



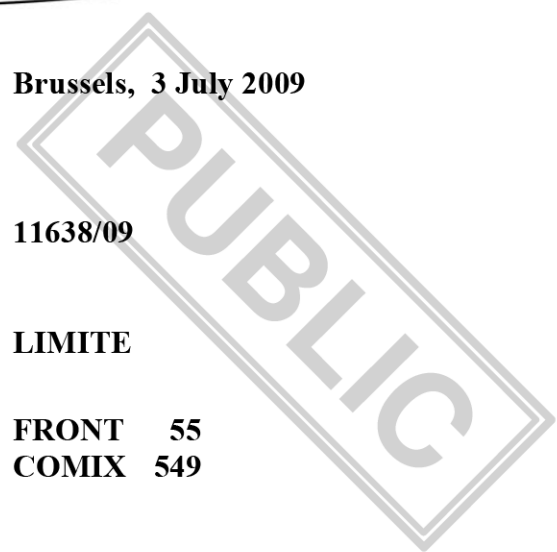
**COUNCIL OF
THE EUROPEAN UNION**

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NOTE

from :	General Secretariat
to :	Delegations
Subject :	Frontex Final Annual Accounts for 2008

1. Article 30(6) of the Council Regulation establishing a European Agency for the Management of Operational Cooperation at the External Borders of the Member States of the European Union provides that:

"By 1 July of the following year at the latest, the Executive Director shall send the final accounts, together with the opinion of the Management Board, to the Commission, the Court of Auditors, the European Parliament and the Council as well as the countries associated with the implementation, application and development of the Schengen acquis."

2. The attached Final Annual Accounts for 2008 was forwarded by the Frontex Agency to the Council on 30 June 2009.



FRONTEX

LIBERTAS SECURITAS JUSTITIA

European Agency for the Management of Operational Cooperation at the External Borders
of the Member States of the European Union

FINAL ACCOUNTS FOR 2008

Warsaw, June 2009

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Introduction

The annual accounts are drawn up in accordance with Article 84 of European Agency for the Management of the Operational Cooperation at the External Borders of the Member States of the European Union (hereinafter Frontex) Financial Regulation adopted by the Management Board 30 June 2005 and amended by the Management Board decision no 36/2008 of 16 December 2008. The annual accounts of Frontex include the financial statements and the report on implementation of the budget.

The objectives of financial statements are to provide information about the financial position, performance and cash flows of Frontex that is useful to a wide range of users.

The financial statements have been prepared according to the accounting rules adopted by the European Commission's accountant, following the principles of accrual based accountancy where the economic outturn, balance and cash flow are concerned. It should be noted that under Frontex Financial Regulation, the accounts consist of the general accounts and the budget accounts, both kept in euro on the basis of the calendar year (Article 84).

The general accounts are accrual accounts which mean that the effects of transactions and other events are recognised when those transactions or events occur. They are based on the IPSAS (International Public Sector Accounting Standards). The general accounts allow for the preparation of the financial statements as they show all revenues and expenses for the financial year and are designed to establish the financial position in the form of a balance sheet at 31 December.

The budget execution is prepared on the basis of a modified cash accounting. In cash accounting system, payments made and revenue received are recorded. Modified cash accounts means that payment appropriations carried over are also recorded. They are used to produce the budgetary outturn account and reports on budget implementation.

These provisions lead to discrepancies between the general accounts and the budget accounts.

The accounting policies have been applied consistently throughout the period.

According to Article 82 of Frontex Financial Regulation, Agency's accounting officer shall send to the Commission's accounting officer and the Court of Auditors by no later than 1 March of the following year its provisional accounts, together with the report on budgetary and financial management during the year.

The Director shall send the final accounts, together with the opinion of the management board, to the Commission's accounting officer, the Court of Auditors, the European Parliament and the Council, by 1 July of the following year at the latest.

The final accounts shall be published in the *Official Journal of the European Union* by 15 November of the following year.

Summary of activities in 2008

Frontex' extended portfolio of Products and Services delivered during 2008 requires limiting this general reporting to a number of selected items. The following descriptions focus on key operations or key events carried out in 2008 under the coordinative responsibility of Frontex. A try was given to balance between operational and administrative issues following the new organizational structure of the Agency.

1. Operations Division

1.1. Joint Operations (JO)

Joint Operation HERA 2008 (Sea Border Sector) became practically a permanent activity by extending the operational period – from 283 operational days in to 405 operational days in JO 2008 (including extension to 15.03.2009). This succeeded in a reduction of illegal immigration flows to the Canary Islands. The operation also enhanced the cooperation with third countries, Senegal and Mauritania.

With regard to the Joint Operation POSEIDON (combined with Sea Border Sector and Land Border Sector) the number of operational days compared to 2007 was increased from 60 to 292 (sea borders) and 40 to 224 (land borders) making JO POSEIDON practically a permanent activity. This also shows in almost 4000 patrolling hours performed by technical means deployed (participating Member States and host Member States);

Joint Operation FOCAL POINTS 2008 (Land Border Sector) was prepared to act as a platform for other Frontex activities. The enlarged interest and contribution of Member States in JO Focal Points 2008 mainly showed in a higher number of guest officers deployed and increased number of total deployment days (60 guest officers and 3142 deployment days).

Three phases of the JO Hammer were carried out in 2008, covering approx 95 - 99% of non Schengen flights per operational area. 25 participating Member States/Schengen Associated Countries, 115 airports involved (mainly focusing on low cost carriers) and 189 deployment locations made available for deployment. The JO Hammer has provided a valuable insight into illegal migration at smaller European airports.

The assistance in organizing joint return operations (JRO) was provided in 24 cases. Finally, 15 operations were accomplished jointly with the total number of 801 returnees. In total 20 Member States/Schengen Associated Countries took part in JRO, out of which seven were also organizers. The co-financing of JRO represents a new type of assistance and support to be provided to Member States/Schengen Associated Countries.

1.2. Risk Analysis (RAU)

Working arrangements with Western Balkan countries (for the planned exchange of statistical data) and the establishment of cooperation with Russian Federation, Moldova and Ukraine have positively influenced RAU's capacity to plan future coordinated activities of Frontex.

The work regarding the Common Integrated Risk Analysis Model (CIRAM) has been reinvigorated in the latter part of 2008, which has led to progress in the definition of Frontex Risk Analysis Network (FRAN) indicators. External factors, such as the European Surveillance System (EUROSUR) developments, proposed amendments to Dublin II, Common European Asylum System and EUODAC regulations have

only indirectly affected the work of RAU. They all fall under the wider European attempts to establish a common European integrated border management, immigration and asylum system.

In 2008, FRAN as the system for the monthly statistical data exchange in the area of illegal migration with all EU and Schengen Member States has been improved significantly. Frontex Risk Analysis developed the FRAN quarterlies, a set of regular publications designed to strengthen the monitoring of the situation at the EU external borders.

