



Report on budgetary and financial management Financial year 2015

Last update: 30.03.2016

Document reference: IMI2/INT/2016-00894

Contents

1	Report on budgetary and financial management financial year 2015.....	3
1.1.	Overview of IMI2 JU activities in 2015.....	3
1.2.	Key facts and figures	4
1.3.	Budgetary principles	5
1.4.	Financial framework.....	5
1.5.	Accrual based accounting system	5
1.6.	Financial management	5
1.7.	Budget.....	6
1.7.1.	Budget transfers.....	7
1.7.2.	Budget execution	8
1.8.	Revenue.....	9
1.8.1.	Cash contributions	9
1.9.	Expenditure.....	10
1.9.1.	Administrative expenditure (Title 1 and Title 2)	10
1.9.2.	Operational expenditure (Title 3)	10
1.9.3.	Overview of the carry over appropriations to 2016.....	12
1.10.	IMI2 JU programmes	13
1.11.	Budget outturn account.....	14
2.	Annex - Budgetary execution	15

1 Report on budgetary and financial management Financial year 2015

1.1. Overview of IMI2 JU activities in 2015

2015 was the first full year of implementation of the Innovative Medicines Initiative 2 Joint Undertaking (IMI2 JU) after the transition to Horizon 2020 (H2020) and the replacement of the previous programme based on the Seventh Framework Programme for research and innovation (FP7). However, FP7 rules continue to be applicable for the projects and actions arising from Calls for proposals provided for in the annual implementation plans adopted under Regulation (EC) No 73/2008 and launched prior to the start of H2020.

Even though the executive structure of the former JU continued without changes in staff and operational structure, the new legal framework and H2020 modus operandi has required a considerable effort for full implementation. All governing bodies of IMI2 JU were renovated, more efficient financial rules were adopted and new agreements with the European Commission and the European Federation of Pharmaceutical Industries and Associations (EFPIA) were concluded. Furthermore, the Governing Board has established advisory strategic governing groups (SGG) to improve the development of topics for future Calls in key research areas. These are composed of industry representatives, Scientific Committee members, and European Commission staff. They have an overview of the science and priorities in their respective area. Work has continued on facilitating the transition from the IMI2 JU electronic submission and evaluation tool SOFIA to the H2020 tools. This is by no means a trivial task and has thrown up many challenges in attempting to align IMI2 JU requirements with H2020 approaches.

Another relevant innovation in IMI2 JU was the inclusion of Associated Partners, which are legal entities supporting the objectives of the Joint Undertaking in their specific area of research, in a Member State or in a country associated with Horizon 2020. By the end of 2015, three associated partners had joined the IMI programme – the Helmsley Trust, the Juvenile Diabetes Research Foundation and the Bill and Melinda Gates Foundation.

Regarding the programme implementation, in 2015 IMI2 JU continued working to improve health by speeding up the development of, and patient access to, innovative medicines, particularly in areas where there is an unmet medical or social need. In addition to the evaluations of topics launched in 2014, four new calls were launched in 2015. These topics covered many IMI2 scientific priorities, including data and knowledge management; diabetes/metabolic disorders; infection control including vaccines, particularly Ebola; neurodegeneration; translational safety and also other priority areas such as paediatrics.

Through its projects, IMI2 JU has continued to facilitate collaboration between the key players involved in healthcare research, including universities, the pharmaceutical and other industries, small and medium-sized enterprises (SMEs), patient organisations, and medicines regulators. It is by bringing the different stakeholders together that IMI2 JU projects are able to make such rapid progress in areas of research that are often difficult such as neurodegeneration. The concepts of pre-competitive research and collaborative innovation are key elements of the IMI2 JU framework. An analysis of projects' results delivered so far reveal that IMI is more than delivering on its ambitious objectives, with results benefiting industry (big and small) and patients alike in areas where collaboration is key to success. As such it represents excellent value for money for the EU.

During 2015, IMI2 JU continued to monitor the progress of projects, the use of public funds, and the in-kind contributions from industry partners via regular reporting of all projects in the form of a periodic report. In addition, 12 interim reviews of projects were held for projects reaching their midway stage. These reviews, carried out by independent reviewers, help ensure that projects are on track; if any issues are identified, scientific approaches can be adjusted as required. During 2015, the first 10 IMI projects reached the end of their IMI funding cycle. As part of the evaluation of the final project outputs, IMI has commissioned an external evaluation of the actual and potential socio-economic benefits and impacts of these projects.

1.2. Key facts and figures

Name	Innovative Medicines Initiative 2 Joint Undertaking (IMI2 JU)
Objectives	<p>Article 2 (a) and (b) of the founding legal act:</p> <ul style="list-style-type: none"> ▪ to support the development and implementation of pre-competitive research and of innovation activities of strategic importance to the Union's competitiveness and industrial leadership or to address specific societal challenges and in particular the challenge to improve European citizens' health and wellbeing; ▪ to contribute to the objectives of the Joint Technology Initiative on Innovative Medicines.
Staff	<p>Total posts: 44 (35 TA, 9 CA)</p> <p>Posts filled: 34 (31 TA, 3 CA)</p>
2015 budget	<p>Commitment appropriations: EUR 315.269 million</p> <p>Payment appropriation EUR 195.411 million</p>
Budget implementation	<p>Commitment appropriations EUR 287.029 million (91.04%)</p> <p>Payment appropriation EUR 142.028 million (72.68%)</p>
Grants	<p>IMI1: 5 grants signed in 2015 for a total value of EUR 62 423 109</p> <p>IMI2: 11 grants signed in 2015 for a total value of EUR 140 930 808</p>
Strategic Research Agenda	<p>The focus of the Strategic Research Agenda (SRA) of IMI2 JU is on 'delivering the right prevention and treatment for the right patient at the right time'. It was developed on the basis of extensive consultations with a wide range of stakeholders.</p> <p>http://www.imi.europa.eu/content/research-agenda</p> <p>No amendment in 2015.</p>
Call implementation	<ul style="list-style-type: none"> ▪ Number of Calls launched in 2015: 4 ▪ Number of short proposals submitted in 2015: 66 ▪ Number of full proposals submitted in 2015: 9 ▪ Number of eligible proposals in 2015: 57 ▪ Number of proposals funded (including full proposals submitted in December 2014): 11 ▪ Global project portfolio: 70 projects (59 under IMI1; 11 under IMI2)
Participation, including SMEs	<p>Total number of beneficiaries receiving funds in IMI2 JU projects: 98</p> <p>of which SMEs: 13</p> <p>% of SMEs / private for profit: 13.3</p>
Events during 2015	<p>The new Executive Director, Pierre Meulien, took up duties on 16 September 2015.</p> <p>As of 1 September 2015, following the appointment of the Accounting Officer of the Commission as the Accounting Officer of IMI2 JU, the treasury of IMI2 JU was integrated into the Commission's treasury system. Because of this, IMI2 JU does not have any bank accounts of its own in 2015. All payments and receipts are processed via the Commission's treasury system and registered on intercompany accounts, which are presented under the heading exchange receivables.</p>

1.3. Budgetary principles

As set out in the IMI2 JU Financial Rules, the budget of IM2 JU was established and implemented in accordance with the principles of unity, budget accuracy, annuality, equilibrium, unit of account, universality, specification, sound financial management and transparency.

