290,283.49	-54.05%	-14,184.21	-5.43%	0.18%). Access to training was reduced due to the BCP invoked during 2019. A total of EUR 521,000 was transferred out of the
16	External services	4,580,646.69	3,960,000.00	3,935,590.72	-645,055.97	-14.08%	-24,409.28	-0.62%	Chapter 16 accounted for 1.14% of 2019 expenditure (2018: 1.49%). Expenditure on interim staff decreased considerably after the move to the Netherlands. A total of EUR 2,731,000 was transferred out of the chapter.
17	Receptions and events	105,597.35	128,000.00	116,095.69	10,498.34	9.94%	-11,904.31	-9.30%	0.03%). The chapter was reinforced by EUR 22,000 through transfer.
<b>Title I</b>		<b>112,584,216.61</b>	<b>118,237,000.00</b>	<b>115,386,743.11</b>	<b>2,802,526.50</b>	<b>2.49%</b>	<b>-2,850,256.89</b>	<b>-2.41%</b>	

Chapter	Heading	2018	2019	2019	Change 2018-2019		2019 budget v/commitments		Comment
		EUR	EUR	EUR	EUR	%	EUR	%	
20	Investment in immovable property, renting of buildings and associated costs	21,722,612.22	50,969,000.00	50,931,784.16	29,209,171.94	134.46%	-37,215.84	-0.07%	compared to 7.09% in 2018. The increase was due to expenditure related to the sub-letting of the Agency's former headquarters in London. A net total of EUR 28,225,000 was transferred into the chapter.
21	Information and communication technology	23,731,230.20	22,729,000.00	22,522,427.51	-1,208,802.69	-5.09%	-206,572.49	-0.91%	Chapter 21 accounted for 6.55% of 2019 expenditure (2018: 7.74%). The decrease in IT expenditure in chapter 21 was mainly due to the postponement of some corporate IT projects and savings realised on the maintenance budget. A net total of EUR 3,460,000 was transferred out of the chapter.
22	Movable property and associated costs	704,620.76	811,000.00	794,808.54	90,187.78	12.80%	-16,191.46	-2.00%	Chapter 22 accounted for 0.23% of 2019 expenditure (2018: 0.23%). The stable expenditure level was due to no investment in the temporary building taking place. The chapter was reinforced by a net total of EUR 263,000.
23	Current administrative expenditure	1,324,821.24	5,497,000.00	5,460,622.20	4,135,800.96	312.18%	-36,377.80	-0.66%	This chapter accounted for 1.59% of 2019 expenditure (2018: 0.43%). The increase was mainly due to expenditure related to the Agency's move to Amsterdam. A net total of EUR 1,012,000 was transferred out of the chapter.
24	Postage	78,384.22	124,000.00	123,024.00	44,639.78	56.95%	-976.00	-0.79%	This chapter accounted for 0.04% of 2019 expenditure (2018: 0.03%). The chapter was reinforced by a total of EUR 62,000.
25	Other meetings	349,324.23	306,000.00	304,050.25	-45,273.98	-12.96%	-1,949.75	-0.64%	This chapter accounted for 0.09% of 2019 expenditure (2018: 0.11%). A net total of EUR 29,000 was transferred out of the chapter.
26	Restaurant and catering	837,582.98	1,932,000.00	1,924,634.84	1,087,051.86	129.78%	-7,365.16	-0.38%	This chapter accounted for 0.56% of 2019 expenditure (2018: 0.27%). The increase in expenditure was mainly related to the running of the catering services in the Agency's temporary building in Amsterdam. The chapter was reinforced by EUR 882,000.
27	Information and publishing	986,819.17	1,000,000.00	999,826.77	13,007.60	1.32%	-173.23	-0.02%	This chapter accounted for 0.29% of 2019 expenditure (2018: 0.32%). A number of activities were postponed or decreased due to the business continuity plan in place in 2019.