The FISO project has been extremely useful, since it has allowed analysts working on different Tailored Risk Analysis (TRA) to obtain relevant and timely information/intelligence. FISO offices were established in Madrid for the strategic area including Spain and Portugal, in Rome for the Central Mediterranean and in Athens for Greece, Bulgaria, Cyprus and Romania.

In order to complete and enhance the concept of interoperability, the partnership between Frontex and the analytical units in the Member States has revealed the need to progress in developing the analytical standards both at Frontex and in the Member State by elaborating structural analytical guidelines to which an advanced program of training would be attached. For this reason, RAU developed the FronBAC program, aiming at effectively setting up the analytical community and jointly reinforcing the analytical capacities of the analysis units of Border Guards in the Member States and, in parallel, the members of RAU at Frontex.

1.3. Frontex Situation Centre (FSC)

The business concept for the Frontex Situation Centre was developed during the first quarter of 2008. Several external and internal developments have impacted on the outcome and on the implementation activities. Frontex Situation Centre was created to maintain and providing a constant and short term picture of the situation at the external borders of the EU. The Frontex Situation Centre functions as the single and central organisational hub in Frontex to channel and manage all incoming and outgoing formal information. Specifically for operational information related to Joint Operations.

2. Capacity Building Division

2.1. Training (TRU)

In 2008 the Frontex Training Unit ran a significant number of seminars and training courses. It has also provided common training tools to Member States via training co-coordinators. This includes e.g. Common Core Curriculum training on key facts and procedures in each Member State, specialist trainings, and training of mid-level officer on operational activities, leadership, management and application of the Schengen Borders Code.

In addition, guaranteeing professional performance of the courses and training activities, TRU staff made a significant contribution to preparation and delivery of these common activities.

2.2. Pooled Resources

Already the third Rapid Border Intervention Teams (RABIT) exercise called DACIA 2008 was carried out in October 2008 at the external land border between Romania and Moldova. Besides general aims such as testing the mechanism for deploying Rapid Border Intervention Teams and developing the deployment capacity within Frontex, all EU Member States and Schengen Associated Countries (Island and Norway), additional new objectives of this exercise increased the overall preparedness:

- A shorter procedural phase, i.e. only 10 days between the request and the start of the operation;

- Higher number of deployed team members (49) and actively participating states (23);
- Quick deployment of technical equipment from the Centralised Record of Available Technical Equipment (CRATE).

The first step in deploying technical equipment from CRATE together with Rapid Border Intervention Teams had been made in this exercise. One helicopter from Poland and one mobile thermo-vision system from Austria were successfully deployed consequent to a very short planning phase which started only after the receipt of the Request from Romania.

3. Administration Division

3.1. Human Resources (HR)

Overall, Frontex has made substantial progress in the area of personnel management. From January to December 2008, the number of persons (including Seconded National Experts) in Frontex has increased by 42%. On 31 December 2008, 185 persons were employed in Frontex, of which 75 were temporary agents, 44 were contract agents and 66 were Seconded National Experts.

HR aimed at standardizing the approach to all processes in the area of competency. Annual staff appraisals have been initiated and will be fully implemented in 2009 for the first time. There were 33 trainings organized in Frontex: 20 external and 13 in-house. In total, 252 staff members were trained: 189 in-house and 63 externally.

3.2. Information and Communication Technology Sector (ICT)

The increased number of Frontex employees and a wide collection of ICT requirements have been key drivers of all the activities in the ICT Sector.

The budget 2008 was allocated for the development of the following main systems and infrastructures:

- Redundant Network Infrastructure ready for regional offices and multimedia flow;
- High Reliability Servers with Backup;
- Audio Video Conferencing Infrastructure;
- Secure Area/Network Definition and Design;
- Information Security Programme and Risk Analysis Report;
- Correspondence Management;
- CRATE for Pooled Resources;
- Knowledge Management for Risk Analysis.

3.3. Agency Services

From the point of view of the Agency Services and Security Sector the most important development in the Agency during 2008 was the continuing growth of the Agency in number of staff. An important task was also to provide extended office space to cater for the increased staff numbers. In 2008 the office space of the Agency has more than doubled, from approximately 2700 sqm in the previous year to approximately 5700 sqm in November 2008.

3.4. Finance

Visits of the European Court of Auditors and the Internal Audit Services made clear that the number of processes within Frontex and within the Finance and Procurement Unit have been developed and improved but will continue to deserve attention.

The Finance and Procurement Unit concentrates mostly on:

- Reporting on budget implementation;
- Finance and procurement work;
- Developing and describing procedures and systems for Frontex.

Other important remarks that relate to the Unit but where the responsibility lies (mainly) with other units are:

- The number of exceptions that require attention and will be object of special care;
- Payment delays related to operational activities.

The number of procurement requests increased with 100% and have been dealt with without a significant real increase in staff.

Declaration of Assurance of the Executive Director

I, the undersigned, Executive Director of Frontex, in my capacity as Authorising Officer,

- declare that the information contained in the annual accounts for the year 2008 report gives a true and fair view;
- state that I have reasonable assurance that the resources assigned to the activities described in this report have been used for their intended purpose and in accordance with the principles of sound financial management, and that the control procedures put in place give the necessary guarantees concerning the legality and regularity of the underlying transactions. This reasonable assurance is based on my own judgment and on the information at my disposal, such as the results of the ex-ante and ex-post controls, the recommendations from the European Parliament's Committee for Budgets and the observations of the Court of Auditors; and
- confirm that I am not aware of any matter not reported in this declaration that could harm the interests of the Agency in general.

Ilkka Laitinen

Executive Director

Certificate of Accounting Officer

The annual accounts of Frontex for the year 2008 have been prepared in accordance with the Financial Regulation of the EC and the accounting rules adopted by the Commission's Accounting Officer, as are to be applied by all the institutions and community bodies.

I acknowledge my responsibility for the preparation and presentation of the annual accounts of Frontex in accordance with Article 61 of the Financial Regulation.

I hereby certify that based on the information provided by the Authorising Officer, and on such checks as I deemed necessary to sign off the accounts, I have reasonable assurance that the accounts present a true and fair view of the financial position of the Frontex Agency in all material aspects.

