REPORT OF S&D

Group of the Progressive Alliance of Socialists & Democrats in the European Parliament

BUDGET ITEM 400

BUDGET PERIOD 2010
## Contents

<table>
<thead>
<tr>
<th>Audit report</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance sheet – Assets</td>
<td>3</td>
</tr>
<tr>
<td>Balance sheet – Liabilities</td>
<td>4</td>
</tr>
<tr>
<td>Profit and Loss accounts - Statements of revenue</td>
<td>5</td>
</tr>
<tr>
<td>Profit and Loss accounts - Statements of expenditure</td>
<td>6</td>
</tr>
<tr>
<td>Notes to the accounts in budget period 2010</td>
<td>8</td>
</tr>
<tr>
<td>Execution of chapter 7, article 1</td>
<td>12</td>
</tr>
<tr>
<td>Financial inventory budget period 2010</td>
<td>13</td>
</tr>
</tbody>
</table>
Report of the external auditors on the annual accounts relative to the use of the credits of item 400 of the budget of the European Parliament for the period from 1 January 2010 to 31 December 2010

S&D
PARLIAMENTARY GROUP OF THE PROGRESSIVE ALLIANCE OF SOCIALISTS & DEMOCRATS IN THE EUROPEAN PARLIAMENT

Unqualified Auditor's Report

According to the audit mandate, we have audited the Financial Statement prepared by the Group Accountant for the budget period 2010 ending 31/12/2010 as laid out in pages 1 to 13 of this document.

Respective responsibilities of the Group and the Auditors

Pursuant to the rules on the use of appropriation from Budget Item 400 (hereafter "the Rule"), the Group is responsible before the Institution of the conformity of appropriation usage and of the preparation of the group annual financial statements.

We have the responsibility to plan and carry out the required work to verify the financial statement prepared by the political group and to report to the Group with a reasonable assurance our audit opinions.

Basis of Opinions

We conducted the audit in accordance with International Standards on Auditing as issued by the IASSB. This standard requires the auditor to plan and carry out his work in such a way as to obtain sufficient and appropriate evidence and explanations to support our audit opinions. An audit includes an examination, on a sample basis, of evidence relevant to the opinions.

The audit work included specific procedures aiming at gathering sufficient and appropriate audit evidence that

- Expenditures have been charged to the correct item in the budget of the Group;
- Appropriations are available;
- Expenditures are conformed to the Rules governing appropriation item 400;
- Principles of sound financial management have been applied;
• Payment orders are supported by original documentations (or certified true copies);
• Accounts have been laid out in accordance with the harmonised chart of account;
• Accounts have been prepared in accordance with generally accepted accounting principles as laid out in articles 186 to 194 of the Implementing Rules or, that departures are adequately explained by means of note to the prepared accounts.

**Opinion:**

• As a result of our work, we did not identify any material non-conformity with the dispositions laid out in the Rule governing appropriation item 400 or with the Group’s internal rules;
• The overall presentation of the income and expense statement and of the balance sheet complies with the chart of account provided with the rules governing the appropriation line 400;
• No departures from generally accepted accounting principles have been established;
• The principle of sound financial management has been applied;
• In our opinion, the balance sheet gives a true and fair view of the state of affairs of the Group at 31/12/2010 and of the revenue and expenses for the year ending 31/12/2010;
• We have received all necessary explanations for the purpose of our work.

