



Document title	Accounts of the Commission 2020-2021
Code	7-4-Add.1
Category	DEC
Agenda Item	7 – HELCOM Institutional and organisational matters
Submission date	23.11.2021
Submitted by	Executive Secretary
Reference	Financial Rule 8.2

This document contains the missing attachment Audit report and financial statement to the document 7-4.

Background

Attached is the Audit Report (D/704/05.06.01/2021) 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 the status of income and expenditures vs. the budget for the accounting period from 1 July 2020 to 30 June 2021.

This year's, Audit Report, covering the financial period from 1 July 2020 to 30 June 2021, included an "emphasis of matter" concerning the modernization of the accounting system of the Secretariat. The National Audit Office of Finland recommended that the accounting and financial reporting system of the Commission should be harmonized more with generally accepted accounting standards. The Secretariat has been aware of this issue and will advance the modernization of the accounting system, as explained in document 7-3 submitted to the meeting.

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 2020 to 30 June 2021, as well as of this explanatory memorandum, and to advise the Executive Secretary to submit them to HELCOM 43-2022 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 2020 to 30 June 2021

Financial Statement

The Financial Statement contains a 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 either “contributions from Contracting Parties” (regular and special contributions) or “other contributions” (grants from EU or other financing instruments).

The main sources of income were as usual the annual budgeted contributions from the Contracting Parties and the Headquarters contribution by Finland, which together amounted to 2 067 724,00 €. In addition to the annual contributions, there were special contributions by the Contracting Parties to HELCOM Projects in total of 42 000 €. Furthermore, other contributions for projects by the European Union financing instruments amounted to 1 603 483,40 €.

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 Working Capital Fund (WCF) reached the level set in Financial Rule 3.4 – 11-15 % of the total budget – during the financial period 2019-2020. The surplus from the current financial period, 9 116,53 €, was added to the WCF as stipulated in the Financial Rule. As a result, the WCF totals to 14 % of the budget.

The receivables of 294.299,97 € 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 payment schedules differ from the actual implementation periods in form of e.g. pre-payments, 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 46.805,67 € worth of liabilities to the Contracting Parties, due to advance annual contribution payment for the financial period 2021–2022.

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 the COVID-19 pandemic, the meeting expenses were significantly cut in the modified budget for 2020-2021 and there were very few physical meetings during the financial year. Nearly all of the expenses in this chapter for the financial year 2020-2021 are related to organizing the Baltic Sea Day 2021.

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. Due to the continuation of the COVID-19 pandemic, there were basically no travel costs during this year and only refunds from cancelled travels.

5. Communications

This chapter, part of the Finnish HQ contribution, is used for phone, mail and delivery costs, as well as basic ICT related costs. Those costs include for example in-office WIFI, different licenses and software, servers and firewall systems as well as HELCOM website and services related to those. 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 and electricity. In 2020-2021, the cleaning and maintenance costs were lower than usual due to the remote work policy during the COVID-19 pandemic and the surplus of this chapter was separately discussed with Finland and agreed to be transferred to the following financial year.

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 such as the Meeting Portal support 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, when applicable.

10. Meeting Support

This allocation is 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 are received. Special contributions from the Contracting Parties and contributions for projects by the European Union financing instruments amounted to 1 645 483,40 €, which made it possible to implement a wider range of necessary actions than would have been possible within the regular HELCOM budget.



D/704/05.06.01/2021

Baltic Marine Environment Protection Commission

Audit report of the Baltic Marine Environment Protection Commission on financial period from 1 July 2020 to 30 June 2021

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 Maarit Laatikainen to carry out the audit for the financial period from 1 July 2020 to 30 June 2021.

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 2020 to 30 June 2021 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.

Emphasis of matter: We draw the Commission's attention to the fact that the Secretariat should update and modernize the current, already dated, accounting system. It is recommended that the accounting and financial reporting system of the Commission should be harmonized more with generally accepted accounting standards.

Helsinki, 15th November 2021

Director Jaakko Eskola

Principal Financial Auditor Maarit Laatikainen



FINANCIAL STATEMENT 30 JUNE 2021

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 40 per month during the financial year 2020-2021). 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 2020–2021, the bank account was at a higher level than normally, because recently started larger EU funded projects had received substantial pre-financing. There were no receivables from the Contracting Parties. Other receivables – mainly pending reimbursements for EU funded projects – were at slightly lower 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, but the shift to the new account was not yet completed and both of the accounts were open in the beginning of the financial period 2020-2021. The previous bank account was closed during the financial period.

