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Submitted by	Executive Secretary
Reference	Financial Rule 8.2 and Outcome of HOD 53-2017, paragraph 4.1

Background

Attached is the Audit Report (311/65/2019) of the National Audit Office and the Financial Statement of the Helsinki Commission with the Balance Sheet, the Statement of Accounts, and a detailed Statement of Accounts showing also the status of income and expenditures vs. the budget for the accounting period from 1 July 2018 to 30 June 2019.

The 57th Meeting of the HELCOM Heads of Delegation took note of the Audit Report and the Financial Statement of the Helsinki Commission for the financial period 1 July 2018 to 30 June 2019, as well as of the explanatory memorandum and advised the Executive Secretary to submit them to HELCOM 41-2020 in order to have the accountables officially discharged from responsibility.

Action requested

The Meeting is invited to take note of the Audit Report and the Financial Statement of the Helsinki Commission for the financial period 1 July 2018 to 30 June 2019, as well as of this explanatory memorandum, and to officially discharge the accountables from responsibility.

Explanatory Memorandum on the Accounts of the Commission for the Financial Period from 1 July 2018 to 30 June 2019

1. Financial Statement

The Financial Statement contains description of the general operating principles of the Helsinki Commission as well as a summary of account policies. The Financial Statement follows Financial Rule 8.1. The following paragraphs complement the Financial Statement.

Income

Income amounts are presented separately as “contributions from Contracting Parties” (regular and special contributions), “other contributions” (grants from EU or other financing instruments) as well as “other income”.

The main sources of income were as usual the annual budgeted contributions from the Contracting Parties and the Headquarter contribution by Finland, which together amounted to 2.013.422,00 €. Other contributions for projects by the European Union financing instruments amounted to 328.747,66 €.

As in the previous financial period, no transfer from the Working Capital Fund was made to the income, because the level of the WCF is currently about 9,5 % of the total budget. This is below the level mentioned in the Financial Rule 3.4. The WCF is being gradually replenished whenever there are annual surpluses, in order to reach the required level of 11–15 % of the total budget. During this financial period, there was an increase of 16.320,43 € in the Working Capital fund.

There was no bank interest earned, because the interest rate of the Commission’s bank account is 0 % since December 2014. During this financial period, there was a surplus of 11.320,43 € that is included in the above mentioned increase for the Working Capital Fund.

The receivables of 447.850,07 € consist of VAT receivables and pending co-financings for on-going and recently completed projects (such as Baltic LINes, Open Risk, Balex Delta, Manure Standards, Retrout, Complete, Pan Baltic Scope, BSR Water, CSHIPP, Hasps 3, SUMANU, West MOPoCo, and FanPLESSTic-Sea projects).

Liabilities

The liabilities consist of transfers of funds for commitments extending into the following financial period. Transfers are necessary because expenditures do not always coincide with the accounting periods (e.g. project implementation can start slowly, or consultants invoice by calendar year and not following the HELCOM financial periods). In addition, in the liabilities there is an annual contribution from a Contracting Party paid in advance.

Expenditures

1. Meeting expenditures

Funds in this chapter are used for organizing and participating in meetings within the HELCOM context: the annual HELCOM meeting, the HOD meetings, meetings of the HELCOM Groups and meetings related to the subsidiary groups and the mandates of the Groups. Most of these costs are travel costs of the Secretariat staff to attend the meeting.

2. Salaries and remunerations

This allocation covers the salaries and pension fees of the personnel of the Secretariat (excluding project staff) as well as insurance premiums, occupational healthcare fees, dependency allowances, education grants and installation and separation costs for new and departing staff members.

3. Data and Consultant Services

The costs of data handling and consultants are included in this chapter. As in previous years and mentioned under Liabilities, it was necessary to carry over a part of this allocation to the next financial year, because some invoices had not been received by the end of the financial period.

4. Travel expenses

The Secretariat's participation in meetings and conferences other than those of HELCOM working groups are paid from this allocation. Some travel expenditures were reimbursed by the organizers of various meetings, thereby reducing the final amount. Meeting costs of HELCOM external projects are not paid from this chapter but are covered directly by the projects.

5. Communications

This chapter, part of the Finnish HQ contribution, is used for mail and delivery costs, telephones and basic IT services and facilities such as internet and WiFi. It should be noted that in addition to expenditures in this chapter there were IT expenditures related to various projects and other activities and therefore financed from other Chapters and transitory funds.

