



*Agreement on the Conservation of Cetaceans of the Black Sea, Mediterranean Sea and contiguous Atlantic area, concluded under the auspices of the Convention on the Conservation of Migratory Species of Wild Animals (CMS)*

*Accord sur la Conservation des Cétacés de la Mer Noire, de la Méditerranée et de la zone Atlantique adjacente, conclu sous l'égide de la Convention sur la Conservation des Espèces Migratrices appartenant à la Faune Sauvage (CMS)*



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## **Seventh Meeting of the Parties to ACCOBAMS**

*Istanbul, Republic of Turkey, 5 - 8 November 2019*

14/10/2019

English

Original: French

ACCOBAMS-MOP7/2019/Doc 20Rev1


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## **REPORTS OF THE FUND MANAGEMENT CONTROLLER**

*Delegates are kindly invited to bring their own documents to the Meeting.  
This document will be available only in electronic format during the Meeting.*

## REPORTS OF THE FUND MANAGEMENT CONTROLLER

In accordance with the Terms of Reference for the administration of the budget (Annex 3 of the Resolution 6.6), the budget accounts are audited by a Fund Management Controller.

This document presents the reports of the Fund Management Controller for 2017 and 2018. The financial statements  
 presented to the Parties being closed on 15<sup>th</sup> July 2019, the 2019 report has been added on 14<sup>th</sup> October 2019, upon reception by the Secretariat.

*Translated from the French by the Secretariat.*

**ACCOBAMS**  
**JARDINS DE L'UNESCO**  
**LES TERRASSES DE FONTVIELLE**  
**98000 MONACO**

**SITUATION FROM JANUARY 1<sup>ST</sup>, 2017 TO DECEMBER 31<sup>ST</sup>, 2017**

**FUND MANAGEMENT CONTROLLER REPORT**

Ladies and Gentlemen,

We have the honour to present you our report on the operations realised by your Organisation between January 1<sup>st</sup> 2017 and December 31<sup>st</sup> 2017.

One should remind that the establishment of the Permanent Secretariat of the Agreement on the Conservation of Cetaceans of the Black Sea, Mediterranean Sea and contiguous Atlantic Area, within the Principality of Monaco, is organised in accordance with Resolution 1.2 and its annexes adopted during the First session the 28<sup>th</sup> of February 2002, and that during the Sixth Meeting of the Parties that took place from 22<sup>nd</sup> to 25<sup>th</sup> November 2016 in Monaco, the budget of the 2017-2019 period was adopted according to Resolution 6.6.

Your administrative department have put at our disposal the situation from the 1<sup>st</sup> of January 2017 to the 31<sup>st</sup> December 2017, as well as all documents and bank statements for the same period.

In preamble, we draw to your attention the terms of reference of "the contract regarding subsidies for the ACCOBAMS Survey Initiative (15085) with MAVA, Foundation for Nature (located in Switzerland)".

This contract has been concluded for a determined period started from 1<sup>st</sup> July 2016 and ended 31<sup>st</sup> December 2019, with an obligation to keep analytical accounting for this project.

This project will receive the allocation from MAVA to your Organisation, of the subvention of a maximal amount of 1 701 000 euros.

From now, the amount of 1 500 000 euros has already been perceived by your Organisation on 4<sup>th</sup> December 2016.

For the period from the 1<sup>st</sup> of January 2017 to the 31<sup>st</sup> December 2017, the amount of the expenditures for the implementation of this project was 86 647,05 euros.

This situation of the period from the 1<sup>st</sup> of January 2017 to the 31<sup>st</sup> December 2017 is characterised by following data:

	<u><b>31/12/2017</b></u>
Surplus from prior years	2 489 797 €
Total incomes for the period	1 095 311 €
Total expenses for the period (including expenses regarding the MAVA project / Survey – 86 647,05€)	<u>- 594 555€</u>
Shortfall of the budget exercise	500 756 €
<b>Total surplus as of 31/12/ 2017</b>	<b>2 990 553 €</b>

The surplus can be linked to your Organisation's bank statement as follows:

	<u><b>31/12/2017</b></u>
CFM - account in €	2 531 734 €
Treasury SICAV	431 331 €
Coin box	130 €
CFM - Supplementary Conservation Funds	27 358 €
<b>Account balance as of 31<sup>st</sup> December 2017</b>	<b>2 990 553 €</b>

The treasury SICAV are materialised by 43 "AMUNDI TRESO 3 MOIS FCP PARTS-E- 3 DECIMALES" estimated at 431 331,17 euros.