Liabilities

There were 46 805,67 € worth of liabilities to the Contracting Parties due to an advance payment of contribution for the next financial period 2021–2022. 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.

The Working Capital Fund (WCF) reached the level set in Financial Rule 3.4 – 11-15 % of the total budget – during the previous financial period. The surplus from the current financial period, 9 116,53 €, was added to the WCF as stipulated in the Financial Rule. As a result, the WCF totals to 14 % of the budget.

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 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 Enired II project 20 000 € from Germany and 3 000 € from Finland, for Underwater noise database 10 000 € from Germany and 5 000 € from Denmark and for Eutrophication test assessment development project 4 000 € from Germany. In total the special contributions from the Contracting Parties amounted to 42 000 €.

Further, HELCOM received a total of 1 603 483,40 € € from the different European Union financing instruments to 13 different projects.

Expenditure

The financial year 2020-2021 was rather different from the previous years because COVID-19 still affected the full financial year. The original budget for the financial year was approved in the Commission meeting just before the pandemic and, therefore, needed to be adjusted. The needed

budget transfers were approved by the Chairman of the Commission in line with Financial Rule 2.6. However, for increased transparency, the modified budget was further discussed in the meeting of Heads of Delegation (HOD 59-2020, document 7-4).

The pandemic interrupted the normal meeting arrangements. Consequently, the Chapter 1 Meeting expenses, Chapter 4 Travels and Chapter 10 Meeting Support were significantly cut in the modified budget. At the end, there was an overspend in Chapter 1, but it was compensated by savings in other travel related Chapters 4 and 10.

Further, there was a need to enhance online meeting facilities at the Secretariat and for that reason, Chapter 8 Material and Equipment was exceeded by 7 513,51 €. The chapter is covered by the Finnish HQ contribution and the overspend in the chapter was compensated for by the savings in another chapters covered by the HQ contribution, Chapter 6 Rent and Maintenance and Chapter 5 Communications. At the end of the financial year, there was an underspend in the budget covered by the HQ contribution, caused by the office being unoccupied for the full year. In line with Financial Rule 4.1, the surplus was separately discussed with Finland, and agreed to be transferred to the following financial year.

Furthermore, there was an overspend of 2 057,92 € in Chapter 7 Publications and Information Activities caused by preparations for the upcoming Ministerial Meeting. It was covered by savings in Chapter 9 Miscellaneous where the underspend was in total 10 553,59 €.

As usual, in Chapters 3 Data and consultant services and 13 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.

At the end of the financial period, there was a surplus of 9 116,53 € that was added to the Working Capital Fund.

Baltic Marine Environment Protection Commission - Helsinki Commission**Financial Statement 30 June 2021**

Amounts in EUR

BALANCE SHEET

	30 June 2021		30 June 2020	
ASSETS				
Petty cash		6,05		6,05
Bank account Danske Bank		0,00		201 211,27
Bank account OP	1 011 243,37		1 611 465,21	
Receivables from Contracting Parties		0		0
Other receivables	294 299,97		419 277,26	
		<u>1 305 549,39</u>		<u>2 231 959,79</u>
LIABILITIES				
Liabilities to Contracting Parties		46 805,67		1 122 691,00
Accounts payable		4 870,30		4 991,88
Transitory items				
Publications transitories		2 756,33		2 756,33
Data/cons. services transitories	187 938,04		208 089,04	
Project transitories	638 283,45		542 101,43	
Other transitories	135 986,80	964 964,62	71 537,84	824 484,64
		<u>1 016 640,59</u>		<u>1 952 167,52</u>
OWN FUNDS				
Working Capital Fund	279 792,27		190 832,16	
Surplus/deficit from period	9 116,53	288 908,80	88 960,11	279 792,27
		<u>1 305 549,39</u>		<u>2 231 959,79</u>

Baltic Marine Environment Protection Commission - Helsinki Commission
Financial Statement 30 June 2021