6. Rent and maintenance

This allocation, financed by the Finnish HQ contribution, covers the rent, cleaning and maintenance of the office, electricity etc.

7. Information and publicity activities

This allocation was used for the production of the Baltic Sea Environment Proceedings (BSEP) and other HELCOM publications as well as other information and PR material and activities such as participating in exhibitions. Also, part of the IT services and facilities are paid from this Chapter.

8. Material and equipment

This third chapter financed by the Finnish HQ contribution is used for purchases, lease and maintenance costs of office utilities and equipment necessary for the operations of the Secretariat.

9. Miscellaneous

This chapter consists of expenditures of the Annual Receptions and other hospitality and the Secretariat's staff training and seminars. It also covers bank fees and various other expenditures not falling under any other chapter. This Chapter also includes budgeted transfers to the Working Capital Fund.

10. Meeting Support

This allocation was used for financial support to enable representatives of the Russian Federation to participate in various meetings under the HELCOM umbrella.

11. Projects

This chapter contains project expenditures, both for the projects funded from the HELCOM budget and other projects for which special contributions were received. Special contributions amounted to 328.747,66 €, which made it possible to implement a wider range of necessary actions than would be possible within the regular HELCOM budget.



Baltic Marine Environment Protection Commission

Audit report of the Baltic Marine Environment Protection Commission (311/65/2019)

The National Audit Office of Finland herewith sends the Audit Report, dated 4 November 2019, concerning the Baltic Marine Environment Protection Commission on financial period from 1 July 2018 to 30 June 2019.

Helsinki 5 November 2019

Director



Jaakko Eskola

Principal Financial Auditor



Mika Halme



311/65/2019

Baltic Marine Environment Protection Commission

Audit report of the Baltic Marine Environment Protection Commission on financial period from 1 July 2018 to 30 June 2019

In accordance with the Financial Rules of the Baltic Marine Environment Protection Commission - Helsinki Commission - the external auditing of the accounts of the Baltic Marine Environment Protection Commission has been entrusted to the National Audit Office of Finland. The National Audit Office of Finland has assigned Principal Financial Auditor Mika Halme to carry out the audit for the financial period from 1 July 2018 to 30 June 2019.

The audit has been conducted in accordance with ISSAI standards (The International Standards of Supreme Audit Institutions) as applicable. The audit has been planned and conducted so as to obtain all the information to consider necessary in order to provide with sufficient evidence to give reasonable assurance for the audit certifications regarding the Commission Financial Rules.

On the basis of the audit, it is certified that during the financial period from 1 July 2018 to 30 June 2019 of the Baltic Marine Environment Protection Commission

- a) the financial statements are in accord with the books and records of the Commission;
- b) the financial transactions reflected in the statements have been carried out in accordance with the rules and regulations, the budgetary provisions and other applicable directives;
- c) the monies on deposit and on hand have been verified;
- d) the assets and liabilities of the Commission are in accordance with the books of the Commission.

Helsinki 4 November 2019

Principal Financial Auditor

Mika Halme



FINANCIAL STATEMENT 30 JUNE 2019

GENERAL OPERATING PRINCIPLES

The operations of the Baltic Marine Environment Protection Commission – Helsinki Commission (hereinafter the Commission or HELCOM) are governed by the Convention on the Protection of the Marine Environment of the Baltic Sea Area, the “Helsinki Convention”. The first Convention was signed in 1974 and entered into force in 1980. The ten Contracting Parties of the current Convention, signed in 1992 and in force since 17 January 2000, are Denmark, Estonia, the European Union, Finland, Germany, Latvia, Lithuania, Poland, Russia and Sweden.

HELCOM's main goal is to protect the marine environment of the Baltic Sea from all sources of pollution and to restore and safeguard its ecological balance. The Convention covers the whole of the Baltic Sea area as well as actions at land to cut pollution and to improve the waters of the sea.

Meetings of the Helsinki Commission are held annually, and approximately every three years there is a meeting at the ministerial level. The Heads of Delegation meet regularly between the meetings of the Commission. The Commission has five permanent main working groups and three additional time-bound groups. HELCOM also establishes expert groups and projects to deal with specific issues. Projects may be funded from the HELCOM budget, by special contributions of the Contracting Parties, through external sources, or by combinations of these.