28	Business consultancy and audit services	1,562,164.70	696,000.00	673,195.13	-888,969.57	-56.91%	-22,804.87	-3.28%	This chapter accounted for 0.20% of 2019 expenditure (2018: 0.51%). The bulk of expenditure was on business consultancy, with approx. 11% spent on audit services.
<b>Title II</b>		<b>51,297,559.72</b>	<b>84,064,000.00</b>	<b>83,734,373.40</b>	<b>32,436,813.68</b>	<b>63.23%</b>	<b>-329,626.60</b>	<b>-0.39%</b>	
Chapter /article	Heading	2018	2019	2019	Change 2018-2019		2019 budget v/commitments		Comment
		EUR commitments	EUR final budget	EUR commitments	EUR	%	EUR	%	
302	Translations	4,279,634.10	3,966,000.00	3,964,005.00	-315,629.10	-7.38%	-1,995.00	-0.05%	Article 302 accounted for 1.14% of 2019 expenditure (2018: 1.40%). The decrease in expenditure in absolute terms was linked to savings achieved through the use of 'translation memory' and a reduction in the number of translations for human medicinal products.
303	Scientific studies and services	2,863,988.67	2,979,000.00	2,978,496.22	114,507.55	4.00%	-503.78	-0.02%	This article accounted for 0.86% of 2019 expenditure (2018: 0.93%). The decrease in expenditure is due to relayed expenditure on enceph studies in 2019. Appropriations were decreased by a total of EUR 700,000 through transfer.
31	Expenditure on business IT development	13,798,407.87	7,650,000.00	7,616,686.46	-6,181,721.41	-44.80%	-33,313.54	-0.44%	This article accounted for 2.21% of 2019 expenditure (2018: 4.50%). The decrease in expenditure can be explained by a number of projects being delayed during the year. Overall IT expenditure (chapters 21 and 31) decreased by 19.69%, compared to 2018. A total of EUR 2,500,000 was transferred out of the chapter.
<b>Title III</b>		<b>142,721,103.72</b>	<b>144,461,000.00</b>	<b>142,647,871.85</b>	<b>-73,231.87</b>	<b>-0.05%</b>	<b>-1,813,128.15</b>	<b>-1.26%</b>	
<b>Total</b>		<b>306,602,880.05</b>	<b>346,762,000.00</b>	<b>341,768,988.36</b>	<b>35,166,108.31</b>	<b>11.47%</b>	<b>-4,993,011.64</b>	<b>-1.44%</b>	

## Annex IV – Details of assigned revenue, fund sources R0 and CL

BUDGET R0		APPROPRIATIONS		AMENDMENTS		DESCRIPTION	FINAL BUDGET	
Title Chapter/Article /Item	Heading	Commitment appropriations (in EUR)	Payment appropriations (in EUR)	Commitment appropriations (in EUR)	Payment appropriations (in EUR)		Commitments	Payments
<b>REVENUE</b>								
6000 / R0	External assigned revenue	p.m.	p.m.	18,254,919.00	1,414,370.66	Difference is still to be cashed	16,840,548.34	1,414,370.66
<b>TOTAL</b>		<b>0</b>	<b>0</b>	<b>18,254,919.00</b>	<b>1,414,370.66</b>		<b>16,840,548.34</b>	<b>1,414,370.66</b>
<b>EXPENDITURE</b>								
1300	Duty travel expenses and incidental	p.m.	p.m.	1,200.00	1,200.00	IPA programme	1,200.00	
2000	Rent	p.m.	p.m.	3,000,000.00	0.00	Rent reduction on EMA building (to be cashed over the duration of the lease)	3,000,000.00	0.00
2040	Fitting-out of premises	p.m.	p.m.	12,200,000.00	0.00	EMA building (not yet cashed)	12,200,000.00	0.00
2110	Hardware and software	p.m.	p.m.	2,800,000.00	1,159,451.66	EMA building (partly cashed)	2,800,000.00	1,159,451.66
3000	Reimbursement of persons attending	p.m.	p.m.	253,719.00	253,719.00	IPA programme	253,719.00	0.00
