

**Annex 3 Financial Reports - DG DGT - Financial Year 2010**

**Table 1 : Commitments**

**Table 2 : Payments**

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**Table 5 : Economic Outturn Account**

**Table 6 : Average Payment Time Limits**

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**Table 12 : Summary of Contracts (excluding Building Contracts)**

**Table 13 : Building Contracts**

**Table 14 : Contracts declared Secret**

**Additional comments**

TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIONS IN 2010 (in Mio €)				
Chapter		Commitment appropriations authorised *	Commitments made	%
		1	2	3=2/1
<b>Title 31 : Language services</b>				
31 01	Administrative expenditure of `Language services¿ policy area	24,84	23,48	94,53 %
<b>Total Title 31</b>		24,84	23,48	94,53 %
<b>Total DG DGT</b>		24,84	23,48	94,53 %

\* Commitment appropriations authorised include, in addition to the budget voted by the legislative authority, appropriations carried over from the previous exercise, budget amendments as well as miscellaneous commitment appropriations for the period (e.g. internal and external assigned revenue).

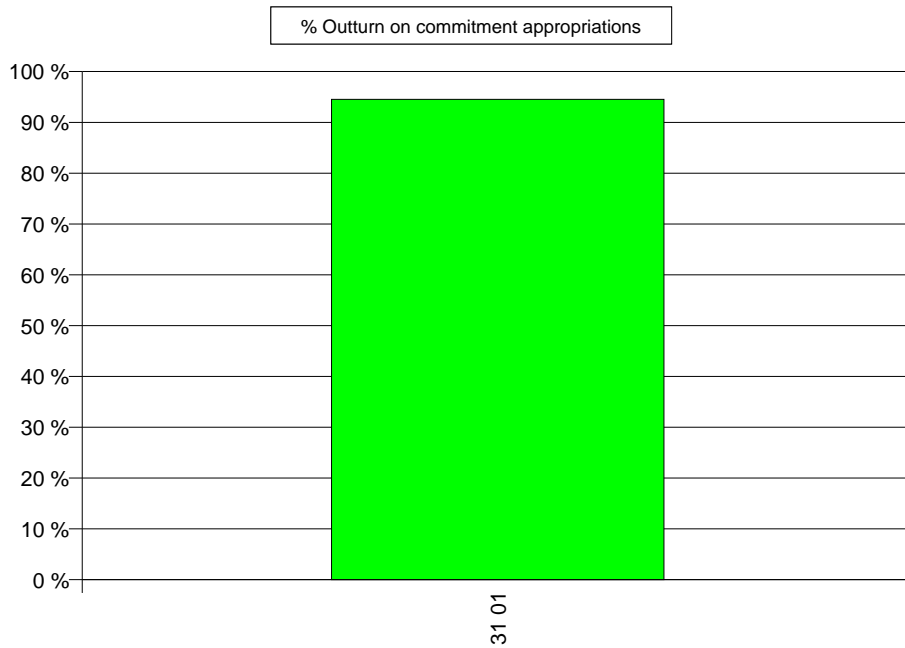


TABLE 2: OUTTURN ON PAYMENT APPROPRIATIONS IN 2010 (in Mio €)				
Chapter		Payment appropriations authorised *	Payments made	%
		1	2	3=2/1
<b>Title 31 : Language services</b>				
31 01	Administrative expenditure of `Language services¿ policy area	29,89	20,00	66,90 %
<b>Total Title 31</b>		29,89	20,00	66,90 %
<b>Total DG DGT</b>		29,89	20,00	66,90 %

\* Payment appropriations authorised include, in addition to the budget voted by the legislative authority, appropriations carried over from the previous exercise, budget amendments as well as miscellaneous payment appropriations for the period (e.g. internal and external assigned revenue).