Tea Tomingas
Accounting Officer

1 Financial statements 2008

1.1 Balance Sheet

In euros	NOTE	31.12.2008	31.12.2007	Variation
A. NON CURRENT ASSETS				
Intangible fixed assets	2.1.1.1	682,595.00	102,852.48	579,742.52
Tangible fixed assets	2.1.1.2	2,416,687.13	588,196.17	1,828,490.96
Plant and equipment		0.00	22,304.28	-22,304.28
Computer hardware		1,814,666.00	268,295.40	1,546,370.60
Furniture and vehicles		72,516.00	55,165.65	17,350.35
Other fixtures and fittings		529,505.13	242,430.84	287,074.29
TOTAL NON CURRENT ASSETS		3,099,282.13	691,048.65	2,408,233.48
B. CURRENT ASSETS				
Short-term pre-financing	2.1.2.1	212,407.13	40,000.00	172,407.13
Short-term receivables	2.1.2.2	1,412,611.19	1,456,367.65	-43,756.46
Current receivables		1,389,435.63	1,391,591.43	-2,155.80
Sundry receivables		22,672.45	63,616.44	-40,943.99
Other		503.11	1,159.78	-656.67
Cash and cash equivalents	2.1.2.3	28,604,623.67	32,637,363.39	-4,032,739.72
TOTAL CURRENT ASSETS		30,229,641.99	34,133,731.04	-3,904,089.05
TOTAL ASSETS		33,328,924.12	34,824,779.69	-1,495,855.57
C. CURRENT LIABILITIES				
Accounts payables	2.1.3.1	32,351,115.86	22,960,785.53	9,390,330.33
Current payables		4,860,347.59	3,877,366.53	982,981.06
Sundry payables		126,292.43	8,172.67	118,119.76
Other		27,364,475.84	19,075,246.33	8,289,229.51
Accrued charges		15,793,300.70	8,482,696.10	7,310,604.60
Deferrals and accruals with consolidated EC entities		99,894.30	0.00	99,894.30
Accounts payable with consolidated EC entities		11,471,280.84	10,592,550.23	878,730.61
TOTAL CURRENT LIABILITIES		32,351,115.86	22,960,785.53	9,390,330.33
TOTAL LIABILITIES		32,351,115.86	22,960,785.53	9,390,330.33
D. NET ASSETS /LIABILITIES				
Accumulated surplus/deficit		11,863,994.16	9,547,048.17	2,316,945.99
Economic result of the year		-10,886,185.90	2,316,945.99	-13,203,131.89
TOTAL NET ASSETS/LIABILITIES		977,808.26	11,863,994.16	-10,886,185.90

1.2 Economic outturn account

In euros	NOTE	2008	2007
OPERATING REVENUE	2.2.1		
Revenues from administrative operations		663.04	1,576.90
Other		45,498,114.69	32,302,960.73
OPERATING REVENUE TOTAL		45,498,777.73	32,304,537.63
OPERATING EXPENSES	2.2.2		
Administrative expenses:		-17,182,441.12	-9,098,955.12
Staff expenses		-7,330,488.64	-4,089,833.63
Fixed asset related expenses		-435,673.48	-78,330.91
Other administrative expenses		-9,416,279.00	-4,930,790.58
Operating expenses:		-39,200,013.23	-20,887,428.81
Other operating expenses		-39,200,013.23	-20,887,428.81
OPERATING EXPENSES TOTAL		-56,382,454.35	-29,986,383.93
SURPLUS/(DEFICIT) FROM OPERATING ACTIVITIES		-10,883,676.62	2,318,153.70
Financial operations expenses		-2,509.28	-1,207.71
SURPLUS/(DEFICIT) FROM NON-OPERATING ACTIVITIES		-2,509.28	-1,207.71
SURPLUS/(DEFICIT) FROM ORDINARY ACTIVITIES		-10,886,185.90	2,316,945.99
ECONOMIC RESULT FOR THE YEAR		-10,886,185.90	2,316,945.99

1.3 Cash flow

(indirect method)

In euros	2008	2007
Surplus/(deficit) from ordinary activities	-10,886,185.90	2,316,945.99
Operating activities		
Amortization (intangible fixed assets)	140,807.72	4,578.62
Depreciation (tangible fixed assets)	294,037.09	73,752.29
Increase/(decrease) in Provisions for risks and liabilities	0.00	-8,475.01
(Increase)/decrease in Short term Pre-financing	-172,407.13	-40,000.00
(Increase)/decrease in Short term Receivables	44,259.57	-1,385,987.34
(Increase)/decrease in Receivables related to EC entities	-503.11	4,402.16
Increase/(decrease) in Accounts payable	8,511,599.72	9,827,747.53
Increase/(decrease) in Liabilities related to EC entities	878,730.61	8,346,495.38
Net Cash Flow from operating activities	-1,189,661.43	19,139,459.62
Investing activities		
Purchase of tangible and intangible fixed assets (-)	-2,844,331.16	-738,536.78
Proceeds from tangible and intangible fixed assets (+)	1,252.87	0.00
Net cash flow from investing activities	-2,843,078.29	-738,536.78
Net increase/(decrease) in cash and cash equivalents	-4,032,739.72	18,400,922.84
Cash and cash equivalents at the beginning of the period	32,637,363.39	14,236,440.55
Cash and cash equivalents at the end of the period	28,604,623.67	32,637,363.39

1.4 Statement of changes in capital

In euros	Reserves		Accumulated Surplus / Deficit	Economic result of the year	Capital (total)
	Capital	Fair value reserve	Other reserves		
Balance as of 31 December 2007		0.00	0.00	2,316,945.99	11,863,994.16
Allocation of the Economic Result of Previous Year		0.00	0.00	-2,316,945.99	0.00
Economic result of the year		0.00	0.00	-10,886,185.90	-10,886,185.90
Balance as of 31 December 2008		0.00	0.00	-10,886,185.90	977,808.26

1.5 Segment reporting

In euros

Policy area PA18	2008	2007
Operating revenue		
Revenues from administrative operations	663.04	1,576.90
Other operating revenues	45,498,114.69	32,302,960.73
TOTAL OPERATING REVENUE	45,498,777.73	32,304,537.63
Administrative expenses		
Staff expenses	-7,330,488.64	-4,089,833.63
Fixed asset related expenses	-435,673.48	-78,330.91
Other administrative expenses	-9,416,279.00	-4,930,790.58
TOTAL ADMINISTRATIVE EXPENSES	-17,182,441.12	-9,098,955.12
Operational expenses		
Other operational expenses	-39,200,013.23	-20,887,428.81
TOTAL OPERATIONAL EXPENSES	-39,200,013.23	-20,887,428.81
Surplus/(Deficit) from operating activities	-10,883,676.62	2,318,153.70

2 Annex to Financial Statements

2.1 Notes to the Balance Sheet

2.1.1 Non current assets

Fixed assets are considered to be assets with an acquisition price value above 420 euros and are expected to be used during more than one year. The assets with an acquisition price value below 420 euros and with expected using year less than one year have been charged to the economic outturn account. Repairs and maintenance are reflected as running expenses during the financial period in which they are incurred.

