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Code	7-3
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Agenda Item	7 - HELCOM Institutional and organisational matters
Submission date	25.11.2020
Submitted by	Executive Secretary
Reference	Financial Rule 8.2

Background

Attached is the Audit Report (308/65/2020) 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 2019 to 30 June 2020.

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 2019 to 30 June 2020, as well as of this explanatory memorandum, and to advise the Executive Secretary to submit them to HELCOM 42-2021 in order to have the accountables officially discharged from responsibility.

Explanatory Memorandum on the Accounts of the Commission for the Financial Period from 1 July 2019 to 30 June 2020

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 2.069.282,58 €. Other contributions for projects by the European Union financing instruments amounted to 243.363,59 €.

There was no bank interest earned, due to negative interest rates. As in the previous financial period, no transfer from the Working Capital Fund (WCF) was made to the income. The WCF is being gradually replenished whenever there are annual surpluses, to reach the required level of 11–15 % of the total budget. During this financial period, there was a surplus of 88.960,11 € that was used for the replenishment of the Working Capital Fund. At 14 %, the WCF has therefore now reached a level that is consistent with Rule 3.4 of the HELCOM Financial Rules, according to which the WCF should amount to 11-15 % of the total budget. For several years prior to the 2019-2020 financial year the level of the WCF had been lower than stipulated in Rule 3.4.

The Other receivables of 419.277,26 € consist of VAT receivables and pending co-financing for various ongoing and recently completed, mainly EU-funded, 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, there can be annual contributions from Contracting Parties paid in advance. This year, there were 1.122.691 € worth of liabilities to the Contracting Parties, due to advance annual contribution payments for the financial period 2020–2021.

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 meetings. Due to COVID-19, there were savings in the meeting expenses during the last quarter of the financial year.

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. Meeting costs of HELCOM external projects are not paid from this chapter but are covered directly by the projects. The financial year 2019-2020 was rather different from previous years, due to COVID-19 which led to savings in the travel expenses.

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 Wi-Fi. 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 is used for 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 chapter is the third one financed by the Finnish HQ contribution, and 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 260.369,00 €, which made it possible to implement a wider range of necessary actions than would be possible within the regular HELCOM budget.



308/65/2020

Baltic Marine Environment Protection Commission

Audit report of the Baltic Marine Environment Protection Commission on financial period from 1 July 2019 to 30 June 2020

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 2019 to 30 June 2020.

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 2019 to 30 June 2020 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 16 November 2020

Principal Financial Auditor Mika Halme


Allekirjoitustosite

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1C0KUA31KQYO7XKHQKJKE0ID39NP8SSEFJSINV67D1CH5YMN74W
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 HELCOM_2019_20_Audit Report.pdf (1 sivu)

on allekirjoitettu sähköisesti SignSpace-palvelussa.

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Organisaatio: **Valtiontalouden tarkastusvirasto**

Allekirjoituksen tyyppi: **Sähköinen allekirjoitus**
Tunnistamistapa: **Kevyt**
Varmenteen haltija: **Platform of Trust Oy**
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FINANCIAL STATEMENT 30 JUNE 2020

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 on 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 2020.

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 47 per month during the year 2020). 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 appropriations remaining at the close of the financial period.

Income

Regular sources of income are the annual budgeted contributions from the Contracting Parties and the Headquarters contribution by Finland. Special contributions, which are not included in the regular budget, can also be received from the Contracting Parties. The Other contributions chapter contains income received from other organisations and financing instruments for ongoing and new externally funded 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 (mainly EU funded projects). 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

At the end of the financial period 2019–2020, the bank account was at a higher level than normally, because a number of advance payments of contributions from the Contracting Parties for the next financial period. There were no receivables from the Contracting Parties. Other receivables – mainly pending reimbursements from EU funds for projects – were on the same level than last year.

During the financial period 2019-2020 the bank account of the Commission was changed, due to unbeneficial interest policy of the previous bank. At the end of the financial period, the shift to the new bank account had not yet been fully completed and both accounts were still open.

Liabilities

There were 1 122 691 € worth of liabilities to the Contracting Parties due to advance payments of contributions for the next financial period 2020–2021. 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 differ from the actual implementation periods in form of e.g. pre-payments.