% Outturn on payment appropriations

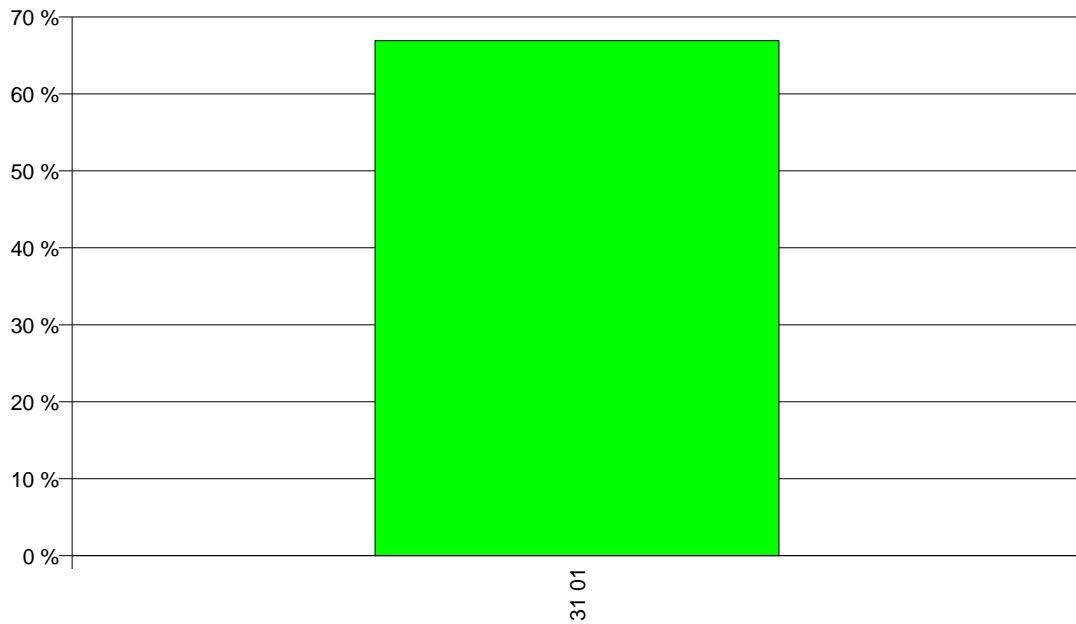
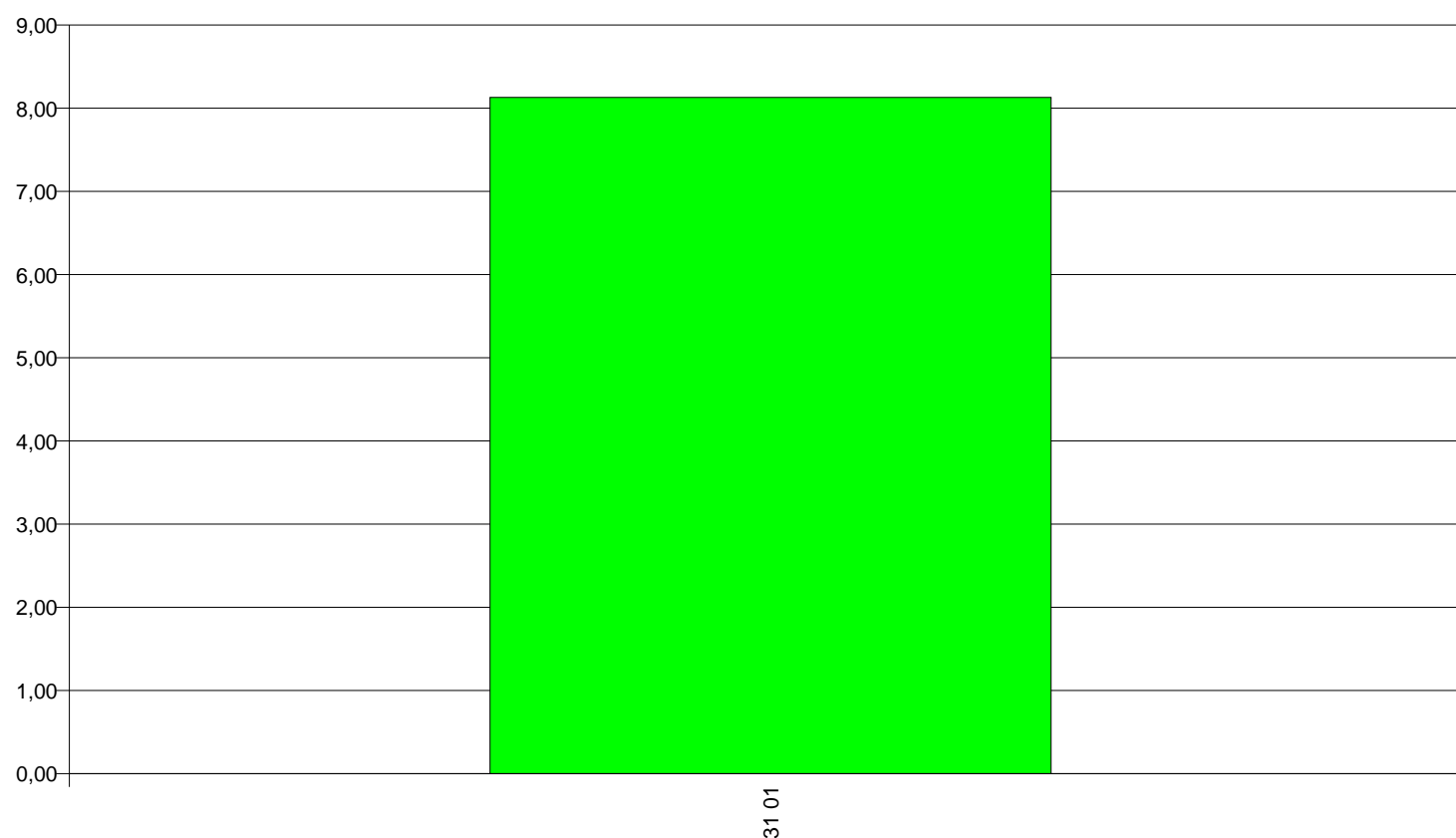


TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2010 (in Mio €)								
Chapter		2010 Commitments to be settled				Commitments to be settled from financial years previous to 2010	Total of Commitments to be settled at end of financial year 2010 (incl.corrections)	Total of Commitments to be settled at end of financial year 2009 (incl.corrections)
		Commitments 2010	Payments 2010	RAL 2010	% to be settled			
		1	2	3=1-2	4=1-2/1	5	6=3+5	7
<b>Title 31 : Language services</b>								
31 01	Administrative expenditure of `Language services¿ policy area	23,48	15,35	8,13	34,61 %	0,00	8,13	5,05
<b>Total Title 31</b>		23,48	15,35	8,13	34,61 %	0,00	8,13	5,05
<b>Total DG DGT</b>		23,48	15,35	8,13	34,61 %	0,00	<b>8,13</b>	5,05

Breakdown of Commitments remaining to be settled (in Mio EUR)



**TABLE 4 : BALANCE SHEET DGT**

<b>BALANCE SHEET</b>	<b>2010</b>	<b>2009</b>
A.I. NON CURRENT ASSETS	59.833,82	45.048,63
A.I.2. Property, plant and equipment	59.833,82	45.048,63
A.II. CURRENT ASSETS	213.725,01	756.916,93
A.II.2. Short-term Pre-Financing	0,00	0,00
A.II.3. Short-term Receivables	213.725,01	756.916,93
<b>ASSETS</b>	<b>273.558,83</b>	<b>801.965,56</b>
P.III. CURRENT LIABILITIES	-2.037.357,79	-1.813.860,34
P.III.4. Accounts Payable	-2.037.357,79	-1.813.860,34
<b>LIABILITIES</b>	<b>-2.037.357,79</b>	<b>-1.813.860,34</b>
<b>NET ASSETS (ASSETS less LIABILITIES)</b>	<b>-1.763.798,96</b>	<b>-1.011.894,78</b>
P.I.2. Accumulated Surplus / Deficit	0,00	0,00
Non-allocated central (surplus)/deficit*	1.763.798,96	1.011.894,78
<b>TOTAL</b>	<b>0,00</b>	<b>0,00</b>

\* This figure is a balancing amount presented here so as to reflect the fact that the accumulated result of the Commission is not attributed to each DG

It should be noted that the balance sheet and economic outturn account presented in Annex 3 to this Annual Activity Report, represent only the (contingent) assets, (contingent) liabilities, expenses and revenues that are under the control of this Directorate General. Significant amounts such as own resource revenues and cash held in Commission bank accounts are not included in this Directorate General's accounts since they are managed centrally by DG Budget, on whose balance sheet and economic outturn account they appear. Furthermore, since the accumulated result of the Commission is not split amongst the various Directorates General, it can be seen that the balance sheet presented here is not in equilibrium.

Additionally, the figures included in tables 4 and 5 are provisional since they are, at this date, still subject to audit by the Court of Auditors. It is thus possible that amounts included in these tables may have to be adjusted following this audit.

**TABLE 5 : ECONOMIC OUTTURN ACCOUNT DGT**

<b>ECONOMIC OUTTURN ACCOUNT</b>	<b>2010</b>	<b>2009</b>
<b>II.1 SURPLUS/ DEF. FROM OPERATING ACTIVT</b>	<b>17.981.082,30</b>	<b>13.990.868,97</b>
II.1.1. OPERATING REVENUES	-734.098,13	-2.896.336,31
II.1.1.1. Other operating revenue	-734.098,13	-2.896.336,31
II.1.2. OPERATING EXPENSES	18.715.180,43	16.887.205,28
II.1.2.1. Administrative Expenses	18.715.180,43	16.887.205,28
<b>II.2. SURPLUS/DEF. NON OPERATING ACTIVIT</b>	<b>0,00</b>	<b>521,60</b>
II.2. FINANCIAL OPERATIONS	0,00	521,60
II.2.2. Financial expenses	0,00	521,60
<b>ECONOMIC OUTTURN ACCOUNT</b>	<b>17.981.082,30</b>	<b>13.991.390,57</b>