ZAVENTEM, APRIL 19, 2011

RSM INTERAUDIT
LEGAL REPRESENTED BY

BERNARD DE GRAND RY
REGISTERED AUDITOR
PARTNER

KARINE MORRIS
REGISTERED AUDITOR
PARTNER
### BALANCE SHEET S&D GROUP IN THE EUROPEAN PARLIAMENT

**END OF BUDGETING PERIOD 2010 (31/12/2010)**

<table>
<thead>
<tr>
<th>ASSETS</th>
<th>notes</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>FIXED ASSETS</strong></td>
<td></td>
</tr>
<tr>
<td><em>Chapter 1 Intangible and tangible assets</em></td>
<td>3</td>
</tr>
<tr>
<td>.1 Intangible assets</td>
<td>0,00</td>
</tr>
<tr>
<td>.2 Tangible assets</td>
<td>94,667,28</td>
</tr>
<tr>
<td><strong>Sub total chapter 1</strong></td>
<td>94,667,28</td>
</tr>
<tr>
<td><strong>CURRENT ASSETS</strong></td>
<td></td>
</tr>
<tr>
<td><em>Chapter 2 Debtors, stocks and other working assets</em></td>
<td>5</td>
</tr>
<tr>
<td>.1 Suppliers</td>
<td>130,710,43</td>
</tr>
<tr>
<td>.2 Staff</td>
<td>23,199,84</td>
</tr>
<tr>
<td>.3 VAT</td>
<td>153,888,02</td>
</tr>
<tr>
<td>.4 Stocks</td>
<td>0,00</td>
</tr>
<tr>
<td>.5 Various</td>
<td>26,091,73</td>
</tr>
<tr>
<td><strong>Sub total chapter 2</strong></td>
<td>333,890,02</td>
</tr>
<tr>
<td><em>Chapter 3 Financial assets</em></td>
<td>4</td>
</tr>
<tr>
<td>.1 Financial securities</td>
<td>0,00</td>
</tr>
<tr>
<td>.2 Cash and cash equivalent</td>
<td>6,523,793,50</td>
</tr>
<tr>
<td><strong>Sub total chapter 3</strong></td>
<td>6,523,793,50</td>
</tr>
<tr>
<td><em>Chapter 4 Deferred charges and accrued income</em></td>
<td></td>
</tr>
<tr>
<td>.1 Deferred charges</td>
<td>89,235,50</td>
</tr>
<tr>
<td>.2 Accrued income</td>
<td>1,647,79</td>
</tr>
<tr>
<td><strong>Sub total chapter 4</strong></td>
<td>90,883,29</td>
</tr>
</tbody>
</table>

**TOTAL ASSETS**

<table>
<thead>
<tr>
<th>fin. year 2010</th>
<th>fin. year 2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>7,043,234,09</td>
<td>6,812,477,06</td>
</tr>
</tbody>
</table>
**LIABILITIES**

<table>
<thead>
<tr>
<th>Chapter 1 Reserves</th>
<th>2010</th>
<th>fin. year 2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>.1 Carry forward to next financial year</td>
<td>5.280.973,85</td>
<td>4.483.345,05</td>
</tr>
<tr>
<td><strong>Sub total chapter 1</strong></td>
<td><strong>5.280.973,85</strong></td>
<td><strong>4.483.345,05</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Chapter 2 Financial debts</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>.1 Financial debts of a residual duration &gt; 1 year</td>
<td>0,00</td>
<td>0,00</td>
</tr>
<tr>
<td>.2 Financial debts of a residual duration &lt;= 1 year</td>
<td>0,91</td>
<td>5,143,08</td>
</tr>
<tr>
<td><strong>Sub total chapter 2</strong></td>
<td><strong>0,91</strong></td>
<td><strong>5,143,08</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Chapter 3 Other debts</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>.1 Other debts</td>
<td>6.583,27</td>
<td>1.831,60</td>
</tr>
<tr>
<td>.2 Charges settled in N but paid in N+1</td>
<td>1.755.676,06</td>
<td>2.322.157,33</td>
</tr>
<tr>
<td><strong>Sub total chapter 3</strong></td>
<td><strong>1.762.259,33</strong></td>
<td><strong>2.323.988,93</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Chapter 4 Deferred income/accrued charges</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>.1 Deferred income</td>
<td>0,00</td>
<td>0,00</td>
</tr>
<tr>
<td>.2 Accrued charges</td>
<td>0,00</td>
<td>0,00</td>
</tr>
<tr>
<td><strong>Sous Total Chapitre 4</strong></td>
<td><strong>0,00</strong></td>
<td><strong>0,00</strong></td>
</tr>
</tbody>
</table>