Savings in the use of budget caused by COVID-19 enabled an increase of the Working Capital Fund (WCF) to reach the level set in Financial Rule 3.4. The level of WCF set in that rule is 11-15 % of the total budget. For the previous financial period WCF was 9,5 % and because surplus is added in the WCF, for the financial period 2019-2020 the level of WCF increased to 14 %.

Income

The annual contributions from the Contracting Parties and the Headquarters 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 and by decisions of individual Contracting Parties with regard to additional funding for HELCOM 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 as per the agreed annual budget, there were the following special contributions by the Contracting Parties to HELCOM Projects: For the BSAP update project 194 512 € from Sweden and 15 000 € from Finland, for the Response Manual work 10 000 € from Sweden and 10 000 € from Finland, for BaltiCheck project 16 000 € from Finland, for Eutrophication test assessment development project 4 190 € from Sweden, for Enired II project 4 000 € from Sweden and for MAI CART OPER project finalization 6 667 € from Finland. In total the special contributions from the Contracting Parties amounted to a total of 260 369 €.

Further, HELCOM received a total of 592 164 € from the different European Union financing instruments to 17 different projects.

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.

The financial year 2019-2020 was rather different to previous years because COVID-19 interrupted the normal meeting arrangements and schedules, which led to savings in the following chapters: Chapter 1 Meeting expenses, Chapter 4 Travels and Chapter 10 Meeting Support. Savings in those three budget chapters amounted to a total of 58 875,25 €. Due to the need to quickly enhance online meeting facilities, including through the installation of a further small meeting room suitable for online meetings at the Secretariat premises, Chapter 8 Material and Equipment was exceeded by 19 163 €. This chapter is covered by the Finnish HQ contribution and the overspending in the chapter was compensated for by the savings in Chapter 1 Meeting Expenses. The rest of the budget chapters covered by the Finnish HQ contribution – Chapter 5 Communications and Chapter 6 Rent and maintenance – were spent according to the budget.

There were further savings in the Chapter 7 Publications and Information Activities and Chapter 9 Miscellaneous. Chapter 2 Salaries was exceeded by 3 548 €.

At the end of the financial period, there was a surplus of 88 960,11 € that was added for the Working Capital Fund.

Baltic Marine Environment Protection Commission - Helsinki Commission**Financial Statement 30 June 2020**

Amounts in EUR

BALANCE SHEET

	30 June 2020		30 June 2019	
ASSETS				
Petty cash		6,05		6,05
Bank account Danske Bank		201 211,27		367 176,03
Bank account OP		1 611 465,21		
Receivables from Contracting Parties		0		0
Other receivables		419 277,26		447 850,07
		<u>2 231 959,79</u>		<u>815 032,15</u>
LIABILITIES				
Liabilities to Contracting Parties		1 122 691,00		92 288,50
Accounts payable		4 991,88		24 511,97
Transitory items				
Publications transitories		2 756,33		2 756,33
Data/cons. services transitories		208 089,04		171 889,04
Project transitories		542 101,43		273 584,85
Other transitories		71 537,84	824 484,64	60 169,30
		<u>1 952 167,52</u>		<u>625 199,99</u>
OWN FUNDS				
Working Capital Fund		190 832,16		178 511,73
Surplus/deficit from period		88 960,11	279 792,27	11 320,43
		<u>2 231 959,79</u>		<u>815 032,15</u>

Baltic Marine Environment Protection Commission - Helsinki Commission
Financial Statement 30 June 2020
Amounts in EUR