The assets were valued at their acquisition price minus depreciations, in order to give a fair view of Frontex assets. The depreciation method chosen is the straight-line method. The depreciation rates are the coefficients used at the European Commission. The depreciation annual percentage rates per asset types are as follows:

Intangible fixed assets:

Computer software	25.0%
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Tangible fixed assets:

Specific equipment	25.0%
Transport equipment	25.0%
Computers, servers, printers etc.	25.0%
Telecommunications and audiovisual equipment	25.0%
Safety and protective equipment	12.5%
Equipment for kitchen	12.5%

2.1.1.1 Intangible fixed assets

In euros		
2008	Computer Software	Total
Gross carrying amounts 01.01.2008	107,431.10	107,431.10
Additions	721,624.80	721,624.80
Transfer between headings	-1,228.07	-1,228.07
Gross carrying amounts 31.12.2008	827,827.83	827,827.83
Accumulated amortization and impairment 01.01.2008	-4,578.62	-4,578.62
Amortization	-140,807.72	-140,807.72
Transfer between headings	153.51	153.51
Accumulated amortization and impairment 31.12.2008	-145,232.83	-145,232.83
Net carrying amounts 31.12.2008	682,595.00	682,595.00

2.1.1.2 Tangible fixed assets

In euros	Plant and Equipment	Computer hardware	Furniture and vehicles	Other Fixtures and Fittings	Total
Gross carrying amounts 01.01.2008	26,765.16	318,771.60	70,570.94	252,958.29	669,065.99
Additions	0.00	1,694,449.36	10,173.29	418,083.71	2,122,706.36
Disposals	0.00	-1,290.00	0.00	-906.43	-2,196.43
Transfer between headings	-26,765.16	65,990.35	35,843.73	-73,840.85	1,228.07
Gross carrying amounts 31.12.2008	0.00	2,077,921.31	116,587.96	596,294.72	2,790,803.99
Accumulated amortization and impairment 01.01.2008	-4,460.88	-50,476.20	-15,405.29	-10,527.45	-80,869.82
Depreciation	0.00	-212,034.13	-27,733.04	-54,269.92	-294,037.09
Disposals	0.00	376.00	0.00	567.56	943.56
Transfer between headings	4,460.88	-1,120.98	-933.63	-2,559.78	-153.51
Accumulated amortization and impairment 31.12.2008	0.00	-263,255.31	-44,071.96	-66,789.59	-374,116.86
Net carrying amounts 31.12.2008	0.00	1,814,666.00	72,516.00	529,505.13	2,416,687.13

2.1.2 Current assets

2.1.2.1 Short-term pre-financing

The balance 212.407.13 euros is equivalent to cash advance paid in 2008 to suppliers for goods that will be delivered during 2009 and pre-financing payments in relation to ongoing grant agreements for which the expenses are expected to incur during next year.

2.1.2.2 Short-term receivables

In euros		Balance as of 31 December 2008			Balance as of 31 December 2007			
Receivables from:	Total	Doubtful amounts	Amounts written off	Net value	Total	Doubtful amounts	Amounts written off	Net value
1. Member States	1,308,567.44	0.00	0.00	1,308,567.44	461,025.80	0.00	0.00	461,025.80
2. EFTA	70,754.78	0.00	0.00	70,754.78	917,952.00	0.00	0.00	917,952.00
3. Staff	22,672.45	0.00	0.00	22,672.45	63,616.44	0.00	0.00	63,616.44
4. Other	10,195.80	0.00	0.00	10,195.80	9,430.62	0.00	0.00	9,430.62
5. Customers	420.72	0.00	0.00	420.72	4,342.79	0.00	0.00	4,342.79
Total	1,412,611.19	0.00	0.00	1,412,611.19	1,456,367.65	0.00	0.00	1,456,367.65

Short-term receivables totaling 1,412,611.19 euros are composed of:

1. 1,308,567.44 euros:
 - 1,307,769.09 euros: VAT receivable against Polish Tax Board. Frontex is entitled to VAT reimbursement from Polish Tax Board on purchases greater than 500 PLN (approximately 122 euros). The total amount corresponds to VAT paid during the year 2008. Previous claims have been recovered.
 - 798.35 euros: outstanding recovery orders.
2. 70,754.78 euros: outstanding amounts are to be received from the Schengen Associated Countries as contributions to Frontex activities.
3. 22,672.45 euros: the open balance reflects mainly salary advances to Frontex staff which will be settled throughout the year 2009.
4. 10,195.80 euros: debit notes to be issued in 2009.
5. 420.72 euros: amounts due by debtors as regards recovery orders.

2.1.2.3 Cash and equivalents

	PLN	EUR	Exchange rate	Total EUR
Current accounts:				
Bank account PLN	957,683.08		4.1535	230,572.55
Bank account EUR		28,374,051.12	1.0000	28,374,051.12
Total	957,683.08	28,374,051.12		28,604,623.67

The Agency held in total two bank accounts, one in EUR and the other in PLN. Both of them were kept in Nordea Bank Poland.

The interest was accrued monthly. During the financial year 2008, Frontex received bank interests in total amount of 474,117.65 euros which shall be reimbursed to the Commission.

2.1.3 Current liabilities

2.1.3.1 Accounts payable

In euros	Balance as of 31 December 2008
Current payables:	4,860,347.59
Member States	4,323,492.61
Vendors	440,490.48
Other payables from public bodies	55,360.77
Third States	30,593.06
EFTA	10,410.67
Sundry payables:	126,292.43
Staff	126,292.43
Other payables:	27,364,475.84
Accrued charges:	15,793,300.70
Other accrued charges	15,665,679.44
Untaken annual leave	127,621.26
Accounts payable with consolidated EC entities:	11,471,280.84
Accounts payables with consolidated EC entities	11,065,668.58
Pre-financing received from consolidated EC entities	405,612.26
Deferred income and accrued expenses with consolidated EC entities	99,894.30
Total	32,351,115.86

Short-term payables totaling 32,351,115.86 euros are composed of:

1. 4,860,347.59 euros: open invoices, cost claims, applications for reimbursement etc. that were outstanding at year end.
2. 126,292.43 euros: miscellaneous amounts concerning staff expenses (e.g. social security contributions etc.).
3. 15,665,679.44 euros: pending amounts owed, whose invoices were not arrived up to 31.12.2008. Also the estimated expenses of pre-financing given 2008 are included.
4. 127,621.26 euros: the amount reflects Frontex staff holiday days carried forward to next year.
5. 11,471,280.84 euros consists of:
 - 10,551,836.56 euros: pre-financing balance (2007 Budget Outturn Account) reimbursed to the Commission in February 2009 but remained as outstanding as at 31.12.2008,
 - 504,615.02 euros: accrued bank interests (for years 2007 and 2008),

- 9,217.00 euros: due to other European Institutions and Agencies,
- 405,612.26 euros: pre-financing received from DG JLS for the grant agreement “Core Country Group for Return Matters (JLS/2007/MMSIA/Return/014)”.