**TOTAL LIABILITIES**

<table>
<thead>
<tr>
<th></th>
<th>2010</th>
<th>2009</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>7.043.234,09</td>
<td>6.812.477,06</td>
</tr>
</tbody>
</table>
### Statement of Revenue and Expenditure of the EFD Group in the European Parliament

#### Budgeting Period 2010 (Period from 01/01/2010 - 31/12/2010)

<table>
<thead>
<tr>
<th></th>
<th>fin. year 2010</th>
<th>2009/2</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Receipts</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Chapter 1 Grants and other receipts from the European Parliament</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>.1 EP allocation</td>
<td>14.011.315,02</td>
<td>6.877.186,00</td>
</tr>
<tr>
<td>.2 Other EP resources</td>
<td>0,00</td>
<td>0,00</td>
</tr>
<tr>
<td><strong>Subtotal for Chapter 1</strong></td>
<td><strong>14.011.315,02</strong></td>
<td><strong>6.877.186,00</strong></td>
</tr>
<tr>
<td><strong>Chapter 2 Own resources</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>.1 Interest and assimilated products</td>
<td>122.726,58</td>
<td>52.389,15</td>
</tr>
<tr>
<td>.2 Profit on currency exchange</td>
<td>6.323,89</td>
<td>2.012,76</td>
</tr>
<tr>
<td>.3 Miscellaneous</td>
<td>16.149,58</td>
<td>8.531,97</td>
</tr>
<tr>
<td>Amount carried forward from previous financial year</td>
<td>4.483.345,05</td>
<td>4.436.462,45</td>
</tr>
<tr>
<td><strong>Subtotal for Chapter 2</strong></td>
<td><strong>4.628.545,10</strong></td>
<td><strong>4.499.396,33</strong></td>
</tr>
<tr>
<td><strong>Total receipts</strong></td>
<td><strong>18.639.860,12</strong></td>
<td><strong>11.376.582,33</strong></td>
</tr>
<tr>
<td><strong>Grand total</strong></td>
<td><strong>18.639.860,12</strong></td>
<td><strong>11.376.582,33</strong></td>
</tr>
</tbody>
</table>
### Expenditure