<b>TOTAL</b>		<b>0</b>	<b>0</b>	<b>18,254,919.00</b>	<b>1,414,370.66</b>		<b>18,254,919</b>	<b>1,159,451.66</b>
<b>BUDGET CL</b>		<b>APPROPRIATIONS</b>		<b>AMENDMENTS</b>		<b>DESCRIPTION</b>	<b>FINAL BUDGET</b>	
Title Chapter/Article /Item	Heading	Commitment appropriations (in EUR)	Payment appropriations (in EUR)	Commitment appropriations (in EUR)	Payment appropriations (in EUR)		Commitments	Payments
<b>REVENUE</b>								
6010 / CL	Internal assigned revenue	p.m.	p.m.	8,767,721.26	8,736,990.14		8,767,721.26	8,736,990.14
<b>TOTAL</b>		<b>0</b>	<b>0</b>	<b>8,767,721.26</b>	<b>8,736,990.14</b>		<b>8,767,721.26</b>	<b>8,736,990.14</b>
<b>EXPENDITURE</b>								
2000	Rent	p.m.	p.m.	5,195,859.79	5,195,859.79		5,195,859.79	1,251,793.95
2010	Insurances	p.m.	p.m.	449,848.49	449,848.49		449,848.49	327,043.26
2090	Utilities and other building charges	p.m.	p.m.	3,091,281.86	3,091,281.86		3,091,281.86	2,052,741.22
<b>TOTAL</b>		<b>0</b>	<b>0</b>	<b>8,736,990.14</b>	<b>8,736,990.14</b>		<b>8,736,990.14</b>	<b>3,631,578.43</b>

## Annex V – Summary of transfers

No.	From/To item	Item No.	Fund source	Item Heading	Amount of receiving item	Amount of donating item
01	from	9000	C1	Provisional appropriations	0	14,424,000
	to	2000	C1	Rent	11,215,000	0
	to	2030	C1	Maintenance & cleaning	119,000	0
	to	2050	C1	Security & surveillance of buildings	119,000	0
	to	2090	C1	Utilities & other building charges	2,971,000	0
02	from	2359	C1	Other operating expenditure	0	755,000
	to	2330	C1	Legal expenses & associated costs	750,000	0
	to	2500	C1	Other meetings	5,000	0
03	from	2040	C1	Fitting-out of premises	0	717,000
	from	2359	C1	Other operating expenditure	0	383,000
	from	2800	C1	Business consultancy & audit services	0	370,000
	from	3010	C1	Evaluation of medicinal products	0	530,000
	to	2010	C1	Insurances	403,000	0
	to	2030	C1	Maintenance & cleaning	446,000	0
	to	2050	C1	Security & surveillance of buildings	621,000	0
	to	3000	C1	Reimbursement of persons attending meetings	500,000	0
	to	3030	C1	Scientific studies	30,000	0
04	from	2359	C1	Other operating expenditure	0	1,142,000
	from	2800	C1	Business consultancy & audit services	0	74,000
	from	3010	C1	Evaluation of medicinal products	0	1,600,000
	to	2010	C1	Insurances	116,000	0
	to	2330	C1	Legal expenses & associated costs	1,100,000	0
	to	3000	C1	Reimbursement of persons attending meetings	1,500,000	0
	to	3003	C1	Other expenditure in relation to meetings	100,000	0
05	from	2800	C1	Business consultancy & audit services	0	125,000
	to	2040	C1	Fitting-out of premises	125,000	0
06	from	1181	C1	Allowances on entering & leaving the service & on transfer	0	1,840,000
	from	1604	C1	Contributions to European schools	0	385,000
	from	2000	C1	Rent	0	2,080,000
	to	1420	C1	Miscellaneous welfare expenditure	1,840,000	0
	to	1602	C1	Administrative assistance from the European Union institutions	385,000	0
	to	2040	C1	Fitting-out of premises	2,080,000	0
07	from	1604	C1	Contributions to European schools	0	170,000
	to	1300	C1	Duty travel	150,000	0
	to	1430	C1	Social contact between staff	20,000	0

No.	From/To item	Item No.	Fund source	Item Heading	Amount of receiving item	Amount of donating item
08	from	2010R	C1	OMP contribution	0	1,291,000
	to	2000R	C1	EU contribution	1,291,000	0