1.4. Financial framework

Since 2014, the JU manages parallel two programmes: IMI1 (under FP7) and IMI2 (under H2020).

For the whole of the IMI1 Joint Undertaking, the European Commission contributes EUR 966 million from FP7 to the IMI research programme. That amount matches contributions worth at least another EUR 996 million from member companies of the EFPIA. The EFPIA contribution is mainly in kind and consists primarily of research activities.

Following the Council Regulation (EU) No 557/2014 of 6 May 2014 establishing the Innovative Medicines Initiative 2 Joint Undertaking, all rights and obligations including assets, debts or liabilities of the Members of the IMI Joint Undertaking pursuant to Regulation (EC) No 73/2008 were transferred to IMI2 Joint Undertaking on 27 June 2014.

IMI2 JU has a budget of EUR 3.3 billion for the period 2014-2024. Of this:

- EUR 1.638 billion (half the budget) comes from H2020, the EU's framework programme for research and innovation;
- EUR 1.425 billion is committed to the programme by EFPIA companies;
- up to EUR 213 million can be committed by other life science industries or organisations that decide to contribute to IMI 2 as members or Associated Partners in individual projects.

EFPIA companies and other Associated Partners do not receive any EU funding, but contribute to the projects 'in kind', for example by donating their researchers' time or providing access to research facilities or resources.

1.5. Accrual-based accounting system

For budgetary and financial management purposes, IMI2 JU has implemented the following IT systems:

- ABAC Workflow for budgetary accounting;
- SAP for general ledger accounting.

Both systems were developed and are managed and maintained by the European Commission, in accordance with a service level agreement. Both systems have been validated by the Accounting Officer of the Commission. The financial and accounting systems (ABAC/SAP) have been implemented, deployed and tested in relation to the procedures set up by the services of the Commission relating to the transfer of responsibilities for financial management.

1.6. Financial management

IMI2 JU adopted its specific financial rules¹ in line with Article 209 of Regulation 996/2012 applicable to the general budget of the Union, Article 1 of the Model Financial Regulation for public-private partnerships (PPPs)², and Article 5 of Council Regulation (EU) No 557/2014. These rules set out the principles necessary to ensure sound financial management of Union funds based on Article 60 of the general Financial Regulation and in particular the budgetary principles.

¹ Last version of 22 December 2015, IMI2 JU Governing Board Decision IMI2-GB-DEC-2015-44.

² Commission Delegated Regulation (EU) No 110/2014 of 30 September 2013 on the model financial regulation for public-private partnership bodies referred to in Article 209 of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council.

According to the establishing Regulation³ and its Financial Rules, IMI2 JU implements the budget within the limits of the appropriations authorised and in compliance with the requirements of legality and regularity. All transactions related to administrative expenditure are subject to an *ex ante* control in accordance with the principle of four eyes and segregations of duties.

Each and every transaction related to operational expenditure is subject at least to an *ex ante* control based on a desk review of documents and on the available results of controls already carried out relating to the operational and financial aspects of the operation.

IMI2 JU's *ex ante* controls form an integral part of the respective financial circuits and procedures for both administrative and operational expenditure. These controls are documented and enforced through internal policies, management decisions, documented procedures and templates as well as by a series of established internal checks aimed primarily at preventing errors from entering the process and also detecting and correcting errors in case they occur.

Ex post controls are the final stage of the JU's control strategy in the project lifecycle. This stage includes the *ex post* audits as well as the recovery/correction of any unduly paid amounts. *Ex post* audits are carried out on the cost claims accepted and paid following the *ex ante* controls described above.

Time to Pay (TTP) related to operational transactions

In 2015, on average it took 13 days to process the pre-financing payment of new projects implemented. Concerning the handling of costs claimed in the periodic reports, the actual average time to pay increased from 71 days in 2014 to 90 days in 2015. The reason for that was threefold:

- i) the exceptional situation linked to the shortage of payment credits during the first half of 2015 which meant that the Programme Office could not execute any payments;
- ii) the increased workload linked to unbalanced reporting periods;
- iii) limited resources within the financial team.

The 2015 Annual Work Plan and Budget were adopted on 21 January 2015. This resulted in a delay in the request for payment of the EU contribution (Article 17 of the Delegation Agreement), which was paid to the IMI2 JU on 30 June 2015. Due to a cash flow shortage, IMI had to delay all Title 3 (operational expenses) payments until it received this funding (EUR 147.4 million) from the European Commission.

The IMI2 management made a thorough review and follow-up of the payments strategy in order to achieve the payment execution targets and related key performance indicator (KPI) 'time to pay'. Despite these measures and the mitigating actions implemented it was not possible to prevent some delays and late interests to beneficiaries for 12 projects.

1.7. Budget

The budget of IMI2 JU is divided into three titles:

- Title 1 covers staff expenditure such as salaries, training, costs associated with recruitment procedures and staff well-being;
- Title 2 covers the costs associated with functioning of IMI2 JU such as renting of premises, IT needs, expenses related to external communication, expert fees and costs of *ex post* audits;
- Title 3 covers the operational activities of IMI2 JU.

Fund sources include funds from the current year (C1), non-automatic carry-overs from previous year(s) (C2), amounts recovered during the year (C4) and automatic carry forward of committed appropriations (C8).

The 2015 budget was approved by the Governing Board on 21 January 2015 and adjustments were made based on the decision of the Governing Board on carry-over amounts of 2 March 2015.

³ The IMI2 Joint Undertaking established by the Council Regulation 557/2014 replaced and succeeded the IMI Joint Undertaking, established by the Council Regulation (EC) No 73/2008.

Budget 2015 in EUR million Commitment appropriations (CA) Payment appropriations (PA)						
	Voted budget		Amending budget		Final budget	
	CA	PA	CA	PA	CA	PA
Revenue						
EC contribution	222.034	147.440	88.780	43.516	310.815	190.957
EFPIA contribution	4.440	4.440	-	-	4.440	4.440
Total revenue	226.474	151.881	88.780	43.516	315.255	195.397
Expenditure						
Title 1	4.852	4.852	0.005	0.159	4.858	5.011
Title 2	4.028	4.028	0.007	1.445	4.036	5.473
Title 3	217.593	143.000	88.780	41.925	306.374	184.925
Total expenditure	226.474	151.881	88.794	43.530	315.269	195.411
<i>Difference</i>	-	-	0.013	0.013	0.013	0.013

The difference of EUR 13 000 shows amounts recovered during the year from suppliers.