<table>
<thead>
<tr>
<th>Chapter 1 Staff</th>
<th>Notes</th>
<th>fin. year 2010</th>
<th>fin. period 2009/2</th>
</tr>
</thead>
<tbody>
<tr>
<td>.1 Secretariat missions</td>
<td></td>
<td>1,917,275,73</td>
<td>805,634,64</td>
</tr>
<tr>
<td>.2 Recruitment</td>
<td></td>
<td>85,147,47</td>
<td>609,80</td>
</tr>
<tr>
<td>.3 Traineeships</td>
<td></td>
<td>275,735,96</td>
<td>90,483,01</td>
</tr>
<tr>
<td>.4 Salaries and related costs, fees</td>
<td></td>
<td>523,252,97</td>
<td>313,363,90</td>
</tr>
<tr>
<td>.5 Staff training</td>
<td></td>
<td>147,145,84</td>
<td>92,483,94</td>
</tr>
<tr>
<td>.6 Staff representation costs</td>
<td></td>
<td>1,777,80</td>
<td>289,90</td>
</tr>
<tr>
<td><strong>Subtotal for Chapter 1</strong></td>
<td></td>
<td><strong>2,950,335,77</strong></td>
<td><strong>1,302,865,19</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Chapter 2 Equipment, routine administrative costs and operating costs</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>.1 Equipment, operating expenditure, computer-related engineering and maintenance</td>
<td>3</td>
<td>24,024,51</td>
</tr>
<tr>
<td>.2 Equipment, telecommunications-related installation and maintenance expenditure, office</td>
<td>3</td>
<td>119,673,58</td>
</tr>
<tr>
<td>.3 Stationery and office supplies</td>
<td></td>
<td>11,654,99</td>
</tr>
<tr>
<td>.4 Postage and telecommunications</td>
<td></td>
<td>214,971,40</td>
</tr>
<tr>
<td>.5 Printing and duplicating</td>
<td></td>
<td>22,118,50</td>
</tr>
<tr>
<td><strong>Subtotal for Chapter 2</strong></td>
<td></td>
<td><strong>392,442,98</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Chapter 3 Documentation, studies and research</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>.1 Newspapers, magazines, press agencies and books</td>
<td></td>
<td>81,884,69</td>
</tr>
<tr>
<td>.2 Studies and research</td>
<td></td>
<td>45,461,55</td>
</tr>
<tr>
<td>.3 Databases</td>
<td></td>
<td>0,00</td>
</tr>
<tr>
<td><strong>Subtotal for Chapter 3</strong></td>
<td></td>
<td><strong>127,346,24</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Chapter 4 Legal and accountancy fees, financial and other charges</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>.1 Legal costs</td>
<td></td>
<td>22,382,28</td>
</tr>
<tr>
<td>.2 Accounting costs/audits</td>
<td></td>
<td>21,010,00</td>
</tr>
<tr>
<td>.3 Financial charges and losses from currency exchange</td>
<td>2</td>
<td>14,573,12</td>
</tr>
<tr>
<td>.4 Translation and interpretation costs</td>
<td></td>
<td>7,773,50</td>
</tr>
<tr>
<td>.5 Other operating expenditure</td>
<td></td>
<td>2,846,92</td>
</tr>
<tr>
<td><strong>Subtotal for Chapter 4</strong></td>
<td></td>
<td><strong>68,585,82</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Chapter 5 Cost of meetings and representation</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>.1 Group meetings</td>
<td></td>
<td>222,568,02</td>
</tr>
<tr>
<td>.2 Other meetings and conferences</td>
<td></td>
<td>496,378,58</td>
</tr>
<tr>
<td>.3 Expenditure on entertainment</td>
<td></td>
<td>151,458,74</td>
</tr>
<tr>
<td>.4 Guests</td>
<td></td>
<td>17,299,86</td>
</tr>
<tr>
<td>.5 Individual fact finding missions of members</td>
<td></td>
<td>264,820,97</td>
</tr>
<tr>
<td><strong>Subtotal for Chapter 5</strong></td>
<td></td>
<td><strong>1,152,526,17</strong></td>
</tr>
</tbody>
</table>
### Chapter 6 Publications and publicity

<table>
<thead>
<tr>
<th>Description</th>
<th>2010</th>
<th>2009/2</th>
</tr>
</thead>
<tbody>
<tr>
<td>.1 Posters, leaflets and booklets</td>
<td>59,570,50</td>
<td>45,774,43</td>
</tr>
<tr>
<td>.2 Advertising inserts and audiovisual advertising</td>
<td>111,465,01</td>
<td>50,000,00</td>
</tr>
<tr>
<td>Advertising material, gadgets, publicity by</td>
<td></td>
<td></td>
</tr>
<tr>
<td>.3 Telecommunication equipments</td>
<td>199,686,00</td>
<td>76,364,88</td>
</tr>
<tr>
<td>.4 Internet sites + e-publicity</td>
<td>415,701,14</td>
<td>243,190,80</td>
</tr>
<tr>
<td>.5 Visits to institutions, information stands</td>
<td>84,953,38</td>
<td>0,00</td>
</tr>
</tbody>
</table>