Amounts in EUR

STATEMENT OF ACCOUNTS

	1 July 2020 – 30 June 2021	1 July 2019 – 30 June 2020
INCOME		
Contributions from Contr. Parties	2 086 724,00	2 069 282,58
Other contributions	1 012 492,51	243 363,59
Other income		
Transfer from Working Capital Fund	0	0
	<u>3 099 216,51</u>	<u>2 312 646,17</u>
EXPENDITURES		
Meeting expenditures	-15 079,60	-85 028,94
Salaries and remunerations	-1 077 252,34	-1 002 548,02
Data and consultant services	-156 800,00	-153 000,00
Travel expenses	452,80	-16 904,47
Communications	-69 486,49	-62 744,82
Rent and maintenance	-188 000,00	-179 723,19
Information/Publicity activities	-92 057,92	-38 609,20
Material and equipment	-64 513,51	-68 163,26
Miscellaneous	-20 446,41	-13 659,59
Meeting support	0,00	-3 192,34
Projects	-1 406 916,51	-600 112,23
Advances	-3 090 099,98	-2 223 686,06
	<u>-3 090 099,98</u>	<u>-2 223 686,06</u>
Surplus/Deficit	<u>9 116,53</u>	<u>88 960,11</u>

Rüdiger Stempel
 Executive Secretary

Annexes:

1. Detailed Statement of Accounts and Balance Sheet 2020–2021
2. Three-year comparison (2019–2020 to 2021–2022)

Baltic Marine Environment Protection Commission - Helsinki Commission (HELCOM)

STATEMENT OF ACCOUNTS 1.7.2020 - 30.6.2021

INCOME	As on 30.6.2021	Budget 2020–21	Balance
Contributions by Contr.Parties			
4101 DENMARK contribution	190 114,00	190 114,00	0,00
4102 ESTONIA contribution	184 577,00	184 577,00	0,00
4103 FINLAND contribution	512 114,00	512 114,00	0,00
4104 GERMANY contribution	190 114,00	190 114,00	0,00
4105 LATVIA contribution	184 577,00	184 577,00	0,00
4106 LITHUANIA contribution	184 577,00	184 577,00	0,00
4107 POLAND contribution	190 114,00	190 114,00	0,00
4108 RUSSIA contribution	190 114,00	190 114,00	0,00
4109 SWEDEN contribution	190 114,00	190 114,00	0,00
4110 EU contribution	51 309,00	51 309,00	0,00
4200 Special contributions	19 000,00	0,00	19 000,00
Contributions by Contr.Parties	2 086 724,00	2 067 724,00	19 000,00
<i>Other contributions (grants etc.)</i>			
4201 Other contributions	1 012 492,51		1 012 492,51
INCOME	3 099 216,51	2 067 724,00	1 031 492,51
EXPENDITURES			
<i>1 Meeting expenditures</i>			
5100 Meeting Expenditures	0,00		
5110 HELCOM Meetings	0,00		
5111 HOD Meetings	0,00		
5125 STATE&CONSERVATION Meetings	61,48		
5135 PRESSURE Meetings	0,00		
5140 MARITIME Meetings	0,00		
5145 HC-VASAB MSP	0,00		
5160 GEAR Meetings	0,00		
5170 RESPONSE Meetings	0,00		
5180 AGRI Meetings	0,00		
5190 FISH Meetings	0,00		
5195 Other meetings	-15 141,08		
Meeting expenditures	-15 079,60	10 000,00	-5 079,60
<i>2 Salaries and remunerations</i>			
5200 Salaries and Remunerations	0,00		
5210 Full-time salaries	-845 902,34		
5230 Remunerations	-52 712,08		
5231 Pensions	-155 794,21		
5232 Occupational health	-22 843,71		
Salaries and remunerations	-1 077 252,34	1 077 000,00	-252,34
<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	-14 800,00	14 800,00	
Data and Consultant Services	-156 800,00	156 800,00	0,00
<i>4 Travel expenses</i>			
5410 Travels	452,80		
Travel expenses	452,80	5 000,00	5 452,80
<i>5 Communications</i>			
5500 Communications	-951,04		
5510 Phone/Skype/Internet	-13 035,25		