The amending budget of payment appropriations of Title 1 and 2 shows the amount of EUR 1 590 774, representing the commitments carried forward from 2014 to 2015. The amending budget of payment appropriations of Title 3 represents the carry-over of unused appropriations into the 2015 budget.

1.7.1. Budget transfers

No budget transfers between Titles were made during 2015.

Budget transfers between chapters were authorised in 2015 which led to the following changes:

Chapter	Final budget EUR million	Budget transfer EUR million	Budget after transfers EUR million
Chapter 11	4.392	(-) 151	4.241
Chapter 14	230	(+) 151	381
Chapter 20	870	(+) 144	1.014
Chapter 21	561	(-) 65	495
Chapter 22	153	(-) 152	0.877
Chapter 23	123	(-) 20	102
Chapter 24	67	(-) 27	39
Chapter 25	158	(-) 48	110
Chapter 26	291	(+) 35	327
Chapter 27	625	(-) 230	394
Chapter 28	580	(+) 363	943

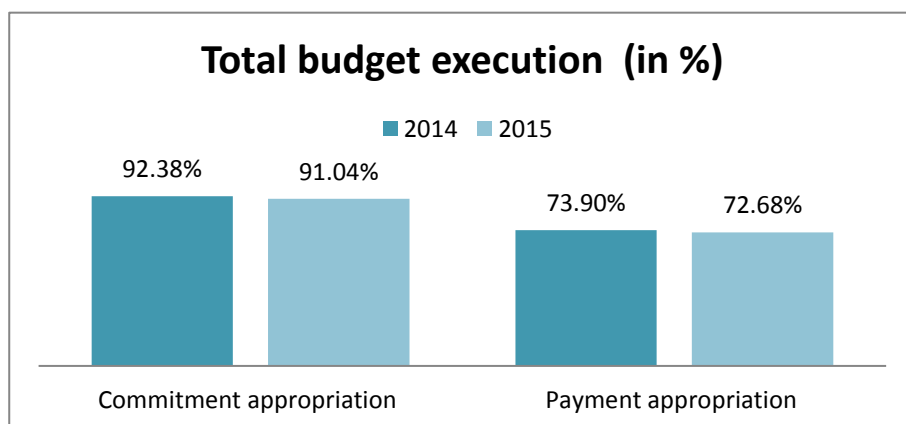
Overall, the budget transfers made in 2015 had no impact on the voted budget.

1.7.2. Budget execution

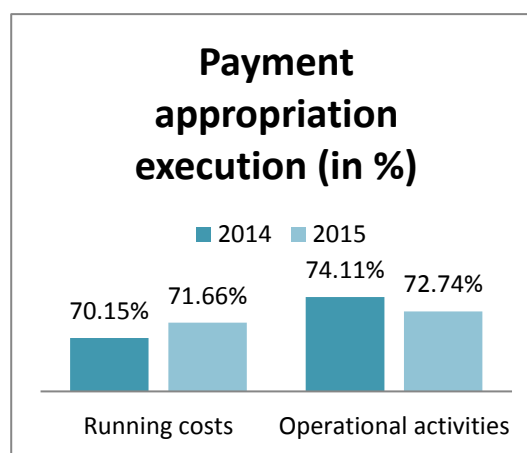
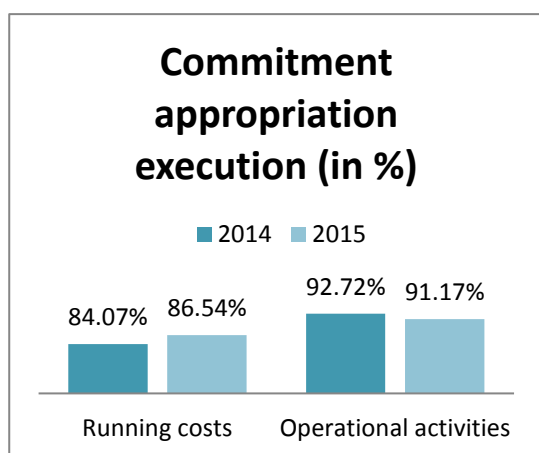
The performance objectives of the annual budget execution as established in the Annual Work Program 2015 were: $\geq 95\%$ for commitment appropriations of running costs and operational costs, and $\geq 95\%$ for payment appropriations of operational costs.

Total budget execution reached 91.04 % for commitment appropriations and 72.68 % for payment appropriations. This was due to delays in negotiations of a few projects for operational expenditure. For administrative expenditure, the number of staff recruited was lower than the number of staff approved.

The graph below shows the 2015 total budget execution compared to 2014.



The graphs below show the 2015 budget execution of operational activities (project-related) and of running costs (staff and infrastructure) compared to 2014.



The table below shows the summary of commitments outstanding (RAL) at the end of 2015.

	EUR million
Commitments carried from previous year	590.155
Commitments made during 2015	287.029
Payments made during 2015	-142.028
Total commitments outstanding at the end of 2015	735.156

1.8. Revenue

According to the financial rules of IMI2 JU, revenues are funds made available to the Joint Undertaking by different sources to cover administrative and operating expenditure for a year and form part of the annual budget. The table below outlines the breakdown of the revenue received in 2015.

	EUR million	
Source of revenue	2015	
	Budget	Cashed
EC contribution	147.440	147.440
EFPIA contribution	3.705	2.356
Miscellaneous revenues	7.503	7.036
TOTAL	158.648	156.833

The difference between budget and cashed of EUR 1.348 million represents EFPIA cash contributions related to 2015. The recovery order issued in December 2015 was still open at the end of 2015. The difference of EUR 0.467 million of miscellaneous revenues represents an outstanding recovery order issued in 2015 related to IMI2 Call 2.

1.8.1. Cash contributions

The table below outlines the breakdown of the cash contributions received in 2015.

	EC contribution EUR million	EFPIA contribution EUR million
FP7		
RUNNING UP TO 31/12/2014		
RUNNING 2015	23.462	14.172
OPERATIONAL UP TO 31/12/2014	-	-
OPERATIONAL 2015	489.677	-
	81.000	-
H2020		
RUNNING UP TO 31/12/2014	-	-
RUNNING 2015	0.492	0.492
OPERATIONAL UP TO 31/12/2014	4.441 ⁴	2.356
OPERATIONAL 2015	-	-
	62.000	-
TOTAL UP TO 31/12/2014	513.623	14.662
2015	147.440	2.356
TOTAL UP TO 31/12/2015	661.063	17.019

⁴ The amount of EUR 3.749 million represents the contribution for administrative (running) costs 2015 paid by the European Commission's Directorate-General (DG) for Research and Innovation from the FP7 budget line.