**Subtotal for Chapter 6**

|               | 871,376,03 | 415,330,11 |

### Chapter 7 Members of Parliament

<table>
<thead>
<tr>
<th>Description</th>
<th>2010</th>
<th>2009/2</th>
</tr>
</thead>
<tbody>
<tr>
<td>Members' political and information activities, administrative expenses</td>
<td>7,719,719,22</td>
<td>4,409,621,82</td>
</tr>
<tr>
<td>and political and information activities of national delegations</td>
<td></td>
<td></td>
</tr>
<tr>
<td><em>(details attached)</em></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Subtotal for Chapter 7**

|               | 7,719,719,22 | 4,409,621,82 |

### Chapter 8 Grants, subscriptions and contributions

<table>
<thead>
<tr>
<th>Description</th>
<th>2010</th>
<th>2009/2</th>
</tr>
</thead>
<tbody>
<tr>
<td>.1 Subsidies</td>
<td>23,916,30</td>
<td>10,926,01</td>
</tr>
<tr>
<td>.2 Membership fees</td>
<td>52,637,74</td>
<td>51,347,60</td>
</tr>
</tbody>
</table>

**Subtotal for Chapter 8**

|               | 76,554,04     | 62,273,61     |

### Total expenditure

|               | 13,358,886,27 | 6,893,237,28 |

Credits repayable to European Parliament

|               | 0,00          | 0,00          |

Amount carried forward to next financial year

|               | 5,280,973,85  | 4,483,345,05  |

**Grand total**

|               | 18,639,860,12 | 11,376,582,33 |
NOTES TO THE ACCOUNTS BUDGETING PERIOD 2010

The accounts, hereafter, have been prepared in conformity with:


- the internal financial rules of the Group

- the accounting principles and the harmonised accounting plan adopted by the Secretaries General of the political groups.

Accounting principles

1. Movements on the accounts and the balances shall be entered in the accounting ledgers.

2. All accounting entries, including adjustments to the accounts, shall be based on dated and numbered supporting documents, to which they shall refer.

3. The accounting system must be such as to leave a trail for all accounting entries.

The financial statements shall be drawn up in accordance with the generally accepted accounting principles, namely:
- going-concern basis;
- prudence;
- consistent accounting methods;
- comparability of information;
- materiality;
- no netting;
- reality over appearance;

Pursuant to Rule 2.5.3 of the Rules on the use of appropriations from budget item 400 the accounts are held on a modified accrual system.

All expenditure relative to activities of the current or previous financial years is registered in the accounts of the current year, upon authorisation by the authorising officer responsible and payment by the accountant, if the actual payment is made no later than during the month following the end of the financial year.
All expenditure of a financial year paid during the month following the end of the financial year is booked on the expenditure accounts of the current financial year and as debt on the balance (chapter III.2).
All expenditure for which actual payment is made later than the end of the month following the closure of the financial period or for risks and future charges is registered in the accounts of the next financial year.
No provisions will be made for expenditure of the current financial period not paid by the end of the month following the end of this financial period or for risks and future charges.

All revenue is registered in the income accounts upon establishment by the authorising officer.

All revenue established and not received in the course of the financial year is registered on a balance sheet account in chapter IV (deferred charges and accrued income).

**Classification**

The classification of the expenditure on the expenditure accounts follows the principle of classification by destination by the accounting plan annexed to the Rules on the use of appropriations from article 400.

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**Note 1: Carry forward to next financial year:**

1: Credits received by our group for the 2010 financial year: 14,011,315.02€

2: Max. amount of carry forward to 2010 financial year 7,005,657.51€

3: Remainder at the end of the 2010 financial year: 5,280,973.85€

4: Credits to be returned to the EP: 0,00€

5: Carry forward to 2011 financial year: 5,280,973.85€

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**Note 2: Exchange policy:**

The revenue and expenditure in other currencies are converted in euro following the exchange rate of the first day of the month. The balance sheet accounts in other currencies are translated into euro at the exchange rate of the end of the financial year.