5511 Data/ICT	-50 620,47		
5520 Mailings/deliveries	-4 879,73		
Communications	-69 486,49	77 000,00	7 513,51
<i>6 Rent and Maintenance</i>			
5600 Rent and Maintenance	-13 497,92		
5610 Rent of office	-163 204,68		
5620 Cleaning/Electricity/Maintenan	-11 297,40		
Rent and Maintenance	-188 000,00	188 000,00	0,00
<i>7 Information/Publicity Activities</i>			
5700 Information/Publicity Activities	0,00		
5730 Information/PR activities	-45 688,96		
5740 Other ICT	-46 368,96		
Information/Publicity Activities	-92 057,92	90 000,00	-2 057,92
<i>8 Material and Equipment</i>			
5800 Material and equipment	0,00		
5810 Copying	-44,97		
5820 Office utilities	-608,72		
5821 Newspapers, magazines etc.	0,00		
5840 Equipment/Repairs	-63 859,82		
Material and Equipment	-64 513,51	57 000,00	-7 513,51
<i>9 Miscellaneous</i>			
5900 Miscellaneous	0,00		
5910 Bank charges	-5 042,17		
5920 Staff training&well-being etc.	-6 189,30		
5930 Miscellaneous	-9 214,94		
Miscellaneous	-20 446,41	31 000,00	10 553,59
<i>10 Meeting Support</i>			
6000 Meeting Support	0,00		
6104 Support Russia	0,00		
Meeting Support	0,00	500,00	500,00
<i>11 Projects</i>			
7112 PLC-7	-8 764,00	8 764,00	
7113 PLC-8	-50 000,00	50 000,00	
7115 11.15 Information system	-50 000,00	50 000,00	
7117 11.17 Other HELCOM projects	-17 000,00	17 000,00	
7125 PLC Annual	-47 000,00	47 000,00	
7130 BSAP UP	-43 000,00	43 000,00	
7140 MetDev	-51 000,00	51 000,00	
7149 11.49 PEG QA	-6 160,00	6 160,00	
7150 11.50 FISH-PRO 3	-5 500,00	5 500,00	
7154 Eutrophication Test	-4 000,00		-4 000,00
7156 Underwater Noise Database	-15 000,00		-15 000,00
7157 HELCOM Data Flow	-47 000,00	47 000,00	
7161 Core Indicators	-50 000,00	50 000,00	
7343 RETROUT	-16 687,66		-16 687,66
7346 Capacity4MSP PP (EU)	-2 110,62		-2 110,62
7349 BSR Water (EU)	-25 986,73		-25 986,73
7351 CSHIPP (EU)	-5 671,46		-5 671,46
7353 HASPS 3 (EU)	-24 444,90		-24 444,90
7355 SuMaNu (EU)	-7 159,88		-7 159,88
7359 FanLESStic-sea (EU)	-7 420,52		-7 420,52
7361 ACTION (EU)	-224 667,13		-224 667,13
7367 Baltic Data Flows (EU)	-498 366,39		-498 366,39
7369 BLUES (EU)	-199 977,22		-199 977,22
Projects	-1 406 916,51	375 424,00	-1 031 492,51
EXPENDITURES	-3 090 099,98	2 067 724,00	-1 022 375,98
Surplus/Deficit	9 116,53	0,00	9 116,53

BALANCE SHEET

	30.6.2021	31.7.2020
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	0,00	201 211,27
1030 Bank Account Osuuspankki	1 011 243,37	1 611 465,21
Bank Account	1 011 243,37	1 812 676,48
<i>Other Receivables</i>		
1200 VAT receivables	48 764,78	30 359,55
1201 Other receivables	245 535,19	388 917,71
Other Receivables	294 299,97	419 277,26
TOTAL	1 305 549,39	2 231 959,79
LIABILITIES		
<i>Liabilities to Contracting Parties</i>		
2010 Liabilities to CPs	46 805,67	1 122 691,00
Liabilities to Contracting Parties	46 805,67	1 122 691,00
<i>Accounts Payable</i>		
2021 Employee PJuEL	-559,38	1 264,81
2022 Employer TJuEL	5 429,68	3 727,07
Accounts Payables	4 870,30	4 991,88
<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.	2 000,00	1 500,00
2053 3.2/1 ICES co-op transitory	27 249,00	14 000,00
2055 3.2/2 EMEP transitory	92 300,00	106 200,00
2059 3.1/5 PLC Water transitory	66 389,04	86 389,04
Data/Cons.Svces transitories	187 938,04	208 089,04
Project transitories		
2060 Project transitories	95 226,33	66 962,92
2061 West MOPoco transitory	7 724,89	9 383,55
2062 MAI-CART OPER transitory	0,00	20 001,00
2063 BANOS transitory	14 540,27	14 540,27
2065 PLC Annual transitory	15 158,73	10 177,99
2066 FISH-PRO transitory	110,92	110,92
2067 ZEN-ZIIM transitory	10 955,17	10 955,17
2070 11.43 PLC-6 transitory	0,00	29 793,57
2071 QA Phytopl. PEG trans.	28 204,53	24 744,53
2072 EMERGE transitory	47 247,28	47 247,28
2074 BSAP UP transitory	21 926,43	18 556,79
2075 BSAP UP (SE) transitory	0,00	136 983,66
2076 Eutrophication Test transitory	0,00	4 190,00
2077 HOLAS II transitory	32 512,72	32 512,72
2078 PLC-7 transitory	3 440,46	89 575,89
2079 Core Indicators transitory	59 885,63	26 365,17
2080 HELCOM Data Flow transitory	28 166,24	0,00
2081 MetDev transitory	31 967,66	0,00
2082 Baltic Data Flows transitory	113 272,61	0,00
2083 BLUES transitory	99 943,58	0,00