The administrative costs are covered through financial contributions divided equally (50-50) between the EC and EFPIA. If part of the EC contribution is not used, it may be available for Research Activities.

The total amount of the unused administrative costs of the EC contribution during 2009-2014 was transferred to operational costs for a total amount of EUR 9.292 million. This results in an EC contribution to administrative costs of EUR 14.170 million.

The amount of the unused administrative costs of the EC contribution for 2015 will be transferred to operational costs in 2016 for a total amount of EUR 0.765 million. This results in an EC contribution to administrative costs of EUR 3.676 million.

The amount of EUR 136 998.56 of EFPIA cash contributions was booked in 2015 although it relates to 2014 (balance December 2014); it is included in the 2015 cashed contribution.

The amount of EUR 1.348.042 of EFPIA cash contributions related to 2015 (recovery order issued in 2015) is not included in 2015 cashed contribution as it is not received.

The amount of EUR 188 531 of EFPIA balance cash contributions related to 2015 (recovery order issued in 2016) is not included in 2015 cashed contribution.

1.9. Expenditure

The table below shows the execution of the 2015 budget per Titles in absolute amounts.

Title	2015 final budget execution per title in EUR million					
	CA	Execution	%	PA	Execution	%
Title 1	4.858	4.094	84.27%	5.011	3.930	78.41%
Title 2	4.036	3.603	89.28%	5.473	3.583	65.47%
<i>Subtotal running costs</i>	<i>8.895</i>	<i>7.697</i>	<i>86.54%</i>	<i>10.485</i>	<i>7.513</i>	<i>71.66%</i>
Title 3	306.374	279.332	91.17%	184.925	134.514	72.74%
Total (Title1, 2 and 3)	315.269	287.029	91.04%	195.411	142.028	72.68%

1.9.1. Administrative expenditure (Title 1 and Title 2)

Despite some recruitments carried in 2015, the number of staff employed at the end of 2015 was lower than the number of staff approved in staff Establishment Plan (34 positions occupied compared to 44 positions approved), therefore the additional budget was not used. Some recruitments took place in 2015 to replace positions that became vacant. In addition, the first measures of reorganisation were taken under the leadership of the new Executive Director. Nevertheless, the decision of allocating some of the approved positions was postponed to 2016.

Works related to the extension of working space to accommodate additional staff took place in 2015, resulting in the full spending of office equipment budget.

IMI continued to execute its budget, applying principles of sound financial management which resulted in savings, for example, in the organisation of events and communication related expenditure.

It is important to note that the EC part of unused appropriations for running costs will be made available for operational activities in the 2016 budget.

1.9.2. Operational expenditure (Title 3)

The expenses linked to the Research Agenda of IMI2 JU are reflected in the IMI2 JU operational budget Title 3. The operational budget approved for 2015 was EUR 306.4 million in commitment appropriation (CA) and EUR 184.9 million in payment appropriation (PA).

The budget execution of the commitment appropriation reached 91.17 % of the total budget, with payment appropriation execution reaching 72.74 %.

The commitment appropriation linked to the Research Agenda of IMI JU was consumed by grant agreements implementing IMI1 Calls 9 – 11 and by launching IMI2 Calls 5 – 8. The commitment appropriation consumed by launching IMI2 Calls 5 – 8 was available under the fund source C1.

The commitment appropriation on additional appropriations (fund source C2 and C4) was fully used during 2015 for IMI2 activities, while for IMI1 activities EUR 5.5 million remained unspent. Part of the commitments on fund source C8 (IMI2 activities carried forward) were de-committed as the negotiations of several projects took longer than expected (four projects of IMI2 Call 3) and one project of IMI2 Call 1 was cancelled. The unused appropriation will be entered into the budget 2016.

The payment appropriation linked to the Research Agenda of IMI JU was consumed by intermediate payments for projects from IMI1 Calls 1 – 8, as well as pre-financing for projects of IMI1 Calls 9 – 11 and IMI2 Calls 1 – 4. The budgeted payment appropriation was not fully used in 2015 as the negotiations of several projects took longer than expected (four projects of IMI2 Call 3) for which the payment of pre-financing will be made in 2016. At the same time, one project for IMI2 Call 1 was cancelled.

The tables below indicate the operational budget execution (Title 3) per programmes and fund sources.

Execution of commitment appropriations in EUR million								
	Budget			Additional appropriations		Total		
	Voted budget	Execution	%	Appropriations	Execution	Appropriations	Execution	%
<i>IMI1 (FP7)</i>	-	-	-	74.053	68.553	74.053	68.553	92.57
<i>IMI2 (H2020)</i>	217.593	196.051	90.10	14.727	14.727	232.321	210.779	90.73
Title 3 Implementin g of the Research Agenda of IMI JU	217.593	196.051	90.10	88.780	83.280	306.374	279.332	91.17

Execution of payment appropriations in EUR million								
	Budget			Additional appropriations		Total		
	Voted budget	Execution	%	Appropriations	Execution	Appropriations	Execution	%
<i>IMI1 (FP7)</i>	107.869	66.661	61.80	21.900	21.900	129.770	88.561	68.25
<i>IMI2 (H2020)</i>	35.130	25.927	73.80	20.025	20.025	55.155	45.952	83.31
Title 3 Implementin g of the Research Agenda of IMI JU	143.000	92.589	64.75	41.925	41.925	184.925	134.514	72.74

The commitments carried forward from previous year are reflected in the fund source C8. The commitments carried forward include the amounts committed at the launch of Calls and the amounts committed based on Grant Agreements concluded.

The commitments related to Calls launched are consumed by the commitments based on the Grant Agreements concluded during 2015. Based on the N+ 3 rule as set out in the IMI2 Financial Rules, the unused appropriations will be carried over to the 2016 budget.

Commitments carried forward from previous year	Commitment appropriation in EUR million		
	Carry forward	Consumed	Not used
<i>IMI1 (FP7)</i>	447.958	447.958	0
<i>IMI2 (H2020)</i>	198.805	140.930	57.875
Title 3 C8	646.764	588.889	57.875

The table below shows the summary of commitments outstanding (RAL) for operational expenditure per programmes at the end of 2015.

	EUR million
Commitments outstanding from 2014	588.889
<i>IMI1 (FP7)</i>	447.958
<i>IMI2 (H2020)</i>	140.930
Commitments made during 2015	279.332
<i>IMI1 (FP7)</i>	68.553
<i>IMI2 (H2020)</i>	210.779
Payments made during 2015	-134.514
<i>IMI1 (FP7)</i>	-88.561
<i>IMI2 (H2020)</i>	-45.952
Total commitments outstanding at the end of 2015	733.706
<i>IMI1 (FP7)</i>	427.949
<i>IMI2 (H2020)</i>	305.757

1.9.3. Overview of the carry over appropriations to 2016

As set out in the IMI2 JU financial rules, the unused appropriations may be entered in the estimate of revenue and expenditure of up to the following three financial years. IMI2 JU will re-enter into the 2016 budget the unused commitment and payment appropriations from previous years 2013-2015.