Our controls were done in accordance with the professional uses. All these controls and verifications do not call for any particular observation.

In our opinion, the financial statements presented to you in annex of the present report, reflect the operations realised during the period from the 1<sup>st</sup> of January 2017 to the 31<sup>st</sup> December 2017.

Done in Monaco, on 23<sup>rd</sup> February 2018

André Garino

## ANNEXES

# ACCOBAMS

## CONTRIBUTIONS ORDINAIRES 31-12-2017

COMPTE DE RESULTAT AU 31/12/2017	31/12/2017			
	Solde dû 2016	Contribution	Facturation	Règlement
Albanie		1 500	1 500	1 500
Algérie		4 328	4 328	12 984
Bulgarie		1 500	1 500	1 500
Croatie		2 661	2 661	2 661
Chypre		1 500	1 500	1 500
Egypte	3 073	4 086	7 159	3 073
Espagne		55 619	55 619	55 619
France		64 769	64 769	64 769
Géorgie		1 500	1 500	1 500
Grèce	29 264	12 662	41 926	41 926
Italie		64 769	64 769	64 769
Liban	3	1 500	1 503	1 501,50
Libye	30 890	3 360	34 250	-
Malte	-	1 500	1 500	1 500
Maroc		1 500	1 500	1 500
Monaco		1 500	1 500	1 500
Monténégro	-	1 500	1 500	1 477
Portugal	-	10 538	10 538	10 538
Roumanie	15 549	4 947	20 496	20 496
Slovénie	-	2 258	2 258	2 258
Syrie	6 450,25	1 500	7 950,25	-
Tunisie	-	1 500	1 500	1 500
Ukraine	-	2 769	2 769	2 769
	<b>85 229,25</b>	<b>249 266,00</b>	<b>334 495,25</b>	<b>296 840,50</b>

## CONTRIBUTIONS VOLONTAIRES

				31/12/2017
Monaco		40 000	40 000	40 000
				<b>40 000</b>

## CONTRIBUTIONS DIVERSES

				31/12/2017
FAC MOP6				14 000
MAVA				109 200
MAVA BYCATCH				168 188
F2PA				40 000
CTN				20 118
France				12 000
DEBLOCAGE SURVEY Italie				228 000
France SURVEY				120 000
SPAIN MEDACES				18 000
REMBOURSEMENT TVA				28 830
				<b>758 336</b>

# ACCOBAMS

## COMPTE DE RESULTAT 31/12/2017

DEPENSES		31/12/2017
<b>Fonctions Administratives</b>		
10	Gestion Générale	117 327
20	Réunions	45 235
30	Equipements et fournitures de bureau	-
40	Divers	-
<b>Sous-total fonctions administratives</b>		<b>162 562</b>
<b>Actions de conservation</b>		
510	Législation nationale, assistance scientifique et technique	21 513
520	Interactions hommes, cétacés, situation d'urgence	8 633
530	Habitats, recherche et surveillance	26 891
540	Sensibilisation et diffusion de l'information	10 064
550	Assistant Projet	39 500
<b>Sous-total actions de conservation</b>		<b>106 601</b>
<b>Charges directes</b>		
605	Dépenses Fonds Additionels de Conservation (F.A.C.)	12 483
620	Dépense sur CV Italie	3 500
622	RAN Obsolètes	-
640	Survey	35 347
640	Dito	14 897
640	MAVA SURVEY	86 647
641	MAVA	98 132
648	CV France 2010	15 527
650	Dépenses sur TVA récupérée	17 379
670	Compte d'attente et de régularisation	-
690	Dépenses sur CV Monaco	40 402
	Pertes sur cessions de VMP	1 078
<b>Sous-total charges directes</b>		<b>325 392</b>
<b>TOTAL DES DEPENSES</b>		<b>594 555</b>
RECETTES		31/12/2017
	Contributions Ordinaires	296 841
	Contributions Volontaires	755 506
	Contributions Volontaires (F.A.C.)	14 000
	Contributions diverses	-
	Remboursements TVA	28 830
	Produits sur cession de valeurs mobilières	135
<b>TOTAL DES RECETTES</b>		<b>1 095 311</b>
<b>+ Total Recettes</b>		<b>1 095 311</b>
<b>- Total Dépenses</b>		<b>594 555</b>
<b>+ Excédent exercices antérieurs</b>		<b>2 489 797</b>
<b>Excédent en fin de période</b>		<b>2 990 553</b>
MAVA / ACCOBAMS SURVEY INITIATIVE		31/12/2017
	Subventions reçues	
	Dépenses engagées	86 647
<b>TOTAL PROJET</b>		<b>86 647</b>