STATEMENT OF ACCOUNTS

	1 July 2019 – 30 June 2020		1 July 2018 – 30 June 2019	
INCOME				
Contributions from Contr. Parties	2 069 282,58		2 013 422,00	
Other contributions	243 363,59		328 747,66	
Other income				
Transfer from Working Capital Fund	0	2 312 646,17	0	2 342 169,66
EXPENDITURES				
Meeting expenditures	-85 028,94		-87 207,28	
Salaries and remunerations	-1 002 548,02		-996 925,37	
Data and consultant services	-153 000,00		-193 000,00	
Travel expenses	-16 904,47		-67 543,17	
Communications	-62 744,82		-67 166,35	
Rent and maintenance	-179 723,19		-180 626,88	
Information/Publicity activities	-38 609,20		-80 000,00	
Material and equipment	-68 163,26		-44 206,77	
Miscellaneous	-13 659,59		-24 226,17	
Meeting support	-3 192,34		-6 377,58	
Projects	-600 112,23		-588 569,66	
Advances		-2 223 686,06	5 000,00	-2 330 849,23
Surplus/Deficit		<u>88 960,11</u>		<u>11 320,43</u>

Rüdiger Stempel
Executive Secretary

Annexes:

1. Detailed Statement of Accounts and Balance Sheet 2019–2020
2. Three-year comparison (2018–2019 to 2020–2021)

STATEMENT OF ACCOUNTS 1.7.2019 - 30.6.2020

INCOME	As on 30.6.2020	Budget 2019–20	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	76 674,58	0,00	76 674,58
Contributions by Contr.Parties	2 069 282,58	1 992 608,00	76 674,58
<i>Other contributions (grants etc.)</i>			
4201 Other contributions	243 363,59		243 363,59
INCOME	2 312 646,17	1 992 608,00	320 038,17
EXPENDITURES			
<i>1 Meeting expenditures</i>			
5100 Meeting Expenditures	0,00		
5110 HELCOM Meetings	-18 213,73		
5111 HOD Meetings	-2 207,72		
5125 STATE&CONSERVATION Meetings	-16 166,11		
5135 PRESSURE Meetings	-13 303,05		
5140 MARITIME Meetings	-8 588,48		
5145 HC-VASAB MSP	-1 199,53		
5160 GEAR Meetings	-1 062,69		
5170 RESPONSE Meetings	-2 594,34		
5180 AGRI Meetings	-1 006,29		
5190 FISH Meetings	-5 347,13		
5195 Other meetings	-15 339,87		
Meeting expenditures	-85 028,94	113 000,00	27 971,06
<i>2 Salaries and remunerations</i>			
5200 Salaries and Remunerations	0,00		
5210 Full-time salaries	-771 905,48		
5230 Remunerations	-75 665,38		
5231 Pensions	-141 528,24		
5232 Occupational health	-13 448,92		
Salaries and remunerations	-1 002 548,02	999 000,00	-3 548,02
<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	-24 000,00	24 000,00	
5322 3.2/2 EMEP centers (PLC AIR)	-53 000,00	53 000,00	
5330 3.3 ICES and other expertise	-11 000,00	11 000,00	
Data and Consultant Service	-153 000,00	153 000,00	0,00
<i>4 Travel expenses</i>			
5410 Travels	-16 904,47		
Travel expenses	-16 904,47	43 000,00	26 095,53
<i>5 Communications</i>			
5500 Communications	0,00		
5510 Phone/Skype/Internet	-17 498,01		
5511 Data/ICT	-40 331,65		