The HELCOM Secretariat is located in Helsinki, Finland. A Headquarters Agreement between the Government of Finland and the Commission on the office and the privileges and immunities came into force in Finland on 27 June 1980. According to the Convention, the Commission adopts its Rules of Procedure, and the current version in force is from 2013. The Commission also has its own Staff Regulations for General and Professional Staff, which were last amended in 2013.

The Commission is an international legal person with the capacity to enter into contracts, to acquire and dispose of immovable and movable property, and to institute legal proceedings. The Commission and its property and income are also exempt from all national direct and other taxes or duties. VAT exemption rules are the same as for diplomatic entities in Finland.

SUMMARY OF ACCOUNT POLICIES

Financial Statements

The Commission's financial statements are prepared according to the Financial Rules (Financial Rule 8) of the Helsinki Commission, last time amended by HELCOM in 2012 and complemented by an internal instruction in 2017 (outcome of HELCOM 38-2017, paragraph 6.2 and Annex 8).

The accounts of the Commission are kept in euro, and the financial statements are presented in euro. HELCOM's accounting practice matches the scale of the organization and its budget and the limited number of its financial transactions (on the average 54 per month). The financial statements are prepared so that they provide a holistic and transparent picture of the financial situation of the Commission to the Contracting Parties and stakeholders. This is ensured for example by these notes and by presenting comparative information in respect of the preceding financial period.

The Commission's expenditures and incomes are in general recorded on cash basis, with the exception of accrual basis sometimes used for major transactions occurring at the change of the financial period. The accounts (financial statements) of the Commission are prepared using the funding-period recognition basis for project expenditures and incomes and other transitory items involving multiannual commitments and actions. Changes in equity are not reported in the financial statement, because the Commission does not own any major property. The Secretariat's premises are rented, and most of the IT and communications equipment is leased. An up-to-date inventory of equipment and furniture is separately kept, covering both purchased and leased items.

The Secretariat has prepared a simple practical accounting manual, so that all staff members are aware of the practices and tasks as well as the duties of staff involved in financial administration. There are also related internal instructions, e.g. for travel/missions and procurement.

Assets

HELCOM's assets consist of operating funds deposited on a bank account, a small petty cash, and receivables. In addition to VAT receivables the item *Other receivables* comprises mostly pending reimbursements from various financing instruments (mainly EU funds) for expenses incurred in ongoing and recently completed projects with external funding.

Liabilities

Most of HELCOM's liabilities are transitory items, which result from the fact that it is not always possible to pay out funds budgeted for certain activities during the same financial period. Therefore some of the allocated or received funds are transferred to the next financial period and form a reserve (or fund) for future liabilities and charges on approved projects and other authorized actions (following funding-period recognition basis). Unique accounting codes are used for project-specific funds.

The *Working Capital Fund* is a reserve of HELCOM's own funds required by the Financial Rules. If the WCF is temporarily below the limit set in the Financial Rules, it must be replenished with eventual annual surpluses.

Income

Regular sources of income are the annual budgeted contributions from the Contracting Parties and the Headquarter contribution by Finland. Special contributions, which are not included in the regular budget, can also be received from the Contracting Parties. Other contributions contains income received from other organisations and financing instruments for ongoing and new projects.

With the agreement of the Contracting Parties, transfers from the Working Capital Fund can be made to the income, but only in case the WCF is above the limits set by the Financial Rules.

Expenditure

HELCOM expenditures are divided into 11 chapters. Most of the chapters are self-explanatory. The Finnish Headquarters Contribution is used to finance Chapters *5 Communications*, *6 Rent and maintenance* and *8 Material and equipment*. The use of any possible surplus at the end of the accounting period is decided by Finland in accordance with Rule 4.1 of the Financial Rules of the Commission.

Chapter *11 Projects* includes both those projects included in the HELCOM budget and those for which special contributions are received. Therefore, expenditures in this chapter are usually higher than the budgeted amount, because the adopted budget only contains HELCOM's own funds and regular incomes, not any external contributions. Project operations and finances often do not coincide with financial periods, which is why some appropriations and contributions are transferred to a project fund for the next financial period (see *Liabilities*). Project expenditures are recorded by funding-year basis.