	from	1114	C1	Basic salaries & allowances for contract agents	0	1,346,000
	from	1181	C1	Allowances on entering & leaving the service & on transfer	0	1,160,000
	from	1604	C1	Contributions to European schools	0	10,000
	from	2115	C1	IT development related to corporate processes	0	750,000
	from	2800	C1	Business consultancy & audit services	0	90,000
	to	1602	C1	Administrative assistance from the European Union institutions	110,000	0
	to	1700	C1	Receptions & events	10,000	0
	to	2000	C1	Rent	2,396,000	0
	to	2030	C1	Maintenance & cleaning	56,000	0
	to	2040	C1	Fitting-out of premises	10,000	0
	to	2110	C1	Hardware & software	225,000	0
	to	2203	C1	Technical equipment & installations	78,000	0
	to	2210	C1	Furniture	20,000	0
	to	2320	C1	Financial charges	84,000	0
	to	2400	C1	Postal & delivery services	10,000	0
	to	2600	C1	Restaurant & catering	357,000	0
09	from	2000	C1	Rent	0	292,000
	to	2040	C1	Fitting-out of premises	292,000	0
10	from	1115	C1	Seconded national experts & visiting experts	0	305,000
	from	1500	C1	Training	0	339,000
	from	1601	C1	Interim services	0	1,668,000
	from	1604	C1	Contributions to European schools	0	948,000
	from	2090	C1	Utilities & other building charges	0	846,000
	to	1100	C1	Basic salaries	200,000	0
	to	1101	C1	Family allowances	700,000	0
	to	1102	C1	Expatriation & foreign residence allowance	500,000	0
	to	1130	C1	Employer's social security contributions	800,000	0
	to	1190	C1	Weightings	1,000,000	0
	to	1300	C1	Duty travel	45,000	0
	to	1700	C1	Receptions & events	15,000	0
	to	2050	C1	Security & surveillance of buildings	192,000	0
	to	2203	C1	Technical equipment & installations	238,000	0
	to	2210	C1	Furniture	310,000	0
	to	2300	C1	Stationery & office supplies	32,000	0
	to	2400	C1	Postal & delivery services	74,000	0

No.	From/To item	Item No.	Fund source	Item Heading	Amount of receiving item	Amount of donating item
11	from	1114	C1	Basic salaries & allowances for contract agents	0	1,000,000
	from	1181	C1	Allowances on entering & leaving the service & on transfer	0	343,000
	from	1200	C1	Staff recruitment	0	42,000
	from	1410	C1	Medical service	0	50,000
	from	1420	C1	Miscellaneous welfare expenditure	0	479,000
	from	1430	C1	Social contact between staff	0	11,000
	from	1500	C1	Training	0	154,000
	from	1602	C1	Administrative assistance from the European Union institutions	0	80,000
	from	2000	C1	Rent	0	1,084,000
	from	2010	C1	Insurances	0	24,000
	from	2050	C1	Security & surveillance of buildings	0	52,000
	from	2090	C1	Utilities & other building charges	0	1,451,000
	from	2114	C1	Maintenance & support of applications	0	1,500,000
	from	2203	C1	Technical equipment & installations	0	75,000
	from	2210	C1	Furniture	0	103,000
	from	2320	C1	Financial charges	0	84,000
	from	2358	C1	Business continuity	0	62,000
	from	2359	C1	Other operating expenditure	0	297,000
	from	2400	C1	Postal & delivery services	0	10,000
	from	2501	C1	Memberships with professional bodies & organisations	0	13,000
	from	3003	C1	Other expenditure in relation to meetings	0	69,000
	from	3020	C1	Translation centre, Luxembourg	0	140,000
	from	3030	C1	Scientific studies	0	100,000
	from	3105	C1	Business IT development	0	450,000
	to	1300	C1	Duty travel	44,000	0
	to	1601	C1	Interim services	175,000	0
	to	2040	C1	Fitting-out of premises	6,827,000	0