5520 Mailings/deliveries	-4 915,16		
Communications	-62 744,82	63 000,00	255,18
<i>6 Rent and Maintenance</i>			
5600 Rent and Maintenance	0,00		
5610 Rent of office	-163 204,68		
5620 Cleaning/Electricity/Maintenan	-16 518,51		
Rent and Maintenance	-179 723,19	180 000,00	276,81
<i>7 Information/Publicity Activities</i>			
5700 Information/Publicity Activiti	0,00		
5730 Information/PR activities	-4 712,95		
5740 Other ICT	-33 896,25		
Information/Publicity Activities	-38 609,20	80 000,00	41 390,80
<i>8 Material and Equipment</i>			
5800 Material and equipment	0,00		
5810 Copying	-273,05		
5820 Office utilities	-314,86		
5821 Newspapers, magazines etc.	-1 786,31		
5840 Equipment/Repairs	-65 789,04		
Material and Equipment	-68 163,26	49 000,00	-19 163,26
<i>9 Miscellaneous</i>			
5900 Miscellaneous	0,00		
5910 Bank charges	-1 540,91		
5920 Staff training&well-being etc.	-5 944,08		
5930 Miscellaneous	-6 174,60		
Miscellaneous	-13 659,59	26 000,00	12 340,41
<i>10 Meeting Support</i>			
6000 Meeting Support	0,00		
6104 Support Russia	-3 192,34		
Meeting Support	-3 192,34	8 000,00	4 807,66
<i>11 Projects</i>			
7112 PLC-7	-75 000,00	75 000,00	
7115 11.15 Information system	-39 000,00	39 000,00	
7117 11.17 Other HELCOM projects	-12 914,06	11 448,00	-1 466,06
7125 PLC Annual	-43 000,00	43 000,00	
7130 BSAP UP	-53 955,22	50 000,00	-3 955,22
7131 BSAP UP (SE)	-50 016,34		-50 016,34
7149 11.49 PEG QA	-6 660,00	6 660,00	
7150 11.50 FISH-PRO 3	-5 500,00	5 500,00	
7152 ENIREC II	-4 000,00		-4 000,00
7161 Core Indicators	-48 000,00	48 000,00	
7170 Response Manual project	-18 703,02		-18 703,02
7338 OPENRISK (EU)	-10 005,23		-10 005,23
7342 MANURE STANDARDS	-24 574,23		-24 574,23
7343 RETROUT	-11 486,31		-11 486,31
7344 COMPLETE	-30 470,66		-30 470,66
7347 Pan Baltic Scope	-35 626,86		-35 626,86
7349 BSR Water (EU)	-9 152,67		-9 152,67
7351 CSHIPP (EU)	-11 834,65		-11 834,65
7353 HASPS 3 (EU)	-14 921,64		-14 921,64
7355 SuMaNu (EU)	-9 601,12		-9 601,12
7357 West MOPoCo (EU)	-10 415,03		-10 415,03
7359 FanPLEStic-sea (EU)	-4 042,87		-4 042,87
7363 BANOS	-22 868,78		-22 868,78
7365 EMERGE (EU)	-48 363,54		-48 363,54
Projects	-600 112,23	278 608,00	-321 504,23
EXPENDITURES	-2 223 686,06	1 992 608,00	-231 078,06
Surplus/Deficit	88 960,11	0,00	88 960,11

BALANCE SHEET

	30.6.2020	31.7.2019
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	201 211,27	367 176,03
1030 Bank Account Osuuspankki	1 611 465,21	0,00
Bank Account	1 812 676,48	367 176,03
<i>Other Receivables</i>		
1200 VAT receivables	30 359,55	52 208,59
1201 Other receivables	388 917,71	395 641,48
Other Receivables	419 277,26	447 850,07
TOTAL	2 231 959,79	815 032,15
LIABILITIES		
<i>Liabilities to Contracting Parties</i>		
2010 Liabilities to CPs	1 122 691,00	92 288,50
Liabilities to Contracting Parties	1 122 691,00	92 288,50
<i>Accounts Payable</i>		
2021 Employee PJuEL	1 264,81	6 898,74
2022 Employer TJuEL	3 727,07	17 613,23
Accounts Payables	4 991,88	24 511,97
<i>Transitory Items</i>		
Publication transitories		
2044 Publications transitories	2 756,33	2 756,33
Publication transitories	2 756,33	2 756,33
Data/Cons.Svces transitories		
2052 3.1/1 COMBINE data ICES trans.	1 500,00	1 000,00
2053 3.2/1 ICES co-op transitory	14 000,00	3 000,00
2055 3.2/2 EMEP transitory	106 200,00	105 500,00
2059 3.1/5 PLC Water transitory	86 389,04	62 389,04
Data/Cons.Svces transitories	208 089,04	171 889,04
Project transitories		
2060 Project transitories	66 962,92	53 368,10
2061 West MOPoco transitory	9 383,55	0,00
2062 MAI-CART OPER transitory	20 001,00	13 334,00
2063 BANOS transitory	14 540,27	0,00
2064 ACTION transitory	0,00	39 136,75
2065 PLC Annual transitory	10 177,99	8 519,00
2066 FISH-PRO transitory	110,92	584,89
2067 ZEN-ZIIM transitory	10 955,17	10 955,17
2070 11.43 PLC-6 transitory	29 793,57	29 793,57
2071 QA Phytopl. PEG trans.	24 744,53	18 332,76
2072 EMERGE transitory	47 247,28	0,00
2073 SPICE transitory	0,00	10 799,95
2074 BSAP UP transitory	18 556,79	0,00
2075 BSAP UP (SE) transitory	136 983,66	0,00
2076 Eutrophication Test transitory	4 190,00	0,00
2077 HOLAS II transitory	32 512,72	32 512,72
2078 PLC-7 transitory	89 575,89	43 561,24
2079 Core Indicators transitory	26 365,17	12 686,70
Project transitories	542 101,43	273 584,85
Other transitories		