2.2 Notes to the economic outturn account

2.2.1 Operating revenue

In Euros	2008
Revenue from administrative operations:	663.04
Administrative revenue with consolidated EC entities	663.04
Other operating revenues:	45,498,114.69
EC Subsidy	42,633,000.00
Norway contribution	1,547,544.00
UK contribution	570,000.00
Exchange rate gains	347,617.01
Ireland contribution	250,000.00
Iceland contribution	75,507.00
Switzerland contribution	70,754.78
Other	3,691.90
Total	45,498,777.73

2.2.2 Operating expenses

In Euros	2008
Administrative Expenses:	-17,182,441.12
Staff expenses:	-7,330,488.64
Staff Costs (excluding SNEs and others experts)	-5,495,003.92
Allowances (excluding SNEs and other experts)	-1,424,789.09
Staff perquisites and social activities	-174,827.17
Social security expenses	-235,868.46
Fixed Assets Expenses	-435,673.48
Administrative Expenses:	-9,416,279.00
Experts and related expenditure (including SNEs and other experts)	-3,505,547.44
Office premises rent and maintenance	-1,893,959.49
Office Supplies and maintenance	-490,742.05
Missions	-386,481.40
Translation expenses	-378,411.86
Communications and publications	-313,122.72
Recruitment costs	-128,556.53
Training Costs	-93,477.93
Other goods and services	-2,225,979.58
Operational Expenses:	-39,200,013.23
Operational expenses	-38,785,656.23
Exchange rate losses	-414,357.00
Total	-56,382,454.35

2.2.3 Financial expenses

Financial expenses in the amount of 2,509.28 euros relate to bank fees.

2.3 Contingent liabilities

Operating lease

- 1) Short-term operating lease expenses as regards office premises rent to be paid during the year 2009 equal to 1,933,652.16 euros.
- 2) Long-term operating lease expenses have not been taken into account, since the contract with the lessor includes a clause stating the possibility to terminate the contract in six months advance notice period.

Commitments for future funding

- 1) Contractual commitments, for which budget commitments as at 31.12.2008 had not yet been made, amounted to 456,165.60 euros. This amount covers office maintenance and security expenses foreseen during the year 2009.
- 2) RAL – Commitments against appropriations not yet consumed amount to 313,609.90 euros (i.e. total RAL for budgetary commitments 30,339,939.81 euros less cut-off expenses included in the economic outturn 30,026,329.91 euros).

Legal cases

Frontex has one ongoing litigation related to tender procedure. The Applicant claimed damages for the amount of 500,000.00 euros suffered from the rejection of his offer, as well as legal costs incurred in connection with the Application (around 20,000.00 euros). However, it should be noted that the probability to lose the case has been estimated very low.

Legal Framework

The financial statements 2008 of the Agency are in euros.

This report on financial and budgetary management has been prepared in accordance with Article 76 of the Financial Regulation of the Agency adopted 30 June 2005, amended by the Management Board decision no 36/2008 of 16 December 2008.

Accounting principles

Unit of account (Articles 17 and 80 of the Financial Regulation)

The budget shall be drawn up and implemented in euro and the accounts shall be presented in euro.

However, for cash-flow purposes, the accounting officer and, in the case of imprest accounts, imprest administrators shall be authorised to carry out operations in national currencies as laid down in the financial rules of the Agency.

Going-concern (Article 78 of the Financial Regulation, Article 175 of the Financial Implementing Rules)

For the purposes of preparing the financial statements, the institutions and the bodies referred to in Article 185 of the General Financial Regulation shall be deemed to be established for an indefinite duration.

Prudence (Article 78 of the Financial Regulation, Article 176 of the Financial Implementing Rules)

Assets and income shall not be overstated and liabilities and charges shall not be understated. The principle of prudence does not allow the creation of hidden reserves or undue provisions.

Consistent accounting methods (Article 78 of the Financial Regulation, Article 177 of the Financial Implementing Rules)

The structure of the components of the financial statements and the accounting methods and valuation rules may not be changed from one year to the next.

Comparability of information (Article 78 of the Financial Regulation, Article 178 of the Financial Implementing Rules)

For each item the financial statements shall also show the amount of the corresponding item the previous year.

Materiality (Article 78 of the Financial Regulation, Article 179 of the Financial Implementing Rules)

All operations which are of significance for the information sought shall be taken into account in the financial statements. Materiality shall be assessed in particular by reference to the nature of the transaction or the amount. Transactions may be aggregated where:

- (a) the transactions are identical in nature, even if the amounts are large;
- (b) the amounts are negligible;
- (c) aggregation makes for clarity in the financial statements.

No-netting (Article 78 of the Financial Regulation, Article 180 of the Financial Implementing Rules)

Receivables and debts may not be offset against each other, nor may charges and income, save where charges and income derive from the same transaction, from similar transactions or from hedging operations and provided that they are not individually material.

Reality over appearance (Article 78 of the Financial Regulation, Article 181 of the Financial Implementing Rules)

Accounting events recorded in the financial statements shall be presented by reference to their economic nature.

Entry of transactions in the accounts (Article 79 of the Financial Regulation, Article 182 of the Financial Implementing Rules)

Every transaction shall be entered in the accounts where:

- (a) the economic impact is such as to increase or reduce the assets or liabilities of the Agency;
- (b) a reliable estimate can be given of its cost or value.

Valuation of assets and liabilities (Article 79 of the Financial Regulation, Article 183 of the Financial Implementing Rules)

Assets and liabilities shall be valued at purchase price or production cost. However, the value of non financial fixed assets shall be written down for depreciation. In addition a write-down may be applied where the value of an asset decreases and an increase in the value of a liability may be covered by a provision.

Accrual-based accounting (Article 79 of the Financial Regulation)

The financial statements shall show the charges and income for the financial year, regardless of the date of payment or collection.

3 Reports on implementation of the budget 2008

3.1 Budget execution 2008

In Euros

Origin of revenue	REVENUE Revenue entered in the final budget for the financial year	Revenue collected	Expenditure allocation	EXPENDITURE									
				APPROPRIATIONS UNDER THE FINAL BUDGET					APPROPRIATIONS CARRIED OVER FROM THE PREVIOUS FINANCIAL YEAR				
				entered	committed	paid	carried over	cancelled	entered	committed	paid	carried over	cancelled
Fees			Title I Staff	13,450,000	11,574,336	11,030,274	544,061	1,875,664	1,434,742	1,434,742	117,256	0	1,317,486
Community subsidies	68,000,000	42,633,000	Title 2 Administration	6,447,000	5,365,993	4,056,611	2,116,705	273,685	2,592,116	2,592,116	2,225,723	0	366,393
Other subsidies	2,432,000	3,361,003	Title III Operating expenditure	50,535,000	47,299,143	21,036,845	26,866,176	2,631,979	18,398,621	18,398,621	11,733,357	0	6,665,265
Other revenue	814,771	488,815	Earmarked revenue	814,771	814,771	1,773	812,998	0	0	0	0	0	0
TOTAL	71,246,771	46,482,818	TOTAL	71,246,771	65,054,243	36,125,503	30,339,940	4,781,328	22,425,479	22,425,479	14,076,336	0	8,349,144