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**Note 3: Depreciations of fixed assets:**

Assets with a unit value of 420 Euros or more and being intended to serve the activities of the group on a lasting basis are entered in the inventory and the Group's balance sheet. Fixed assets are to be valued at their acquisition price and depreciated on a monthly basis following the straight line method by the following annual percentages:
software 25.0 %
hardware: 25.0 %
telecommunications and audiovisual equipment: 25.0 %
technical equipment: 12.5 %
other installations and machines: 12.5 %
office furniture: 10.0 %

A recapitulative table of the assets in the balance sheet is annexed

Note 4: Valuation method for financial securities:

Financial securities are registered on the balance sheet for their net value at the end of the financial year.

Note 5: Valuation of receivables, debts and other assets:

Receivables, debts and other assets are stated at their nominal value. Value reductions on receivables and other assets are accounted for if there is any uncertainty regarding their collectability.

Our group has concluded the following substantial long standing (>1 year) financial commitments:
Renting of 5 photocopy machines OCE France contract up until January 2014
cost: 33,192,96,00 €/year
Renting of 6 photocopy machines VP 2075 and 1 photocopy machine VL 3622
  OCE Belgium contract up until October 2014
cost: 36,180,00 €/year
Renting of 2 photocopy machines MPC 4000 and 1 photocopy machine PRO 1357
  Ricoh contract up until August 2014
cost: 23,234,76 €/year

Note 6: Comparison of the figures.