2082 FIN HQ transitory	0,00	2 954,96
2083 11.15 - IT updates transitory	51 537,84	37 214,34
2084 Awards	20 000,00	20 000,00
Other transitories	71 537,84	60 169,30
Transitory Items total	824 484,64	508 399,52
LIABILITIES total	1 952 167,52	625 199,99
OWN FUNDS		
<i>Working Capital Fund</i>		
3010 Working Capital Fund	190 832,16	189 832,16
<i>Surplus/deficit from period</i>	88 960,11	0,00
Working Capital Fund	279 792,27	189 832,16
TOTAL	2 231 959,79	815 032,15

Three-year budget development comparison

A. INCOME	2020–2021	2019–2020		2018–2019	
	Budget	Budget	Actual	Budget	Actual
1. HQ contribution by Finland	322 000,00	292 000,00	292 000,00	292 000,00	292 000,00
2. Contributions by CPs					
2.1 Denmark	190 114,00	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	51 309,00	49 815,00	49 815,00	49 815,00	49 815,00
2.4 Finland	190 114,00	184 577,00	184 577,00	184 577,00	184 577,00
2.5 Germany	190 114,00	184 577,00	184 577,00	184 577,00	184 577,00
2.6 Latvia	184 577,00	179 377,00	179 377,00	179 377,00	179 377,00
2.7 Lithuania	184 577,00	179 377,00	179 377,00	179 377,00	179 377,00
2.8 Poland	190 114,00	184 577,00	184 577,00	184 577,00	184 577,00
2.9 Russia	190 114,00	184 577,00	184 577,00	184 577,00	184 577,00
2.10 Sweden	190 114,00	184 577,00	184 577,00	184 577,00	184 577,00
2.11 Special contributions by CPs	0,00	0,00	76 674,58	0,00	20 814,00
3. Interest and other income	0,00	0,00	0,00	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	243 363,59	0,00	328 747,66
Total income	2 067 724,00	1 992 608,00	2 312 646,17	1 992 608,00	2 342 169,66

B. EXPENDITURE	2020–2021	2019–2020		2018–2019	
	Budget	Budget	Actual	Budget	Actual
1. Meeting Expenses	118 000,00	113 000,00	85 028,94	113 000,00	87 207,28
2. Salaries	1 014 000,00	999 000,00	1 002 548,02	997 000,00	996 925,37
3. Data and consultant services	156 800,00	153 000,00	153 000,00	193 000,00	193 000,00
4. Travels	43 000,00	43 000,00	16 904,47	42 000,00	67 543,17
5. Communications	77 000,00	63 000,00	62 744,82	67 000,00	67 166,35
6. Rent and maintenance	188 000,00	180 000,00	179 723,19	174 000,00	180 626,88
7. Information/Publicity Activities	90 000,00	80 000,00	38 609,20	80 000,00	80 000,00
8. Material and equipment	57 000,00	49 000,00	68 163,26	51 000,00	44 206,77
9. Miscellaneous	29 000,00	26 000,00	13 659,59	30 000,00	24 226,17
10. Meeting support	7 000,00	8 000,00	3 192,34	6 600,00	6 377,58
11. Projects	287 924,00	278 608,00	600 112,23	239 008,00	588 569,66
12. Advances					-5 000,00
Total expenditure	2 067 724,00	1 992 608,00	2 223 686,06	1 992 608,00	2 330 849,23