	to	2110	C1	Hardware & software	80,000	0
	to	2600	C1	Restaurant & catering	297,000	0
	to	3000	C1	Reimbursement of persons attending meetings	250,000	0
12	from	1115	C1	Seconded national experts & visiting experts	0	89,000
	from	1116	C1	Trainees	0	77,000
	from	1181	C1	Allowances on entering & leaving the service & on transfer	0	400,000
	from	1200	C1	Staff recruitment	0	64,000
	from	1420	C1	Miscellaneous welfare expenditure	0	500,000
	from	1601	C1	Interim services	0	140,000
	to	1100	C1	Basic salaries	170,000	0
	to	1102	C1	Expatriation & foreign residence allowance	650,000	0
	to	1130	C1	Employer's social security contributions	90,000	0
	to	1190	C1	Weightings	360,000	0

No.	From/To item	Item No.	Fund source	Item Heading	Amount of receiving item	Amount of donating item
13	from	2010R	C1	OMP contribution	0	1,872,000
	to	2000R	C1	EU contribution	1,872,000	0
	from	1115	C1	Seconded national experts & visiting experts	0	400,000
	from	1181	C1	Allowances on entering & leaving the service & on transfer	0	1,647,000
	from	1410	C1	Medical service	0	46,000
	from	1420	C1	Miscellaneous welfare expenditure	0	381,000
	from	2010	C1	Insurances	0	228,000
	to	1190	C1	Weightings	500,000	0
	to	2040	C1	Fitting-out of premises	1,974,000	0
	to	2600	C1	Restaurant & catering	228,000	0
14	from	1114	C1	Basic salaries & allowances for contract agents	0	4,000
	from	1115	C1	Seconded national experts & visiting experts	0	279,000
	from	1181	C1	Allowances on entering & leaving the service & on transfer	0	353,000
	from	1200	C1	Staff recruitment	0	39,000
	from	1410	C1	Medical service	0	42,000
	from	1420	C1	Miscellaneous welfare expenditure	0	343,000
	from	1500	C1	Training	0	28,000
	from	1700	C1	Receptions & events	0	3,000
	from	2010	C1	Insurances	0	126,000
	from	2030	C1	Maintenance & cleaning	0	56,000
	from	2050	C1	Security & surveillance of buildings	0	128,000
	from	2090	C1	Utilities & other building charges	0	217,000
	from	2110	C1	Hardware & software	0	266,000
	from	2114	C1	Maintenance & support of applications	0	743,000
	from	2115	C1	IT development related to corporate processes	0	506,000
	from	2203	C1	Technical equipment & installations	0	185,000
	from	2210	C1	Furniture	0	20,000
	from	2300	C1	Stationery & office supplies	0	9,000
	from	2320	C1	Financial charges	0	12,000
	from	2330	C1	Legal expenses & associated costs	0	104,000
	from	2359	C1	Other operating expenditure	0	130,000
	from	2400	C1	Postal & delivery services	0	12,000
	from	2500	C1	Other meetings	0	2,000
	from	2501	C1	Memberships with professional bodies & organisations	0	19,000
	from	2800	C1	Business consultancy & audit services	0	245,000
	from	3000	C1	Reimbursement of persons attending meetings	0	21,000
	from	3003	C1	Other expenditure in relation to meetings	0	55,000
	from	3013	C1	Evaluation of pharmacovigilance procedures	0	1,250,000
	from	3020	C1	Translation centre, Luxembourg	0	84,000
	from	3021	C1	Other translations	0	203,000
	from	3030	C1	Scientific studies	0	630,000
	from	3105	C1	IT development related to corporate processes	0	2,050,000
	to	2040	C1	Fitting-out of premises	5,564,000	0
	to	3010	C1	Evaluation of medicinal products	2,600,000	0
				<b>Total amount of transfers</b>	<b>55,321,000</b>	<b>55,321,000</b>