**ACCOBAMS**  
**JARDINS DE L'UNESCO**  
**LES TERRASSES DE FONTVIELLE**  
**98000 MONACO**

**SITUATION FROM JANUARY 1<sup>ST</sup>, 2018 TO DECEMBER 31<sup>ST</sup>, 2018**

**FUND MANAGEMENT CONTROLLER REPORT**

Ladies and Gentlemen,

We have the honour to present you our report on the operations realised by your Organisation between January 1<sup>st</sup> 2018 and December 31<sup>st</sup> 2018.

One should remind that the establishment of the Permanent Secretariat of the Agreement on the Conservation of Cetaceans of the Black Sea, Mediterranean Sea and contiguous Atlantic Area, within the Principality of Monaco, is organised in accordance with Resolution 1.2 and its annexes adopted during the First session the 28<sup>th</sup> of February 2002, and that during the Sixth Meeting of the Parties that took place from 22<sup>nd</sup> to 25<sup>th</sup> November 2016 in Monaco, the budget of the 2017-2019 period was adopted according to Resolution 6.6.

Your administrative department have put at our disposal the situation from the 1<sup>st</sup> of January 2018 to the 31<sup>st</sup> December 2018, as well as all documents and bank statements for the same period.

In preamble, we draw to your attention the terms of reference of "the contract regarding subsidies for the ACCOBAMS Survey Initiative (15085) with MAVA, Foundation for Nature (located in Switzerland)".

This contract has been concluded for a determined period started from 1<sup>st</sup> July 2016 and ended 31<sup>st</sup> December 2019, with an obligation to keep analytical accounting for this project.

This project will receive the allocation from MAVA to your Organisation, of the subvention of a maximal amount of 1 701 000 euros.

From now, the amount of 1 500 000 euros has already been perceived by your Organisation on 4<sup>th</sup> December 2016.

For the period from the 1<sup>st</sup> of January 2018 to the 31<sup>st</sup> December 2018, the amount received was 150 000 euros and the amount of the expenditures for the implementation of this project was 1 290 693,64 euros.



This situation of the period from the 1<sup>st</sup> of January 2018 to the 31<sup>st</sup> December 2018 is characterised by following data:

	<b><u>31/12/2018</u></b>
Surplus from prior years	2 990 553 €
Total incomes for the period	956 361 €
Total expenses for the period (including expenses regarding the MAVA project / Survey – 86 647,05€)	<u>-2 592 517€</u>
Shortfall of the budget exercise	- 1 636 156 €
<b>Total surplus as of 31/12/ 2018</b>	<b>1 354 397 €</b>

The surplus can be linked to your Organisation's bank statement as follows:

	<b><u>31/12/2018</u></b>
CFM - account in €	1 197 042 €
Treasury SICAV	129 867 €
Coin box	130 €
CFM - Supplementary Conservation Funds	27 358 €
<b>Account balance as of 31<sup>st</sup> December 2018</b>	<b>1 354 397 €</b>

The treasury SICAV are materialised by 13 "AMUNDI TRESO 3 MOIS FCP PARTS-E- 3 DECIMALES" estimated at 129 867,32 euros.

Our controls were done in accordance with the professional uses. All these controls and verifications do not call for any particular observation.

In our opinion, the statements presented to you in appendix in the present report reflect the operations realised during the period open on 1<sup>st</sup> January 2018 and closed on 31<sup>st</sup> December 2018.