Each project has a unique accounting code, so that it is possible to monitor and follow the expenditures and incomes.

CHANGES FROM PREVIOUS FINANCIAL PERIOD

Assets

The bank account was at the regular level at the end of financial period 2018–2019. There were no receivables from Contracting Parties. Other receivables – mainly pending reimbursements from EU funds for projects – were slightly higher than last year, due to funding periods for many of the projects ending right before the end of the financial period.

Liabilities

There were some liabilities to the Contracting Parties due to advance payment of contributions for the next financial period 2019–2020. Most liabilities consist of transitory items containing funds that had been budgeted for this financial period but could not be paid out and were therefore transferred to be used in the future. Under liabilities are also EU funded projects where payment schedules can differ from the actual implementation periods in form of e.g. pre-payments.

It has not been possible to raise the level of the Working Capital Fund (WCF) for the limit of 11–15 % set in Financial Rule 3.4. However, during this financial period, there was a budgeted increase of 5.000 € in the Working Capital fund. In addition, the surplus of the financial period, 11 320,43 €, was added to the WCF, raising the level for 9,5 %. The Contracting Parties are aware of the situation, and the Fund is being gradually replenished.

Income

The annual contributions from the Contracting Parties and the Headquarter contribution by Finland are set in the income budget decided by the Commission in its annual meeting and form the regular income of the Commission. The amount of special contributions and other contributions outside the regular budget fluctuates with the cycles of the externally funded projects. The amounts are presented as contributions from Contracting Parties (regular and special contributions) and other contributions (grants from EU or other financing instruments).

In addition to the annual contributions by the Contracting Parties, there were 6 667 € contributions both from Denmark and Germany for the MAI CART OPER project and 20 814,00 € from Sweden for BaltiCheck project.

Expenditure

As usual, in Chapters 3 Data and consultant services and 11 Projects, appropriations were carried over to the next financial period as transitory items, because of differing implementation and payment schedules, in accordance with the funding-year principle. Total annual project expenditures fluctuate on the basis of the different implementation and payment schedules of externally funded projects.

Regarding the three Chapters financed by the Finnish HQ contribution, the overspending in Chapter 6 Rent and maintenance could be covered by the surplus in Chapter 8 Material and Equipment.

Concerning the two Chapters containing meeting and travel costs, the overspending in the Chapter 4 Travel expenses could be covered by the surplus in Chapter 1 Meeting expenditures. The expenditures in Chapter 9 Miscellaneous includes a transfer of 5 000 € to the Working Capital Fund.

At the end of the financial period, there was a surplus of 11 320,43 € that was added for the Working Capital Fund.

Baltic Marine Environment Protection Commission - Helsinki Commission
Financial Statement 30 June 2019
Amounts in EUR

BALANCE SHEET

	30 June 2019		30 June 2018	
ASSETS				
Petty cash		6,05		6,05
Bank account		367 176,03		430 093,38
Receivables from Contracting Parties		0		0
Other receivables		447 850,07		360 874,59
		<u>815 032,15</u>		<u>790 974,02</u>
LIABILITIES				
Liabilities to Contracting Parties		92 288,50		0
Accounts payable		24 511,97		5 833,52
Transitory items				
Publications transitories		2 756,33		
Data/cons. services transitories		171 889,04		156 089,04
Project transitories		273 584,85		428 309,19
Other transitories		60 169,30	508 399,52	27 230,54
		<u>625 199,99</u>		<u>617 462,29</u>
OWN FUNDS				
Working Capital Fund		178 511,73		167 427,70
Surplus/deficit from period		11 320,43	189 832,16	6 084,03
		<u>815 032,15</u>		<u>790 974,02</u>

Baltic Marine Environment Protection Commission - Helsinki Commission**Financial Statement 30 June 2019**