For administrative expenditure, the commitments carried forward from 2015 to 2016 budget require the correspondent payment appropriation of EUR 1 449 720 in the 2016 budget.

For operational expenditure, the unused commitment and payment appropriations to be carried over to 2016 budget are as follows:

	Commitment appropriation EUR million	Payment appropriation EUR million
Unused appropriations (operational and administrative)	*80.971	*50.411

* subject to Governing Board approval

1.10. IMI2 JU programmes

Multiannual budget execution as at 31.12.2015 (ongoing projects/Calls)

The table below shows the remaining obligation under signed grant agreements per Call. The amounts for IMI2 Calls show the global commitment made for each Call.

Call	Commitments EUR million	Paid EUR million						RAL EUR million
		2010	2011	2012	2013	2014	2015	
FP7 (IMI1)								
Call 1	116.082	20.504	15.213	45.251	19.525	4.852	2.361	8.377
Call 2	85.765	14.738	28.529	3.083	9.370	14.716	6.442	8.887
Call 3	113.103	-	25.237	3.669	18.306	19.612	13.536	32.743
Call 4	97.880	-	-	26.087	7.824	17.288	7.913	38.768
Call 5	79.999	-	-	20.604	0.602	10.416	15.214	33.163
Call 6	125.417	-	-	5.115	19.089	4.378	8.679	88.155
Call 7	13.000	-	-	-	6.600	-	3.013	3.387
Call 8	98.733	-	-	-	40.152	-	8.111	50.469
Call 9	56.441	-	-	-	-	12.250	9.036	35.155
Call 10	6.100	-	-	-	-	-	1.952	4.148
Call 11	173.540	-	-	-	-	36.539	12.305	124.697
Total FP7 (IMI1)	966.061	35.242	68.980	103.809	121.467	120.051	88.561	427.949
	Paid cumulative		104.222	208.031	329.499	449.549	538.110	
H2020 (IMI2)								
Call 1	17.630	-	-	-	-	-	2.519	15.111
Call 2	114.091	-	-	-	-	-	39.837	74.254
Call 3	8.080	-	-	-	-	-	2.693	5.387
Call 4	1.130	-	-	-	-	-	0.904	0.226
Call 5	47.477	-	-	-	-	-	-	47.477
Call 6	46.500	-	-	-	-	-	-	46.500
Call 7	46.802	-	-	-	-	-	-	46.802
Call 8	70.000	-	-	-	-	-	-	70.000
Total H2020 (IMI2)	351.710						45.952	305.757
	Paid cumulative						45.952	
TOTAL	1,317.771	35.242	68.980	103.809	121.467	120.051	134.514	733.706

1.11. Budget outturn account

Budget outturn	2015	2014
<i>Revenue</i>	EUR	EUR
EU contribution – European Commission DG RTD	147,440,251	165,627,993
EFPIA contribution for running costs	2,356,999	3,354,420
Bank interest		100,843
Interest on pre-financing		31,161
Miscellaneous income	7,036,696	11,270
Total revenue (a)	156,833,945	169,125,687
<i>Expenditure</i>	EUR	EUR
Personnel expenses – Title I	<u>3,865,196</u>	<u>3,890,969</u>
<i>Payments on current year appropriations (C1)</i>	3,865,196	3,890,969
<i>Payments on additional appropriations (C2, C4)</i>		0
Administrative expenses – Title II	<u>2,899,622</u>	<u>2,338,185</u>
<i>Payments on current year appropriations (C1)</i>	2,898,798	2,338,185
<i>Payments on additional appropriations (C4)</i>	824	0
Operational expenses – Title III	<u>92,594,042</u>	<u>119,990,925</u>
<i>Payments on current year appropriations (C1)</i>	92,589,030	119,990,925
<i>Payments on additional appropriations (C4)</i>	5,012	0
Total expenditure (b)	99,358,860	126,220,079
Outturn for the financial year (a-b)	57,475,086	42,905,608
Cancellation of unused appropriations	841,622	1,335,406
Appropriations carried forward		
(Title I and II)	-	-
	1,449,720	1,590,774
Appropriations carried over		
(Title III)	-	-
	50,410,970	41,925,636
Balance of the outturn account for the financial year without BOA n-1	6,456,017	724,604
BOA of previous year	-	-1,748,700
	1,024,096	
BOA N	5,431,922	-1,024,096

IMPLEMENTATION OF COMMITMENT APPROPRIATIONS BY BUDGET LINE

EUR '000

Budget line	Budget appropriations					Additional appropriations		Total			
	Voted budget	Changes	Total	Execution	%	Appropriations	Execution	Appropriations	Execution	%	
	1	2	3=1+2	4	5=4/3	6	7	8=3+6	9=4+7	10=9/8	
Title 1 : STAFF EXPENDITURE											
CHAPTER 11 : STAFF IN ACTIVE EMPLOYMENT											
1100	Staff in active employment and costs linked to emp	3 163	(217)	2 946	2 473	84%	–	–	2 946	2 473	84%
1101	Family Allowances	250	10	260	260	100%	–	–	260	260	100%
1102	Transfer and expatriation allowance	300	30	330	330	100%	–	–	330	330	100%
1110	Contract Agents	370	–	370	273	74%	–	–	370	273	74%
1130	Insurance against sickness	85	–	85	84	99%	–	–	85	84	99%
1131	Insurance against accidents and occupational disease	15	–	15	12	83%	–	–	15	12	83%
1132	Unemployment insurance for temporary staff	34	–	34	33	97%	–	–	34	33	97%
1140	Birth and death allowance	10	–	10	–	0%	–	–	10	–	0%
1141	Annual travel costs from the place of employment	55	–	55	21	38%	–	–	55	21	38%
1144	Fixed local travel allowances	1	2	3	2	67%	–	–	3	2	67%
1172	Cost of organizing traineeships within IMI	30	–	30	–	0%	–	–	30	–	0%
1177	Other services rendered	5	–	5	–	0%	–	–	5	–	0%
1178	PMO fees	40	–	40	30	76%	5	–	45	30	67%
1181	Travelling expenses (taking up duty)	5	–	5	2	48%	–	–	5	2	48%
1182	Installation allowance	10	15	25	15	62%	–	–	25	15	62%
1183	Moving expenses	15	–	15	9	60%	–	–	15	9	60%
1184	Temporary daily allowance	5	9	14	14	100%	–	–	14	14	100%
1190	Weightings (Correction coefficients)	–	0	0	0	100%	–	–	0	0	100%
Total Chapter 11		4 393	(151)	4 241	3 560	84%	5	–	4 247	3 560	84%
CHAPTER 12 : MISCELLANEOUS EXPENDITURE ON STAFF RECRUITMENT AND											
1200	Miscellaneous expenditure on staff recruitment and	20	–	20	20	100%	–	–	20	20	100%
Total Chapter 12		20	–	20	20	100%	–	–	20	20	100%
CHAPTER 13 : MISSIONS											
1300	Mission expenses	190	–	190	190	100%	0	–	190	190	100%
Total Chapter 13		190	–	190	190	100%	0	–	190	190	100%
CHAPTER 14 : SOCIO-MEDICAL STRUCTURE											
1410	Language training C	60	–	60	60	100%	–	–	60	60	100%
1430	Medical service	5	–	5	5	100%	–	–	5	5	100%