Done in Monaco, on 17<sup>th</sup> June 2019

André Garino

## ANNEXES

# ACCOBAMS

## CONTRIBUTIONS ORDINAIRES 31-12-2018

COMPTE DE RESULTAT AU 31/12/2018	31/12/2018			
	Solde dû 2017	Contribution	Facturation	Règlement
Albanie		1 500	1 500	1 500
Algérie	- 8 656	4 328	- 4 328	
Bulgarie		1 500	1 500	1 500
Croatie		2 661	2 661	2 661
Chypre		1 500	1 500	1 500
Egypte	4 086	4 086	8 172	
Espagne		55 619	55 619	55 619
France		64 769	64 769	64 769
Géorgie		1 500	1 500	1 500
Grèce		12 662	12 662	12 662
Italie		64 769	64 769	64 769
Liban	1,5	1 500	1 501,5	1 501
Libye	34 250	3 360	37 610	
Malte		1 500	1 500	1 500
Maroc		1 500	1 500	1 500
Monaco		1 500	1 500	1 500
Monténégro	23	1 500	1 523	1 500
Portugal		10 538	10 538	10 538
Roumanie		4 947	4 947	4 947
Slovénie	-	2 258	2 258	2 258
Syrie	7 950,25	1 500	9 450,25	
Tunisie		1 500	1 500	1 500
Turquie		25 089	25 089	25 089
Ukraine		2 769	2 769	2 769
	<b>37 654,75</b>	<b>274 355,00</b>	<b>312 009,75</b>	<b>261 082,00</b>

## CONTRIBUTIONS VOLONTAIRES

				31/12/2018
Monaco		40 000	40 000	40 000
				<b>40 000</b>

## CONTRIBUTIONS DIVERSES

				31/12/2018
Italie				228 708
MAVA SURVEY INITIATIVE				150 000
MAVA ESPECES				22 000
CTN (QUIETMED)				20 018
U.I.C.N				3 083
France SURVEY				200 000
SPAIN MEDACES				18 000
REMBOURSEMENT TVA				13 471
				<b>655 279</b>

## ACCOBAMS

## COMPTES DE RESULTAT 31/12/2018

DEPENSES		31/12/2018
<b>Fonctions Administratives</b>		
10	Gestion Générale	97 821
20	Réunions	30 696
30	Equipements et fournitures de bureau	6 285
40	Divers	16 125
<b>Sous-total fonctions administratives</b>		<b>150 926</b>
<b>Actions de conservation</b>		
510	Législation nationale, assistance scientifique et technique	20 781
520	Interactions hommes, cétacés, situation d'urgence	25 995
530	Habitats, recherche et surveillance	15 239
540	Sensibilisation et diffusion de l'information	42 421
550	Assistant Projet	39 870
<b>Sous-total actions de conservation</b>		<b>144 307</b>
<b>Charges directes</b>		
605	Dépenses Fonds Additionnels de Conservation (F.A.C.)	-
620	Dépense sur CV Italie	93 522
622	RAN Obsolètes	-
640	Survey	649 212
640	Dito	31 310
640	MAVA SURVEY	1 290 694
641	MAVA	99 624
641	MAVA BYCATCH	41 890
641	MAVA ESPECES	30
648	CV France 2010	32 260
650	Dépenses sur TVA récupérée	13 290
670	Compte d'attente et de régularisation	-
690	Dépenses sur CV Monaco	43 998
	Pertes sur cessions de VMP	1 454
<b>Sous-total charges directes</b>		<b>2 297 284</b>
<b>TOTAL DES DEPENSES</b>		<b>2 592 517</b>
RECETTES		31/12/2018
	Contributions Ordinaires	261 082
	Contributions Volontaires	528 726
	<i>Dont MAVA SURVEY</i>	150 000
	Contributions Volontaires (F.A.C.)	-
	Contributions diverses	3 083
	Remboursements TVA	13 471
	Produits sur cession de valeurs mobilières	-
<b>TOTAL DES RECETTES</b>		<b>956 361</b>
<b>+ Total Recettes</b>		<b>956 361</b>
<b>- Total Dépenses</b>		<b>2 592 517</b>
<b>+ Excédent exercices antérieurs</b>		<b>2 990 553</b>
<b>Excédent en fin de période</b>		<b>1 354 397</b>
<i>Dont subventions reçues et dépenses engagées sur le projet MAVA SURVEY</i>		
MAVA / ACCOBAMS SURVEY INITIATIVE		31/12/2018
	Subventions reçues	150 000
	Dépenses engagées	1 290 694
<b>TOTAL PROJET</b>		<b>- 1 140 694</b>