3.2 Budgetary outturn account

In euros	2008	2007
Revenue:		
Commission subsidy	42,633,000.00	40,991,159.69
Other subsidies	3,361,003.00	820,300.00
Other revenue	488,815.21	8,663.13
Total revenue	46,482,818.21	41,820,122.82
Expenditure:		
Title I Staff		
Payments	-11,030,274.26	-6,332,280.16
Appropriations carried over	-544,061.40	-1,434,741.52
Title II Administrative Expenses		
Payments	-4,056,610.64	-1,765,453.29
Appropriations carried over	-2,116,704.72	-2,592,116.49
Title III Operating Expenditure		
Payments	-21,038,618.36	-5,213,857.28
Appropriations carried over	-27,679,173.69	-18,398,621.39
Total expenditure	-66,465,443.07	-35,737,070.13
Outturn for the financial year	-19,982,624.86	6,083,052.69
Cancellation of unused payment appropriations carried over from previous year	8,349,143.59	4,688,535.03
Exchange differences for the year (gain +/-loss -)	-20,780.06	-377,831.87
Balance of the Outturn Account for the financial year	-11,654,261.33	10,393,755.85
Balance year N-1	10,551,836.56	2,234,453.55
Positive balance from year N-1 reimbursed in year N to the Commission	0.00	-2,234,453.55
Adjustment Balance year N-2	0.00	158,080.71
Final balance of the Outturn Account for the financial year	-1,102,424.77	10,551,836.56
Not included in the budget outturn:		
Interest received by 31/12/N on the Commission subsidy funds and to be reimbursed to the Commission (liability)	474,117.65	30,497.37

3.3 Current year appropriations C1 – committed in 2008 and paid in 2008

Budget item	Appropriations	Executed Commitments	Executed Payments	To be Carried Forward			Not Used
				Automatic Carry Forward	Non-automatic Carry Forward	Carry Forward total	
	(A)	(B)	(C)	(D)	(E)	(D) + (E)	(A) - (B) - (E)
Title 1 Staff:							
1100 Basic salaries	5,000,000.00	4,396,161.99	4,396,161.99	0.00	0.00	0.00	603,838.01
1101 Family allowances	618,000.00	368,715.13	368,715.13	0.00	0.00	0.00	249,284.87
1102 Expatriation and foreign residence allowances	771,000.00	608,206.61	608,206.61	0.00	0.00	0.00	162,793.39
1111 Contracted staff	1,258,000.00	1,143,000.00	1,139,904.64	3,095.36	0.00	3,095.36	115,000.00
1112 Seconded National Experts	3,328,000.00	3,175,200.00	3,167,330.10	7,869.90	0.00	7,869.90	152,800.00
1130 Insurance against sickness	207,000.00	164,917.80	164,917.80	0.00	0.00	0.00	42,082.20
1131 Insurance against occupational disease and accidents	44,000.00	34,446.27	34,446.27	0.00	0.00	0.00	9,553.73
1132 Insurance against unemployment	82,000.00	65,105.39	65,105.39	0.00	0.00	0.00	16,894.61
1140 Birth allowances and death grants	11,000.00	793.24	793.24	0.00	0.00	0.00	10,206.76
1141 Annual travel expenses to the place of origin	148,000.00	68,450.37	68,450.37	0.00	0.00	0.00	79,549.63
1150 Overtime	15,000.00	0.00	0.00	0.00	0.00	0.00	15,000.00
1180 Travel expenses on taking up duties and at end of contract	25,000.00	13,000.00	8,708.29	4,291.71	0.00	4,291.71	12,000.00
1181 Installation, resettlement and transfer allowances for temporary agents	354,000.00	293,042.57	203,042.57	90,000.00	0.00	90,000.00	60,957.43

Budget item	Appropriations	Executed Commitments	Executed Payments	To be Carried Forward			Not Used
				Automatic Carry Forward	Non-automatic Carry Forward	Carry Forward total	
	(A)	(B)	(C)	(D)	(E)	(D) + (E)	(A) - (B) - (E)
1182 Removal expenses for temporary agents	90,000.00	53,465.36	38,465.36	15,000.00	0.00	15,000.00	36,534.64
1183 Temporary daily subsistence allowances for temporary agents	167,000.00	138,000.00	121,092.51	16,907.49	0.00	16,907.49	29,000.00
1200 Translation and publication of notices	26,000.00	5,000.00	0.00	5,000.00	0.00	5,000.00	21,000.00
1201 Travel and subsistence costs of applicants	240,000.00	198,000.00	88,351.97	109,648.03	0.00	109,648.03	42,000.00
1202 Medical examinations	24,000.00	24,000.00	4,996.60	19,003.40	0.00	19,003.40	0.00
1203 Other recruitment costs	16,000.00	2,128.57	1,128.57	1,000.00	0.00	1,000.00	13,871.43
1300 Administrative missions	465,000.00	465,000.00	377,124.25	87,875.75	0.00	87,875.75	0.00
1410 Medical service: annual medical check ups and minor medical interventions	38,000.00	1,500.00	0.00	1,500.00	0.00	1,500.00	36,500.00
1430 Other expenditure	2,000.00	0.00	0.00	0.00	0.00	0.00	2,000.00
1500 Training and information of staff	230,000.00	141,039.90	74,003.05	67,036.85	0.00	67,036.85	88,960.10
1510 Translation and interpretation services	40,000.00	0.00	0.00	0.00	0.00	0.00	40,000.00
1513 Other external services including expenses for Commission management costs	75,000.00	75,000.00	57.06	74,942.94	0.00	74,942.94	0.00
1600 Special assistance grants	2,000.00	0.00	0.00	0.00	0.00	0.00	2,000.00
1610 Social events	49,000.00	42,253.33	36,324.50	5,928.83	0.00	5,928.83	6,746.67
1700 Entertainment and representation expenses	75,000.00	62,000.18	28,189.04	33,811.14	0.00	33,811.14	12,999.82
1701 Corporate Identity	50,000.00	35,908.95	34,758.95	1,150.00	0.00	1,150.00	14,091.05
Total Title 1	13,450,000.00	11,574,335.66	11,030,274.26	544,061.40	0.00	544,061.40	1,875,664.34

Budget item	Appropriations	Executed Commitments	Executed Payments	To be Carried Forward			Not Used
				Automatic Carry Forward	Non-automatic Carry Forward	Carry Forward total	
	(A)	(B)	(C)	(D)	(E)	(D) + (E)	(A) - (B) - (E)
Title 2 Other Administrative Expenditure:							
2000 Rent for offices	1,713,444.00	1,713,444.00	1,520,586.86	192,857.14	0.00	192,857.14	0.00
2010 Insurance	3,338.20	3,338.20	3,338.20	0.00	0.00	0.00	0.00
2020 Water, gas, electricity and heating	48,000.00	45,481.80	36,351.12	9,130.68	0.00	9,130.68	2,518.20
2030 Cleaning and maintenance of buildings and office installations and equipment	405,000.00	371,611.09	333,583.13	38,027.96	0.00	38,027.96	33,388.91
2040 Furnishing of premises	25,000.00	23,563.21	17,919.33	5,643.88	0.00	5,643.88	1,436.79
2050 Security equipment	100,000.00	88,025.38	80,096.16	7,929.22	0.00	7,929.22	11,974.62
2051 Security services	625,000.00	72,000.00	0.00	72,000.00	553,000.00	625,000.00	0.00
2052 Health and safety at work	99,000.00	59,407.56	35,322.90	24,084.66	0.00	24,084.66	39,592.44
2090 Other expenditure	2,000.00	0.00	0.00	0.00	0.00	0.00	2,000.00
2100 Purchase of data-processing equipment	764,271.23	509,948.51	509,948.51	0.00	254,322.72	254,322.72	0.00
2101 Software	199,000.00	162,989.34	132,089.34	30,900.00	0.00	30,900.00	36,010.66
2102 Maintenance and repair of data-processing equipment	351,200.00	351,131.92	49,567.83	301,564.09	0.00	301,564.09	68.08
2103 Consultancy and studies	110,480.68	109,662.32	109,662.32	0.00	0.00	0.00	818.36
2210 Furniture	142,975.56	142,975.56	80,465.56	62,510.00	0.00	62,510.00	0.00