Amounts in EUR

STATEMENT OF ACCOUNTS

	1 July 2018 – 30 June 2019		1 July 2017 – 30 June 2018	
INCOME				
Contributions from Contr. Parties	2 013 422,00		2 001 108,00	
Other contributions	328 747,66		588 477,20	
Other income				
Transfer from Working Capital Fund	0	2 342 169,66	0	2 589 585,20
EXPENDITURES				
Meeting expenditures	-87 207,28		-109 634,68	
Salaries and remunerations	-996 925,37		-996 346,58	
Data and consultant services	-193 000,00		-190 000,00	
Travel expenses	-67 543,17		-38 538,92	
Communications	-67 166,35		-66 708,74	
Rent and maintenance	-180 626,88		-180 199,27	
BSEPs and other information	-80 000,00		-80 173,97	
Material and equipment	-44 206,77		-45 091,99	
Miscellaneous	-24 226,17		-28 466,39	
Meeting support	-6 377,58		-8 855,43	
Projects	-588 569,66		-834 485,20	
Advances	5 000,00	-2 330 849,23	-5 000,00	-2 583 501,17
Surplus/Deficit		<u>11 320,43</u>		<u>6 084,03</u>



Rüdiger Stempel
Executive Secretary

Annexes:

1. Detailed Statement of Accounts and Balance Sheet 2018–2019
2. Three-year comparison (2017–2018 to 2019–2020)

Baltic Marine Environment Protection Commission - Helsinki Commission (HELCOM)

STATEMENT OF ACCOUNTS 1.7.2018 - 30.6.2019

INCOME	As on 30.6.2019	Budget 2018–19	Balance
Contributions by Contr.Parties			
4101 DENMARK contribution	184 577,00	184 577,00	0,00
4102 ESTONIA contribution	184 577,00	184 577,00	0,00
4103 FINLAND contribution	476 577,00	476 577,00	0,00
4104 GERMANY contribution	184 577,00	184 577,00	0,00
4105 LATVIA contribution	179 377,00	179 377,00	0,00
4106 LITHUANIA contribution	179 377,00	179 377,00	0,00
4107 POLAND contribution	184 577,00	184 577,00	0,00
4108 RUSSIA contribution	184 577,00	184 577,00	0,00
4109 SWEDEN contribution	184 577,00	184 577,00	0,00
4110 EU contribution	49 815,00	49 815,00	0,00
4200 Special contributions	20 814,00	0,00	20 814,00
Contributions by Contr.Parties	2 013 422,00	1 992 608,00	20 814,00
<i>Other contributions (grants etc.)</i>			
4201 Other contributions	328 747,66		328 747,66
INCOME	2 342 169,66	1 992 608,00	349 561,66
EXPENDITURES			
<i>1 Meeting expenditures</i>			
5100 Meeting Expenditures	-12 020,43		
5110 HELCOM Meetings	-6 514,77		
5111 HOD Meetings	-2 707,51		
5125 STATE&CONSERVATION Meetings	-15 746,67		
5135 PRESSURE Meetings	-15 090,87		
5140 MARITIME Meetings	-7 480,78		
5145 HC-VASAB MSP	-4 612,03		
5160 GEAR Meetings	-8 898,02		
5170 RESPONSE Meetings	-7 250,45		
5180 AGRI Meetings	-1 504,51		
5190 FISH Meetings	-5 381,24		
Meeting expenditures	-87 207,28	113 000,00	25 792,72
<i>2 Salaries and remunerations</i>			
5200 Salaries and Remunerations	-23 337,49		
5210 Full-time salaries	-765 105,94		
5230 Remunerations	-57 313,33		
5231 Pensions	-143 351,40		
5232 Occupational health	-7 817,21		
Salaries and remunerations	-996 925,37	997 000,00	74,63
<i>3 Data and Consultant Services</i>			
5311 3.1/1 COMBINE data base	-65 000,00	65 000,00	
5315 3.1/5 PLC Water	-67 000,00	67 000,00	
5322 3.2/2 EMEP centers (PLC AIR)	-53 000,00	53 000,00	
5330 3.3 ICES and other expertise	-8 000,00	8 000,00	
Data and Consultant Service	-193 000,00	193 000,00	0,00
<i>4 Travel expenses</i>			
5410 Travels	-67 543,17		