Budget line	Budget appropriations					Additional appropriations		Total		
	Voted budget 1	Changes 2	Total 3=1+2	Execution 4	% 5=4/3	Apprpr. 6	Execution 7	Apprpr. 8=3+6	Execution 9=4+7	% 10=9/8
1440 Internal training (SLA)	6	–	6	6	100%	–	–	6	6	100%
1490 Other interventions	159	151	310	247	80%	–	–	310	247	80%
Total Chapter 14	230	151	381	318	83%	–	–	381	318	83%
CHAPTER 17 : ENTERTAINMENT AND REPRESENTATION EXPENSES										
1700 Entertainment and representation expenses	20	–	20	6	30%	–	–	20	6	30%
Total Chapter 17	20	–	20	6	30%	–	–	20	6	30%
Total Title 1	4 853	–	4 853	4 094	84%	6	–	4 859	4 094	84%
Title 2 : BUILDING EQUIPMENT AND MISCELLANEOUS EXPENDITURE										
CHAPTER 20 : INVESTMENTS IN IMMOVABLE PROPERTY RENTAL OF BUILDINGS										
2000 Rentals	402	144	546	754	138%	1	1	547	755	138%
2020 Water gas electricity and heating charges	110	0	110	110	100%	–	–	110	110	100%
2040 Furnishing of premises (works)	150	–	150	133	89%	–	–	150	133	89%
Total Chapter 20	662	144	806	997	124%	1	1	807	998	124%
CHAPTER 21 : INFORMATION TECHNOLOGY PURCHASES										
2101 Data processing equipment	168	30	198	196	99%	5	–	203	196	97%
2102 Software development and purchase	393	(96)	297	297	100%	–	–	297	297	100%
Total Chapter 21	561	(66)	495	494	100%	5	–	500	494	99%
CHAPTER 22 : MOVABLE PROPERTY (OFFICE EQUIPMENT)										
2200 Purchase	123	(123)	–	–	0%	–	–	–	–	0%
2201 Rentals	10	(10)	0	–	0%	–	–	0	–	0%
2202 Maintenance utilisation and repair	20	(19)	1	0	36%	–	–	1	0	36%
Total Chapter 22	153	(152)	1	0	23%	–	–	1	0	23%
CHAPTER 23 : CURRENT ADMINISTRATIVE EXPENDITURE										
2300 Stationery and office supply	40	(4)	36	36	100%	–	–	36	36	100%
2350 Other operating expenditure	13	2	15	15	100%	–	–	15	15	100%
2360 Library stocks purchase of books and subscriptions	44	(0)	44	43	99%	–	–	44	43	99%
2370 Translation interpretation	26	(18)	8	8	98%	1	–	9	8	87%
Total Chapter 23	123	(21)	102	102	100%	1	–	103	102	99%
CHAPTER 24 : POSTAGE AND TELECOMMUNICATIONS										
2400 Correspondence and communication expenses	67	(27)	40	40	100%	–	–	40	40	100%
Total Chapter 24	67	(27)	40	40	100%	–	–	40	40	100%

Budget line	Budget appropriations					Additional appropriations			Total		
	Voted budget 1	Changes 2	Total 3=1+2	Execution 4	% 5=4/3	Apprpr. 6	Execution 7	Apprpr. 8=3+6	Execution 9=4+7	% 10=9/8	
CHAPTER 25 : EXPENDITURE ON FORMAL MEETINGS											
2500	Formal meetings	158	(48)	110	110	100%	–	–	110	110	100%
Total Chapter 25		158	(48)	110	110	100%	–	–	110	110	100%
CHAPTER 26 : EXP IN CONNECTION WITH OPERATIONAL ACTIVITIES											
2600	Running costs in Connection with operational activ	200	(97)	103	50	49%	–	–	103	50	49%
2602	Workshops	250	133	383	276	72%	–	–	383	276	72%
2603	Knowledge Management	50	–	50	–	0%	–	–	50	–	0%
Total Chapter 26		500	36	536	326	61%	–	–	536	326	61%
CHAPTER 27 : EXTERNAL COMMUNICATION INFORMATION AND PUBLICITY											
2700	External communication	225	(161)	64	4	6%	–	–	64	4	6%
2701	Events (Stakeholders Forum Infoday)	300	(24)	276	109	39%	1	–	277	109	39%
2702	Material	100	(46)	54	26	48%	–	–	54	26	48%
Total Chapter 27		625	(230)	395	138	35%	1	–	396	138	35%
CHAPTER 28 : STUDIES											
2800	Ex-post Audits	500	364	864	745	86%	–	–	864	745	86%
2801	Studies	80	–	80	51	64%	–	–	80	51	64%
Total Chapter 28		580	364	944	796	84%	–	–	944	796	84%
CHAPTER 29 : EXPERT CONTRACTS AND MEETINGS											
2900	Evaluation Experts meetings	500	–	500	500	100%	–	–	500	500	100%
2901	Evaluation Facilities	100	–	100	100	100%	–	–	100	100	100%
Total Chapter 29		600	–	600	600	100%	–	–	600	600	100%
Total Title 2		4 029	–	4 029	3 603	89%	8	1	4 036	3 604	89%
Title 3 : OPERATIONAL ACTIVITIES DIRECTLY LINKED TO THE REGULATION											
CHAPTER 30 : IMPLEMENTING THE RESEARCH AGENDA OF IMI JU											
3000	Implementing the research agenda of IMI JU	–	–	–	–	0%	5 575	130	5 575	130	2%
3001	Call 1	–	–	–	–	0%	55	–	55	–	0%
3002	Call 2	–	–	–	–	0%	–	–	–	–	0%
3003	Call 3	–	–	–	–	0%	–	–	–	–	0%
3004	Call 4	–	–	–	–	0%	–	–	–	–	0%
3005	Call 5	–	–	–	–	0%	–	–	–	–	0%
3006	Call 6	–	–	–	–	0%	–	–	–	–	0%
3007	Call 7	–	–	–	–	0%	–	–	–	–	0%
3008	Call 8	–	–	–	–	0%	–	–	–	–	0%
3009	Call 9	–	–	–	–	0%	23 872	23 872	23 872	23 872	100%
3010	Call 10	–	–	–	–	0%	6 100	6 100	6 100	6 100	100%
3011	Call 11	–	–	–	–	0%	38 452	38 452	38 452	38 452	100%