2084 PLC-8 transitory	28 000,00	0,00
Project transitories	638 283,45	542 101,43
Other transitories		
2092 FIN HQ transitory	14 448,96	0,00
2093 11.15 - IT updates transitory	101 537,84	51 537,84
2094 Awards	20 000,00	20 000,00
Other transitories	135 986,80	71 537,84
Transitory Items total	964 964,62	824 484,64
LIABILITIES total	1 016 640,59	1 952 167,52
OWN FUNDS		
<i>Working Capital Fund</i>		
3010 Working Capital Fund	279 792,27	279 792,27
<i>Surplus/deficit from period</i>	9 116,53	0,00
Working Capital Fund	288 908,80	279 792,27
TOTAL	1 305 549,39	2 231 959,79

Three-year budget development comparison (EUR)

A. INCOME	2021-2022	2020-2021		2019-2020	
	Budget	Budget	Actual	Budget	Actual
1. HQ contribution by Finland	322 000,00	322 000,00	322 000,00	292 000,00	292 000,00
2. Contributions by CPs					
2.1 Denmark	190 114,00	190 114,00	190 114,00	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	51 309,00	51 309,00	49 815,00	49 815,00
2.4 Finland	190 114,00	190 114,00	190 114,00	184 577,00	184 577,00
2.5 Germany	190 114,00	190 114,00	190 114,00	184 577,00	184 577,00
2.6 Latvia	190 114,00	184 577,00	184 577,00	179 377,00	179 377,00
2.7 Lithuania	190 114,00	184 577,00	184 577,00	179 377,00	179 377,00
2.8 Poland	190 114,00	190 114,00	190 114,00	184 577,00	184 577,00
2.9 Russia	190 114,00	190 114,00	190 114,00	184 577,00	184 577,00
2.10 Sweden	190 114,00	190 114,00	190 114,00	184 577,00	184 577,00
2.11 Special contributions	0,00	0,00	19 000,00	0,00	76 674,58
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	1 012 492,51	0,00	243 363,59
Total income	2 078 798,00	2 067 724,00	3 099 216,51	1 992 608,00	2 312 646,17

B. EXPENDITURE	2021-2022	2020-2021		2019-2020	
	Budget	Budget	Actual	Budget	Actual
1. Meeting Expenses	85 000,00	10 000,00	15 079,60	113 000,00	85 028,94
2. Salaries	1 160 000,00	1 077 000,00	1 077 252,34	999 000,00	1 002 548,02
3. Data and Consultant Services	150 000,00	156 800,00	156 800,00	153 000,00	153 000,00
4. Travels	20 000,00	5 000,00	-452,80	43 000,00	16 904,47
5. Communications	74 000,00	77 000,00	69 486,49	63 000,00	62 744,82
6. Rent and maintenance	190 000,00	188 000,00	188 000,00	180 000,00	179 723,19
7. Information/Publicity Activities	85 000,00	90 000,00	92 057,92	80 000,00	38 609,20
8. Material and equipment	58 000,00	57 000,00	64 513,51	49 000,00	68 163,26
9. Miscellaneous	27 000,00	31 000,00	20 446,41	26 000,00	13 659,59
10. Meeting support	4 000,00	500,00	0,00	8 000,00	3 192,34
11. Projects	225 798,00	375 424,00	1 406 916,51	278 608,00	600 112,23
12. Advances					
Total expenditure	2 078 798,00	2 067 724,00	3 090 099,98	1 992 608,00	2 223 686,06