Budget item	Appropriations	Executed Commitments	Executed Payments	To be Carried Forward			Not Used
				Automatic Carry Forward	Non-automatic Carry Forward	Carry Forward total	
	(A)	(B)	(C)	(D)	(E)	(D) + (E)	(A) - (B) - (E)
2231 Maintenance, use and repair and other expenditures of transport equipment	10,000.00	1,000.00	635.57	364.43	0.00	364.43	9,000.00
2232 Car insurance	6,000.00	4,000.00	3,006.10	993.90	0.00	993.90	2,000.00
2233 Fuel	13,000.00	7,000.00	5,811.64	1,188.36	0.00	1,188.36	6,000.00
2250 Library expenses, purchase of books, subscriptions to newspapers and periodicals	10,000.00	7,200.85	6,921.16	279.69	0.00	279.69	2,799.15
2300 Stationery and office supplies	140,000.00	136,992.84	102,062.90	34,929.94	0.00	34,929.94	3,007.16
2310 Bank charges	10,000.00	2,500.00	1,820.97	679.03	0.00	679.03	7,500.00
2311 Exchange-rate losses	15,000.00	0.00	0.00	0.00	0.00	0.00	15,000.00
2330 Legal expenses	20,000.00	16,000.00	8,000.00	8,000.00	0.00	8,000.00	4,000.00
2331 Damages and compensation	5,000.00	0.00	0.00	0.00	0.00	0.00	5,000.00
2340 Miscellaneous insurance, transportation of goods, departmental removals and associated handling costs	1,000.00	991.09	991.09	0.00	0.00	0.00	8.91
2341 Uniforms and working clothes	20,000.00	20,000.00	7,187.15	12,812.85	0.00	12,812.85	0.00

Budget item	Appropriations	Executed Commitments	Executed Payments	To be Carried Forward			Not Used
				Automatic Carry Forward	Non-automatic Carry Forward	Carry Forward total	
	(A)	(B)	(C)	(D)	(E)	(D) + (E)	(A) - (B) - (E)
2342 Translation services	364,124.00	364,124.00	314,874.86	49,249.14	0.00	49,249.14	0.00
2343 Official publications, tender publications and reproduction of documents	33,000.00	16,850.69	4,336.39	12,514.30	0.00	12,514.30	16,149.31
2350 Communication and information activities	20,000.00	19,209.58	17,609.58	1,600.00	0.00	1,600.00	790.42
2400 Postal and delivery charges	40,000.00	27,437.40	22,010.81	5,426.59	0.00	5,426.59	12,562.60
2410 Telecommunications subscriptions and charges	376,466.33	374,532.37	255,010.38	119,521.99	0.00	119,521.99	1,933.96
2500 Interpretation services and equipment	130,000.00	129,723.94	129,723.94	0.00	0.00	0.00	276.06
2501 Travel and subsistence costs of delegates	175,000.00	175,000.00	82,271.45	92,728.55	0.00	92,728.55	0.00
2502 Other expenditure	50,000.00	46,747.49	22,943.49	23,804.00	0.00	23,804.00	3,252.51
2510 Other meetings and visits	150,000.00	93,403.50	41,096.90	52,306.60	0.00	52,306.60	56,596.50
2601 Evaluation	269,700.00	269,700.00	121,365.00	148,335.00	0.00	148,335.00	0.00
Total Title 2	6,447,000.00	5,365,992.64	4,056,610.64	1,309,382.00	807,322.72	2,116,704.72	273,684.64

Budget item	Appropriations	Executed Commitments	Executed Payments	To be Carried Forward			Not Used
				Automatic Carry Forward	Non-automatic Carry Forward	Carry Forward total	
	(A)	(B)	(C)	(D)	(E)	(D) + (E)	(A) - (B) - (E)
Title 3 Operational Activities:							
3000 Operations and projects, land borders	3,665,000.00	3,081,965.56	1,955,879.94	1,126,085.62	0.00	1,126,085.62	583,034.44
3010 Operations and projects, sea borders	28,985,000.00	28,678,036.22	11,843,240.26	16,834,795.96	0.00	16,834,795.96	306,963.78
3020 Operations and projects, air borders	2,670,000.00	2,544,958.28	954,345.15	1,590,613.13	0.00	1,590,613.13	125,041.72
3040 Pooled Resources	884,250.00	884,250.00	416,434.13	467,815.87	0.00	467,815.87	0.00
3050 Return co-operation	2,560,000.00	2,547,469.28	1,298,305.69	1,249,163.59	0.00	1,249,163.59	12,530.72
3100 Risk analysis	1,047,000.00	810,369.22	294,526.75	515,842.47	109,618.72	625,461.19	127,012.06
3200 Training	6,280,000.00	5,072,685.81	1,649,542.11	3,423,143.70	58,210.00	3,481,353.70	1,149,104.19
3300 Research and development	600,000.00	344,708.36	85,253.15	259,455.21	0.00	259,455.21	255,291.64
3500 Miscellaneous operational activities	3,770,750.00	3,334,700.98	2,539,318.12	795,382.86	436,049.02	1,231,431.88	0.00
3900 Reserve	73,000.00	0.00	0.00	0.00	0.00	0.00	73,000.00
Total Title 3	50,535,000.00	47,299,143.71	21,036,845.30	26,262,298.41	603,877.74	26,866,176.15	2,631,978.55
Grand total	70,432,000.00	64,239,472.01	36,123,730.20	28,115,741.81	1,411,200.46	29,526,942.27	4,781,327.53

3.4 Non-automatic carry forward C2 – committed in 2007 and paid in 2008

Budget item		Carried Forward	Executed Payments	To Be Cancelled
		(A)	(B)	(A) - (B)
2103	Consultancy and studies	340,000.00	333,169.46	6,830.54
Total		340,000.00	333,169.46	6,830.54