EUR '000

Budget line		Budget appropriations				Additional appropriations			Total		%
		Voted budget 1	Changes 2	Total 3=1+2	Execution 4	% 5=4/3	Appropriations 6	Execution 7	Appropriations 8=3+6	Execution 9=4+7	
3013	ENSO 2013	-	-	-	-	0%	-	-	-	-	0%
3020	IMI2 Implementing the research agenda of IMI JU	217 594	(196 051)	21 542	-	0%	-	-	21 542	-	0%
3021	IMI2 Call 1	-	-	-	-	0%	-	-	-	-	0%
3022	IMI2 Call 2	-	-	-	-	0%	-	-	-	-	0%
3023	IMI2 Call 3	-	-	-	-	0%	-	-	-	-	0%
3024	IMI2 Call 4	-	-	-	-	0%	-	-	-	-	0%
3025	IMI2 Call 5	-	47 477	47 477	47 477	100%	-	-	47 477	47 477	100%
3026	IMI2 Call 6	-	46 500	46 500	46 500	100%	-	-	46 500	46 500	100%
3027	IMI2 Call 7	-	46 802	46 802	46 802	100%	-	-	46 802	46 802	100%
3028	IMI2 Call 8	-	55 272	55 272	55 272	100%	14 728	14 728	70 000	70 000	100%
Total Chapter 30		217 594	-	217 594	196 051	90%	88 781	83 281	306 375	279 332	91%
Total Title 3		217 594	-	217 594	196 051	90%	88 781	83 281	306 375	279 332	91%
TOTAL IMI JU		226 475	-	226 475	203 748	90%	88 795	83 282	315 270	287 030	91%

IMPLEMENTATION OF PAYMENT APPROPRIATIONS BY BUDGET LINE

EUR '000

Budget line	Budget appropriations					Additional appropriations		Total			
	Voted budget 11	Changes 12	Total 13=11+12	Execution 14	% 15=14/13	Apprpr. 16	Execution 17	Apprpr. 18=13+16	Execution 19=14+17	% 20=19/18	
Title 1 : STAFF EXPENDITURE											
CHAPTER 11 : STAFF IN ACTIVE EMPLOYMENT											
1100	Staff in active employment and costs linked to emp	3 163	(217)	2 946	2 473	84%	–	–	2 946	2 473	84%
1101	Family Allowances	250	10	260	260	100%	–	–	260	260	100%
1102	Transfer and expatriation allowance	300	30	330	330	100%	–	–	330	330	100%
1110	Contract Agents	370	–	370	273	74%	–	–	370	273	74%
1130	Insurance against sickness	85	–	85	84	99%	–	–	85	84	99%
1131	Insurance against accidents and occupational disease	15	–	15	12	83%	–	–	15	12	83%
1132	Unemployment insurance for temporary staff	34	–	34	33	97%	–	–	34	33	97%
1140	Birth and death allowance	10	–	10	–	0%	–	–	10	–	0%
1141	Annual travel costs from the place of employment t	55	–	55	21	38%	–	–	55	21	38%
1144	Fixed local travel allowances	1	2	3	2	67%	–	–	3	2	67%
1172	Cost of organizing traineeships within IMI	30	–	30	–	0%	–	–	30	–	0%
1177	Other services rendered	5	–	5	–	0%	–	–	5	–	0%
1178	PMO fees	40	–	40	30	76%	5	–	45	30	67%
1181	Travelling expenses (taking up duty)	5	–	5	2	48%	–	–	5	2	48%
1182	Installation allowance	10	15	25	15	62%	–	–	25	15	62%
1183	Moving expenses	15	–	15	9	60%	–	–	15	9	60%
1184	Temporary daily allowance	5	9	14	14	100%	–	–	14	14	100%
1190	Weightings (Correction coefficients)	–	0	0	0	100%	–	–	0	0	100%
Total Chapter 11		4 393	(151)	4 241	3 560	84%	5	–	4 247	3 560	84%
CHAPTER 12 : MISCELLANEOUS EXPENDITURE ON STAFF RECRUITMENT AND											
1200	Miscellaneous expenditure on staff recruitment and	20	–	20	20	100%	1	1	21	21	100%
Total Chapter 12		20	–	20	20	100%	1	1	21	21	100%
CHAPTER 13 : MISSIONS											
1300	Mission expenses	190	–	190	81	43%	27	27	217	108	50%
Total Chapter 13		190	–	190	81	43%	27	27	217	108	50%
CHAPTER 14 : SOCIO-MEDICAL STRUCTURE											

Budget line	Budget appropriations					Additional appropriations			Total		
	Voted budget 11	Changes 12	Total 13=11+12	Execution 14	% 15=14/13	Apprpr. 16	Execution 17	Apprpr. 18=13+16	Execution 19=14+17	% 20=19/18	
1410	Language training C	60	–	60	4	6%	85	8	145	12	8%
1430	Medical service	5	–	5	4	77%	4	3	9	7	80%
1440	Internal training (SLA)	6	–	6	5	87%	4	1	10	6	58%
1490	Other interventions	159	151	310	183	59%	25	25	336	209	62%
Total Chapter 14		230	151	381	196	51%	118	37	499	233	47%
CHAPTER 17 : ENTERTAINMENT AND REPRESENTATION EXPENSES											
1700	Entertainment and representation expenses	20	–	20	8	40%	8	1	28	8	30%
Total Chapter 17		20	–	20	8	40%	8	1	28	8	30%
Total Title 1		4 853	–	4 853	3 865	80%	159	65	5 012	3 930	78%
Title 2 : BUILDING EQUIPMENT AND MISCELLANEOUS EXPENDITURE											
CHAPTER 20 : INVESTMENTS IN IMMOVABLE PROPERTY RENTAL OF BUILDINGS											
2000	Rentals	402	144	546	753	138%	3	3	548	755	138%
2020	Water gas electricity and heating charges	110	0	110	110	100%	–	–	110	110	100%
2040	Furnishing of premises (works)	150	–	150	133	89%	–	–	150	133	89%
Total Chapter 20		662	144	806	996	124%	3	3	809	999	123%
CHAPTER 21 : INFORMATION TECHNOLOGY PURCHASES											
2101	Data processing equipment	168	30	198	64	32%	84	72	282	136	48%
2102	Software development and purchase	393	(96)	297	174	58%	152	130	449	304	68%
Total Chapter 21		561	(66)	495	237	48%	235	202	731	440	60%
CHAPTER 22 : MOVABLE PROPERTY (OFFICE EQUIPMENT)											
2200	Purchase	123	(123)	–	–	0%	–	–	–	–	0%
2201	Rentals	10	(10)	0	0	100%	0	–	1	0	50%
2202	Maintenance utilisation and repair	20	(19)	1	1	100%	5	4	5	5	93%
Total Chapter 22		153	(152)	1	1	100%	5	4	6	5	88%
CHAPTER 23 : CURRENT ADMINISTRATIVE EXPENDITURE											
2300	Stationery and office supply	40	(4)	36	30	83%	7	7	43	37	86%
2350	Other operating expenditure	13	2	15	5	36%	1	1	16	7	41%
2360	Library stocks purchase of books and subscriptions	44	(0)	44	29	67%	29	15	73	44	60%
2370	Translation interpretation	26	(18)	8	3	34%	2	–	10	3	28%
Total Chapter 23		123	(21)	102	67	65%	40	23	142	90	64%
CHAPTER 24 : POSTAGE AND TELECOMMUNICATIONS											
2400	Correspondence and communication expenses	67	(27)	40	34	84%	35	23	75	57	76%