According to article 2.1.1. of the financial rules governing budget item 400 this report covers the financial year 2010. Please note that the comparative figures cover the 6 months budgetary period of 2009/2, which lasts from 01/07/2009 to 31/12/2009.
<table>
<thead>
<tr>
<th>Chapter /Article</th>
<th>Heading</th>
<th>Execution fin. year 2010</th>
<th>%</th>
<th>Execution budg. period 2009/2</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>10</td>
<td>Staff</td>
<td>3.951.372,89</td>
<td>51,19%</td>
<td>2.175.653,57</td>
<td>49,34%</td>
</tr>
<tr>
<td>20</td>
<td>Equipment / routine administrative expenditure and operating expenditure</td>
<td>166.175,15</td>
<td>2,15%</td>
<td>54.949,34</td>
<td>1,25%</td>
</tr>
<tr>
<td>30</td>
<td>Documentation, studies and research</td>
<td>129.239,03</td>
<td>1,67%</td>
<td>48.792,67</td>
<td>1,11%</td>
</tr>
<tr>
<td>40</td>
<td>Legal and accounting costs, financial charges and other operating expenditure</td>
<td>150.325,01</td>
<td>1,95%</td>
<td>41.847,57</td>
<td>0,95%</td>
</tr>
<tr>
<td>52</td>
<td>Meetings and conferences</td>
<td>1.080.930,05</td>
<td>14,00%</td>
<td>538.195,74</td>
<td>12,21%</td>
</tr>
<tr>
<td>54</td>
<td>Guests</td>
<td>31.274,40</td>
<td>0,41%</td>
<td>10.770,39</td>
<td>0,24%</td>
</tr>
<tr>
<td>61</td>
<td>Posters, leaflets and booklets</td>
<td>479.926,95</td>
<td>6,22%</td>
<td>517.348,70</td>
<td>11,73%</td>
</tr>
<tr>
<td>62</td>
<td>Advertising inserts and audiovisual advertising</td>
<td>356.187,34</td>
<td>4,61%</td>
<td>143.952,26</td>
<td>3,26%</td>
</tr>
<tr>
<td>63</td>
<td>Advertising material, gadgets, etc.</td>
<td>704.684,07</td>
<td>9,13%</td>
<td>442.245,26</td>
<td>10,03%</td>
</tr>
<tr>
<td>64</td>
<td>Internet Sites</td>
<td>207.807,67</td>
<td>2,69%</td>
<td>232.401,33</td>
<td>5,27%</td>
</tr>
<tr>
<td>65</td>
<td>Visits to institutions, info stands</td>
<td>461.796,66</td>
<td>5,98%</td>
<td>203.464,99</td>
<td>4,61%</td>
</tr>
<tr>
<td><strong>Total execution chapter 7 article 1</strong></td>
<td><strong>7.719.719,22</strong></td>
<td><strong>100%</strong></td>
<td><strong>4.409.621,82</strong></td>
<td><strong>100%</strong></td>
<td></td>
</tr>
<tr>
<td>Category and depreciation rate</td>
<td>Opening balances 2010 (historical cost)</td>
<td>Less Items sold and entered in profit and loss account in 2010</td>
<td>Plus Acquisitions during the budgetary period 2010</td>
<td>Result Closing balance at historical cost</td>
<td>Net book value of fixed assets on 31/12/2009</td>
</tr>
<tr>
<td>-------------------------------</td>
<td>---------------------------------------</td>
<td>-------------------------------------------------------------</td>
<td>-----------------------------------------------</td>
<td>------------------------------------------</td>
<td>------------------------------------------</td>
</tr>
<tr>
<td>C</td>
<td>H</td>
<td>I</td>
<td>A</td>
<td>B</td>
<td>C</td>
</tr>
<tr>
<td>-----------------------------</td>
<td>---------------------------------------</td>
<td>-------------------------------------------------------------</td>
<td>-----------------------------------------------</td>
<td>------------------------------------------</td>
<td>------------------------------------------</td>
</tr>
<tr>
<td>Movable property (seats, desks, cabinets) 10%</td>
<td>289,488,44</td>
<td>30,779,07</td>
<td>0,00</td>
<td>0,00</td>
<td>0,00</td>
</tr>
<tr>
<td>Miscellaneous machinery and installations 12.5%</td>
<td>50</td>
<td>0,00</td>
<td>0,00</td>
<td>0,00</td>
<td>0,00</td>
</tr>
<tr>
<td>Telecomcommunications equipment 25%</td>
<td>58,771,60</td>
<td>27,399,69</td>
<td>0,00</td>
<td>0,00</td>
<td>0,00</td>
</tr>
<tr>
<td>IT hardware 25%</td>
<td>138,166,18</td>
<td>17,106,33</td>
<td>0,00</td>
<td>0,00</td>
<td>0,00</td>
</tr>
<tr>
<td>IT software 25%</td>
<td>61,211,09</td>
<td>19,404,39</td>
<td>0,00</td>
<td>0,00</td>
<td>0,00</td>
</tr>
<tr>
<td>Opening balances 2010 (historical cost)</td>
<td>138,166,18</td>
<td>17,106,33</td>
<td>0,00</td>
<td>0,00</td>
<td>0,00</td>
</tr>
<tr>
<td>Plus Transfers</td>
<td>-9,341,83</td>
<td>1,443,04</td>
<td>0,00</td>
<td>0,00</td>
<td>0,00</td>
</tr>
<tr>
<td>Result Closing balance at historical cost</td>
<td>54,504,43</td>
<td>137,311,16</td>
<td>0,00</td>
<td>0,00</td>
<td>0,00</td>
</tr>
<tr>
<td>Plus Depreciation charge for the budgetary period 2010</td>
<td>8,146,14</td>
<td>12,270,91</td>
<td>0,00</td>
<td>0,00</td>
<td>0,00</td>
</tr>
<tr>
<td>Net book value of fixed assets on 31/12/2010</td>
<td>22,953,56</td>
<td>18,112,72</td>
<td>0,00</td>
<td>0,00</td>
<td>0,00</td>
</tr>
<tr>
<td>Net book value of fixed assets on 31/12/2010</td>
<td>10,186,98</td>
<td>24,391,28</td>
<td>0,00</td>
<td>0,00</td>
<td>0,00</td>
</tr>
</tbody>
</table>