Travel expenses	-67 543,17	42 000,00	-25 543,17
5 Communications			
5500 Communications	0,00		
5510 Phone/Fax/Skype/Internet	-15 783,35		
5511 Data	-47 966,57		
5520 Mailings/deliveries	-3 416,43		
Communications	-67 166,35	67 000,00	-166,35
6 Rent and Maintenance			
5600 Rent and Maintenance	0,00		
5610 Rent of office	-163 204,68		
5620 Cleaning/Electricity/Maintenan	-17 422,20		
Rent and Maintenance	-180 626,88	174 000,00	-6 626,88
7 Information/Publicity Activities			
5700 Information/Publicity Activities	0,00		
5710 Proceedings (BSEP)	-5 315,95		
5730 Information/PR activities	-74 684,05		
BSEPs and other information	-80 000,00	80 000,00	0,00
8 Material and Equipment			
5800 Material and equipment	-2 595,01		
5810 Copying	-1 858,18		
5820 Office utilities	-354,93		
5821 Newspapers, magazines etc.	-2 016,89		
5840 Equipment/Repairs	-37 381,76		
Material and Equipment	-44 206,77	51 000,00	6 793,23
9 Miscellaneous			
5900 Miscellaneous	-1 701,74		
5910 Bank charges	-899,95		
5920 Staff training&well-being etc.	-7 149,48		
5930 Miscellaneous	-14 475,00		
Miscellaneous	-24 226,17	30 000,00	5 773,83
10 Meeting Support			
6000 Meeting Support	0,00		
6104 Support Russia	-6 377,58		
Meeting Support	-6 377,58	6 600,00	222,42
11 Projects			
7112 PLC-7	-85 000,00	85 000,00	
7115 11.15 Information system	-34 000,00	34 000,00	
7117 11.17 Other HELCOM projects	-59 848,00	59 848,00	
7132 BaltiCheck	-20 814,00		-20 814,00
7149 11.49 PEG QA	-6 660,00	6 660,00	
7150 11.50 FISH-PRO 2	-5 500,00	5 500,00	
7161 Core Indicators	-48 000,00	48 000,00	
7334 HASPS 2 (EU)	-5 327,22		-5 327,22
7337 Baltic LINes (EU)	-2 059,06		-2 059,06
7342 MANURE STANDARDS	-7 572,62		-7 572,62
7343 RETROUT	-15 005,95		-15 005,95
7344 COMPLETE	-13 049,01		-13 049,01
7361 ACTION (EU)	-285 733,80		-285 733,80
Projects	-588 569,66	239 008,00	-349 561,66
12 Advances			
8105 Littfass	5 000,00		5 000,00
Advances	5 000,00		5 000,00

EXPENDITURES	-2 330 849,23	1 992 608,00	-338 241,23
Surplus/Deficit	11 320,43	0,00	11 320,43

BALANCE SHEET

	30.6.2019	31.7.2018
ASSETS		
<i>Petty Cash</i>		
1010 Petty Cash	6,05	6,05
Petty Cash	6,05	6,05
<i>Bank Account</i>		
1020 Bank Account	367 176,03	430 093,38
Bank Account	367 176,03	430 093,38
<i>Other Receivables</i>		
1200 VAT receivables	52 208,59	64 058,01
1201 Other receivables	395 641,48	296 816,58
Other Receivables	447 850,07	360 874,59
TOTAL	815 032,15	790 974,02
LIABILITIES		
<i>Liabilities to Contracting Parties</i>		
2010 Liabilities to CPs	92 288,50	0,00
Liabilities to Contracting Parties	92 288,50	0,00
<i>Accounts Payable</i>		
2021 Employee PJuEL	6 898,74	1 729,57
2022 Employer TJuEL	17 613,23	4 103,95
Accounts Payables	24 511,97	5 833,52
<i>Transitory Items</i>		
<i>Publication transitories</i>		
2044 Publications transitories	2 756,33	0,00
Publication transitories	2 756,33	
<i>Data/Cons.Svces transitories</i>		
2052 3.1/1 COMBINE data ICES transf	1 000,00	500,00
2053 3.2/1 ICES co-op transfer	3 000,00	5 000,00
2055 3.2/2 EMEP transfers	105 500,00	90 200,00
2059 3.1/5 PLC Water transfer	62 389,04	60 389,04
Data/Cons.Svces transitories	171 889,04	156 089,04
<i>Project transitories</i>		
2060 Project transitories	53 368,10	48 833,76
2062 MAI CART OPER transitories	13 334,00	0,00
2064 ACTION transitories	39 136,75	0,00
2065 PLC Annual transitories	8 519,00	0,00
2066 FISH-PRO II transfer	584,89	584,89
2067 ZEN-ZIIM transfer	10 955,17	10 955,17
2068 Pan Baltic Scope (EU)	0,00	62 388,00
2069 BALDEX 2018	0,00	15 161,76
2070 11.43 PLC-6 transfer	29 793,57	45 293,57
2071 QA Phytopl. PEG transf.	18 332,76	14 787,36
2073 SPICE transfer	10 799,95	104 693,39
2076 OPENRISK transfer	0,00	13 478,53
2077 HOLAS II transfer	32 512,72	66 959,49
2078 PLC-7 transfer	43 561,24	45 173,27