Budget line	Budget appropriations					Additional appropriations			Total		
	Voted budget 11	Changes 12	Total 13=11+12	Execution 14	% 15=14/13	Apprpr. 16	Execution 17	Apprpr. 18=13+16	Execution 19=14+17	% 20=19/18	
Total Chapter 24	67	(27)	40	34	84%	35	23	75	57	76%	
CHAPTER 25 : EXPENDITURE ON FORMAL MEETINGS											
2500 Formal meetings	158	(48)	110	72	66%	31	31	141	104	73%	
Total Chapter 25	158	(48)	110	72	66%	31	31	141	104	73%	
CHAPTER 26 : EXP IN CONNECTION WITH OPERATIONAL ACTIVITIES											
2600 Running costs in Connection with operational activ	200	(97)	103	20	19%	72	32	175	52	30%	
2602 Workshops	250	133	383	156	41%	43	43	426	199	47%	
2603 Knowledge Management	50	–	50	–	0%	–	–	50	–	0%	
Total Chapter 26	500	36	536	175	33%	115	75	651	251	38%	
CHAPTER 27 : EXTERNAL COMMUNICATION INFORMATION AND PUBLICITY											
2700 External communication	225	(161)	64	58	90%	251	50	315	108	34%	
2701 Events (Stakeholders Forum Infoday)	300	(24)	276	106	38%	12	11	288	116	40%	
2702 Material	100	(46)	54	54	100%	51	23	105	76	73%	
Total Chapter 27	625	(230)	395	217	55%	313	84	708	301	43%	
CHAPTER 28 : STUDIES											
2800 Ex-post Audits	500	364	864	494	57%	562	147	1 426	641	45%	
2801 Studies	80	–	80	31	39%	36	36	116	67	58%	
Total Chapter 28	580	364	944	525	56%	597	182	1 541	708	46%	
CHAPTER 29 : EXPERT CONTRACTS AND MEETINGS											
2900 Evaluation Experts meetings	500	–	500	474	95%	33	33	533	507	95%	
2901 Evaluation Facilities	100	–	100	100	100%	37	24	137	124	90%	
Total Chapter 29	600	–	600	574	96%	70	57	670	631	94%	
Total Title 2	4 029	–	4 029	2 899	72%	1 445	685	5 474	3 584	65%	
Title 3 : OPERATIONAL ACTIVITIES DIRECTLY LINKED TO THE REGULATION											
CHAPTER 30 : IMPLEMENTING THE RESEARCH AGENDA OF IMI JU											
3000 Implementing the research agenda of IMI JU	–	–	–	–	0%	–	–	–	–	0%	
3001 Call 1	7 000	(933)	6 067	2 356	39%	5	5	6 072	2 361	39%	
3002 Call 2	5 600	933	6 533	6 442	99%	–	–	6 533	6 442	99%	
3003 Call 3	24 000	–	24 000	13 536	56%	–	–	24 000	13 536	56%	
3004 Call 4	20 000	–	20 000	7 913	40%	–	–	20 000	7 913	40%	
3005 Call 5	4 369	10 844	15 214	15 214	100%	–	–	15 214	15 214	100%	
3006 Call 6	–	9 184	9 184	8 679	95%	–	–	9 184	8 679	95%	
3007 Call 7	1 600	1 413	3 013	3 013	100%	–	–	3 013	3 013	100%	
3008 Call 8	11 800	(1 413)	10 387	8 111	78%	–	–	10 387	8 111	78%	
3009 Call 9	2 880	–	2 880	1 397	48%	7 639	7 639	10 519	9 036	86%	

Budget line		Budget appropriations					Additional appropriations			Total	
		Voted budget 11	Changes 12	Total 13=11+12	Execution 14	% 15=14/13	Appropriations 16	Execution 17	Appropriations 18=13+16	Execution 19=14+17	% 20=19/18
3010	Call 10	1 952	–	1 952	–	0%	1 952	1 952	3 904	1 952	50%
3011	Call 11	8 640	–	8 640	–	0%	12 305	12 305	20 945	12 305	59%
3013	ENSO 2013	–	–	–	–	0%	–	–	–	–	0%
3020	IMI2 Implementing the research agenda of IMI JU	–	–	–	–	0%	–	–	–	–	0%
3021	IMI2 Call 1	3 919	(904)	3 015	2 519	84%	–	–	3 015	2 519	84%
3022	IMI2 Call 2	39 840	(20 028)	19 812	19 812	100%	20 025	20 025	39 837	39 837	100%
3023	IMI2 Call 3	11 400	–	11 400	2 693	24%	–	–	11 400	2 693	24%
3024	IMI2 Call 4	–	904	904	904	100%	–	–	904	904	100%
3025	IMI2 Call 5	–	–	–	–	0%	–	–	–	–	0%
3026	IMI2 Call 6	–	–	–	–	0%	–	–	–	–	0%
3027	IMI2 Call 7	–	–	–	–	0%	–	–	–	–	0%
3028	IMI2 Call 8	–	–	–	–	0%	–	–	–	–	0%
Total Chapter 30		143 000	–	143 000	92 589	65%	41 926	41 926	184 926	134 515	73%
Total Title 3		143 000	–	143 000	92 589	65%	41 926	41 926	184 926	134 515	73%
TOTAL IMI JU		151 881	–	151 881	99 353	65%	43 530	42 676	195 411	142 029	73%