It should be noted that the balance sheet and economic outturn account presented in Annex 3 to this Annual Activity Report, represent only the (contingent) assets, (contingent) liabilities, expenses and revenues that are under the control of this Directorate General. Significant amounts such as own resource revenues and cash held in Commission bank accounts are not included in this Directorate General's accounts since they are managed centrally by DG Budget, on whose balance sheet and economic outturn account they appear. Furthermore, since the accumulated result of the Commission is not split amongst the various Directorates General, it can be seen that the balance sheet presented here is not in equilibrium.

Additionally, the figures included in tables 4 and 5 are provisional since they are, at this date, still subject to audit by the Court of Auditors. It is thus possible that amounts included in these tables may have to be adjusted following this audit.

**TABLE 6: AVERAGE PAYMENT TIME LIMITS FOR 2010 - DG DGT**

<b>Legal Times</b>							
<b>Maximum Payment Time (Days)</b>	<b>Total Number of Payments</b>	<b>Nbr of Payments within Time Limit</b>	<b>Percentage</b>	<b>Average Payment Times (Days)</b>	<b>Nbr of Late Payments</b>	<b>Percentage</b>	<b>Average Payment Times (Days)</b>
30	1527	1440	94,30 %	15,83	87	5,70 %	43,40
45	9073	9030	99,53 %	14,65	43	0,47 %	55,47
60	36	35	97,22 %	18,31	1	2,78 %	70,00

<b>Total Number of Payments</b>	<b>10636</b>	<b>10505</b>	<b>98,77 %</b>		<b>131</b>	<b>1,23 %</b>	
<b>Average Payment Time</b>	<b>15,23</b>			<b>14,82</b>			<b>47,56</b>

<b>Target Times</b>							
<b>Target Payment Time (Days)</b>	<b>Total Number of Payments</b>	<b>Nbr of Payments within Target Time</b>	<b>Percentage</b>	<b>Average Payment Times (Days)</b>	<b>Nbr of Late Payments</b>	<b>Percentage</b>	<b>Average Payment Times (Days)</b>
30	10636	10141	95,35 %	14,07	495	4,65 %	38,89

<b>Total Number of Payments</b>	<b>10636</b>	<b>10141</b>	<b>95,35 %</b>		<b>495</b>	<b>4,65 %</b>	
<b>Average Payment Time</b>	<b>15,23</b>			<b>14,07</b>			<b>38,89</b>

<b>Suspensions</b>							
<b>Average Report Approval Suspension Days</b>	<b>Average Payment Suspension Days</b>	<b>Number of Suspended Payments</b>	<b>% of Total Number</b>	<b>Total Number of Payments</b>	<b>Amount of Suspended Payments</b>	<b>% of Total Amount</b>	<b>Total Paid Amount</b>
0	28	1127	10,60 %	10636	1.944.278,31	10,44 %	18.618.768,59

<b>Late Interest paid in 2010</b>			
<b>DG</b>	<b>GL Account</b>	<b>Description</b>	<b>Amount (Eur)</b>
DG DGT	65010100	Interest on late payment of charges New FR	0,00
			<b>0,00</b>

<b>TABLE 7 : SITUATION ON REVENUE AND INCOME IN 2010</b>								
Chapter	Revenue and income recognized			Revenue and income cashed from			Outstanding balance	
	Current year RO	Carried over RO	Total	Current Year RO	Carried over RO	Total		
	1	2	3=1+2	4	5	6=4+5		
<b>Title 5: REVENUE ACCRUING FROM THE ADMINISTRATIVE OPERATION OF THE INSTITUTION</b>								
57	OTHER CONTRIBUTIONS AND REFUNDS IN CONNECTION WITH THE ADMINISTRATIVE OPERATION OF THE INSTITUTION	1.027.315,43	508.896,54	1.536.211,97	1.019.630,83	478.870,84	1.498.501,67	37.710,30
	<b>Total Title 5</b>	<b>1.027.315,43</b>	<b>508.896,54</b>	<b>1.536.211,97</b>	<b>1.019.630,83</b>	<b>478.870,84</b>	<b>1.498.501,67</b>	<b>37.710,30</b>
<b>Total DG DGT</b>		<b>1.027.315,43</b>	<b>508.896,54</b>	<b>1.536.211,97</b>	<b>1.019.630,83</b>	<b>478.870,84</b>	<b>1.498.501,67</b>	<b>37.710,30</b>

Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors

**TABLE 8 : RECOVERY OF UNDUE PAYMENTS**  
**(Number of Recovery Contexts and corresponding Transaction Amount)**

RECOVERY ORDERS ISSUED IN 2010  Year of Origin (commitment)	No error / irregularity		TOTALS	
	Nbr	RO Amount	Nbr	RO Amount
2008	15	271.743,15	15	271.743,15
2010	1	1.613,35	1	1.613,35
	<b>16</b>	<b>273.356,50</b>	<b>16</b>	<b>273.356,50</b>

**EXPENSES**

	Nbr	Amount
INCOME LINES IN INVOICES	0	

	Nbr	Non-Eligible Amount
NON ELIGIBLE AMOUNT IN COST CLAIMS	0	

	No error / irregularity	
	Nbr	Credit Note Amount
CREDIT NOTES	1165	-568.822,12

Note : The figures are those related to the provisional accounts and not yet audited by the Court of Auditors. The provisional closure will be based on the recovery context situation at 28/02/2011.

**TABLE 9: AGEING BALANCE OF RECOVERY ORDERS AT 31/12/2010 FOR DGT**

<b>Year of Origin</b>	<b>Number at 01/01/2010</b>	<b>Number at 31/12/2010</b>	<b>Evolution</b>	<b>Open Amount (Eur) at 01/01/2010</b>	<b>Open Amount (Eur) at 31/12/2010</b>	<b>Evolution</b>
2009	12	1	-91,67 %	508.896,54	30.025,70	-94,10 %
2010		2			7.684,60	
Totals	12	3	-75,00 %	508.896,54	37.710,30	-92,59 %

**TABLE 10 : RECOVERY ORDER WAIVERS IN 2010 >= EUR 100.000**

	Waiver Central Key	Linked RO Central Key	RO Accepted Amount (Eur)	LE Account Group	Commission Decision	Comments
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Total DG DGT	
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Number of RO waivers	0
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*J u s t i f i c a t i o n s :*

**No data to be reported**

**TABLE 11 : CENSUS OF NEGOTIATED PROCEDURES - DG DGT - YEAR 2010****Contracts > 60.000**

<b>Negotiated Procedure Legal base</b>	<b>Number of Procedures</b>	<b>Amount (€)</b>
Art. 126 1b	1	294.505,60
<b>Total</b>	<b>1</b>	<b>294.505,60</b>

**TABLE 12 : SUMMARY OF PROCEDURES OF DG DGT EXCLUDING BUILDING CONTRACTS**

<b>Internal procedures &gt; € 60,000</b>	<b>2009</b>		<b>2010</b>	
<b>Contract Class</b>	<b>Count</b>	<b>Amount (€)</b>	<b>Count</b>	<b>Amount (€)</b>
Service	10	99.700.000,00	7	117.994.505,60
<b>TOTAL</b>	<b>10</b>	<b>99.700.000,00</b>	<b>7</b>	<b>117.994.505,60</b>
<b>Procedure Type</b>	<b>Count</b>	<b>Amount (€)</b>	<b>Count</b>	<b>Amount (€)</b>
Negotiated Procedure without publication of a contract notice Art. 126 IR			1	294.505,60
Open Procedure (Art. 122.2 IR)	10	99.700.000,00	6	117.700.000,00
<b>TOTAL</b>	<b>10</b>	<b>99.700.000,00</b>	<b>7</b>	<b>117.994.505,60</b>

<b>External procedures &gt; € 10,000</b>
<b>Contract Class</b>
<b>TOTAL</b>
<b>Procedure Type</b>
<b>TOTAL</b>

**Additional comments**

<b>TABLE 13 : BUILDING CONTRACTS</b>
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<b>Total number of contracts :</b>	<b>0</b>
<b>Total amount :</b>	

<b>Legal base</b>	<b>Contract Number</b>	<b>Contractor Name</b>	<b>Description</b>	<b>Amount (€)</b>
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**No data to be reported**

**TABLE 14 : CONTRACTS DECLARED SECRET**

<b>Total Number of Contracts :</b>	<b>0</b>
<b>Total amount :</b>	

<b>Legal base</b>	<b>Contract Number</b>	<b>Contractor Name</b>	<b>Type of contract</b>	<b>Description</b>	<b>Amount (€)</b>
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**No data to be reported**