2079 Core Indicators transitories	12 686,70	0,00
Project transitories	273 584,85	428 309,19
Other transitories		
2082 FIN HQ transitory	2 954,96	359,95
2083 11.15 - IT updates transitory	37 214,34	6 870,59
2084 Awards	20 000,00	20 000,00
Other transitories	60 169,30	27 230,54
Transitory Items total	508 399,52	611 628,77
LIABILITIES total	625 199,99	617 462,29
OWN FUNDS		
<i>Working Capital Fund</i>		
3010 Working Capital Fund	178 511,73	173 511,73
<i>Surplus/deficit from period</i>	11 320,43	0,00
Working Capital Fund	189 832,16	173 511,73
TOTAL	815 032,15	790 974,02

Three-year budget development comparison

A. INCOME	2019–2020	2018–2019		2017–2018	
	Budget	Budget	Actual	Budget	Actual
1. HQ contribution by Finland	292 000,00	292 000,00	292 000,00	292 000,00	292 000,00
2. Contributions by CPs					
2.1 Denmark	184 577,00	184 577,00	184 577,00	184 577,00	184 577,00
2.2 Estonia	184 577,00	184 577,00	184 577,00	184 577,00	184 577,00
2.3 European Union	49 815,00	49 815,00	49 815,00	49 815,00	49 815,00
2.4 Finland	184 577,00	184 577,00	184 577,00	184 577,00	184 577,00
2.5 Germany	184 577,00	184 577,00	184 577,00	184 577,00	184 577,00
2.6 Latvia	179 377,00	179 377,00	179 377,00	179 377,00	179 377,00
2.7 Lithuania	179 377,00	179 377,00	179 377,00	179 377,00	179 377,00
2.8 Poland	184 577,00	184 577,00	184 577,00	184 577,00	184 577,00
2.9 Russia	184 577,00	184 577,00	184 577,00	184 577,00	184 577,00
2.10 Sweden	184 577,00	184 577,00	184 577,00	184 577,00	184 577,00
2.11 Special contributions by CPs	0,00	0,00	20 814,00	0,00	8 500,00
3. Interest and other income	0,00		0,00		
4. Transfer from Working Capital Fund	0,00	0,00	0,00	0,00	0,00
5. Other contributions	0,00	0,00	328 747,66	0,00	588 477,20
Total income	1 992 608,00	1 992 608,00	2 342 169,66	1 992 608,00	2 589 585,20

B. EXPENDITURE	2019–2020	2018–2019		2017–2018	
	Budget	Budget	Actual	Budget	Actual
1. Meeting Expenses	113 000,00	113 000,00	87 207,28	110 000,00	109 634,68
2. Salaries	999 000,00	997 000,00	996 925,37	997 000,00	996 346,58
3. Data handling/consultant services	153 000,00	193 000,00	193 000,00	190 000,00	190 000,00
4. Travels	43 000,00	42 000,00	67 543,17	40 000,00	38 538,92
5. Communications	63 000,00	67 000,00	67 166,35	67 000,00	66 708,74
6. Rent and maintenance	180 000,00	174 000,00	180 626,88	174 000,00	180 199,27
7. Publications&other info.material	80 000,00	80 000,00	80 000,00	80 000,00	80 173,97
8. Material and equipment	49 000,00	51 000,00	44 206,77	51 000,00	45 091,99
9. Miscellaneous	26 000,00	30 000,00	24 226,17	30 000,00	28 466,39
10. Meeting support	8 000,00	6 600,00	6 377,58	6 600,00	8 855,43
11. Projects	278 608,00	239 008,00	588 569,66	247 008,00	834 485,20
12. Advances			-5 000,00		5 000,00
Total expenditure	1 992 608,00	1 992 608,00	2 330 849,23	1 992 608,00	2 578 501,17