3.5 Automatic carry forward C8 – committed in 2007 and paid in 2008

Budget item		Carried Forward	Executed Payments	To Be Cancelled
		(A)	(B)	(A) - (B)
Title 1 Staff:				
1110	Auxiliary agents	29,155.77	8,058.47	21,097.30
1111	Contracted staff	436,119.66	0.00	436,119.66
1112	Seconded National Experts	310,775.44	0.00	310,775.44
1140	Birth allowances and death grants	11,603.38	0.00	11,603.38
1180	Travel expenses on taking up duties and at end of contract	18,894.68	0.00	18,894.68
1181	Installation, resettlement and transfer allowances for temporary agents	96,086.46	0.00	96,086.46
1182	Removal expenses for temporary agents	120,657.10	0.00	120,657.10
1183	Temporary daily subsistence allowances for temporary agents	58,573.39	0.00	58,573.39
1201	Travel and subsistence costs of applicants	41,960.48	8,674.45	33,286.03
1202	Medical examinations	7,248.66	5,984.00	1,264.66
1300	Administrative missions	79,963.04	18,380.01	61,583.03
1410	Medical service: annual medical check ups and minor medical interventions	1,198.42	0.00	1,198.42
1500	Training and information of staff	160,025.00	24,339.90	135,685.10
1513	Other external services including expenses for Commission management costs	18,079.04	15,099.75	2,979.29
1700	Entertainment and representation expenses	9,411.00	1,729.11	7,681.89

Budget item		Carried Forward	Executed Payments	To Be Cancelled
		(A)	(B)	(A) - (B)
1701	Corporate Identity	34,990.00	34,990.00	0.00
Total Title 1		1,434,741.52	117,255.69	1,317,485.83
Title 2 Other Administrative Expenditure:				
2000	Rent for offices	78,450.77	45,792.03	32,658.74
2020	Water, gas, electricity and heating	1,738.12	1,725.91	12.21
2030	Cleaning and maintenance of buildings and office installations and equipment	5,402.88	3,197.97	2,204.91
2040	Furnishing of premises	136,519.61	117,617.64	18,901.97
2050	Security equipment	85,329.70	85,218.24	111.46
2101	Software	403,620.67	403,165.80	454.87
2102	Maintenance and repair of data-processing equipment	92,587.39	88,787.39	3,800.00
2103	Consultancy and studies	993,135.30	891,185.72	101,949.58
2210	Furniture	24,244.49	24,244.49	0.00
2233	Fuel	414.10	403.11	10.99
2300	Stationery and office supplies	56,557.18	51,533.22	5,023.96
2310	Bank charges	488.33	476.22	12.11
2342	Translation services	69,264.39	67,612.00	1,652.39
2343	Official publications, tender publications and reproduction of documents	18,633.87	14,200.63	4,433.24
2344	Petty expenditure	2,866.54	1,693.36	1,173.18
2350	Communication and information activities	99.72	0.00	99.72
2400	Postal and delivery charges	825.02	825.02	0.00
2410	Telecommunications subscriptions and charges	119,347.14	17,357.59	101,989.55
2500	Interpretation services and equipment	27,000.00	23,664.00	3,336.00
2501	Travel and subsistence costs of delegates	107,067.33	47,095.28	59,972.05
2502	Other expenditure	10,000.00	0.00	10,000.00
2510	Other meetings and visits	18,523.94	6,758.18	11,765.76
Total Title 2		2,252,116.49	1,892,553.80	359,562.69

Budget item		Carried Forward	Executed Payments	To Be Cancelled
		(A)	(B)	(A) - (B)
Title 3 Operational Activities:				
3000	Operations and projects, land borders	2,110,718.55	562,857.62	1,547,860.93
3010	Operations and projects, sea borders	12,025,096.50	9,425,281.68	2,599,814.82
3020	Operations and projects, air borders	656,237.91	315,614.76	340,623.15
3030	Operations and pilot projects etc., combined	287,457.88	131,881.12	155,576.76
3050	Return co-operation	146,112.12	39,335.52	106,776.60
3100	Risk analysis	555,506.17	164,168.94	391,337.23
3200	Training	2,144,576.81	898,016.84	1,246,559.97
3300	Research and development	269,455.48	77,978.88	191,476.60
3400	Management of technical equipment	188,888.71	103,650.24	85,238.47
3500	Miscellaneous operational activities	14,571.26	14,571.26	0.00
Total Title 3		18,398,621.39	11,733,356.86	6,665,264.53
Grand total		22,085,479.40	13,743,166.35	8,342,313.05

3.6 Earmarked revenue R0

Budget item	Appropriations	Executed Commitments	Executed Payments	To be Carried Forward			Not Used
				Automatic Carry Forward	Non-automatic Carry Forward	Carry Forward total	
	(A)	(B)	(C)	(D)	(E)	(D) + (E)	(A) - (B) - (E)
Core Country Group for return matters	814,770.60	814,770.60	1,773.06	812,997.54	0.00	812,997.54	0.00
Total	814,770.60	814,770.60	1,773.06	812,997.54	0.00	812,997.54	0.00

3.7 Current year income

Budget Item	Type of revenue	Revenue Budget	Entitlements established	Revenue received	Outstanding at the end of 2008
9000	Commission subsidy	68,000,000.00	42,633,000.00	42,633,000.00	0.00
9010	Contributions from the Schengen Associated Countries	1,612,000.00	2,611,757.78	2,541,003.00	70,754.78
9020	Contributions from the United Kingdom and Ireland	820,000.00	820,000.00	820,000.00	0.00
9030	Voluntary contributions from Member States and Schengen Associated Countries	0.00	0.00	0.00	0.00
9100	Other revenue	0.00	84,613.82	81,429.91	3,543.49
9400	Earmarked revenue	814,771.00	407,385.30	407,385.30	0.00
Total		71,246,771.00	46,556,756.90	46,482,818.21	74,298.27

Staff movements 2008

Category and Grade	Year 2008				Year 2009	
	Establishmet plan		Actually filled 31.12.2008		Establishment plan	
	Permanent	Temporary	Permanent	Temporary	Permanent	Temporary
AD16	0	0	0	0	0	0
AD15	0	1	0	1	0	1
AD14	0	1	0	1	0	1
AD13	0	6	0	3	0	6
AD12	0	3	0	5	0	3
AD11	0	8	0	7	0	9
AD10	0	7	0	7	0	7
AD9	0	1	0	1	0	1
AD8	0	21	0	14	0	34
AD7	0	1	0	1	0	2
AD6	0	3	0	0	0	5
AD5	0	3	0	3	0	3
Total AD	0	55	0	43	0	72
AST11	0	0	0	0	0	0
AST10	0	0	0	0	0	0
AST9	0	0	0	0	0	0
AST8	0	5	0	5	0	5
AST7	0	8	0	7	0	9
AST6	0	6	0	4	0	7
AST5	0	12	0	8	0	16
AST4	0	3	0	3	0	3
AST3	0	5	0	5	0	5
AST2	0	0	0	0	0	0
AST1	0	0	0	0	0	0
Total AST	0	39	0	32	0	45
Grand Total:	0	94	0	75	0	117



European Agency for the Management of Operational Cooperation at the External Borders
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