**ACCOBAMS****JARDINS DE L'UNESCO  
LES TERRASSES DE FONTVIELLE****98000 MONACO****SITUATION FROM JANUARY 1<sup>ST</sup>, 2019 TO JULY 15<sup>TH</sup>, 2019****FUND MANAGEMENT CONTROLLER REPORT**

Ladies and Gentlemen,

We have the honour to present you our report on the operations realised by your Organisation between January 1<sup>st</sup> 2019 and July 15<sup>th</sup> 2019.

One should remind that the establishment of the Permanent Secretariat of the Agreement on the Conservation of Cetaceans of the Black Sea, Mediterranean Sea and contiguous Atlantic Area, within the Principality of Monaco, is organised in accordance with Resolution 1.2 and its annexes adopted during the First session the 28<sup>th</sup> of February 2002, and that during the Sixth Meeting of the Parties that took place from 22<sup>nd</sup> to 25<sup>th</sup> November 2016 in Monaco, the budget of the 2017-2019 period was adopted according to Resolution 6.6.

Your administrative department have put at our disposal the situation from the 1<sup>st</sup> of January 2019 to the July 15<sup>th</sup> 2019, as well as all documents and bank statements for the same period.

In preamble, we draw to your attention the terms of reference of "the contract regarding subsidies for the ACCOBAMS Survey Initiative (15085) with MAVA, Foundation for Nature (located in Switzerland)".

This contract has been concluded for a determined period started from 1<sup>st</sup> July 2016 and ended 31<sup>st</sup> December 2019, with an obligation to keep analytical accounting for this project.

This project will receive the allocation from MAVA to your Organisation, of the subvention of a maximal amount of 1 701 000 euros.

From now, the amount of 1 500 000 euros has already been perceived by your Organisation on 4<sup>th</sup> December 2016.

For the period from the 1<sup>st</sup> of January 2018 to the 31<sup>st</sup> December 2018, the amount received was 150 000 euros and the amount of the expenditures for the implementation of this project was 1 290 693,64 euros.

For the period from the 1<sup>st</sup> of January 2019 to the 15<sup>th</sup> July 2019, the amount of the expenditures for the implementation of this project was 101 066,40 euros.

This situation of the period from the 1<sup>st</sup> of January 2019 to the 15<sup>th</sup> July 2019 is characterised by following data:

	<b><u>15/07/2019</u></b>
Surplus from prior years	1 354 397 €
Total incomes for the period	386 320 €
Total expenses for the period (including expenses regarding the MAVA project / Survey – 101 066,40€)	<u>- 602 635 €</u>
Shortfall of the budget exercise	216 315 €
<b>Total surplus as of <u>15/07/2019</u></b>	<b>1 138 082 €</b>

The surplus can be linked to your Organisation's bank statement as follows:

	<b><u>15/07/2019</u></b>
CFM - account in €	1 071 293 €
Treasury SICAV	29 919 €
Coin box	130 €
CFM - Supplementary Conservation Funds	36 740 €
<b>Account balance as of 15<sup>th</sup> July 2019</b>	<b>1 138 082 €</b>

The treasury SICAV are materialised by 3 "AMUNDI TRESO 3 MOIS FCP PARTS-E- 3 DECIMALES" estimated at 29 919,04 euros.

Our controls were done in accordance with the professional uses. All these controls and verifications do not call for any particular observation.

In our opinion, the statements presented to you in appendix in the present report reflect the operations realised during the period open on 1<sup>st</sup> January 2019 and closed on 15<sup>th</sup> July 2019.

Done in Monaco, on 30<sup>th</sup> August 2019

André Garino

## ANNEXES

## ACCOBAMS

### CONTRIBUTIONS ORDINAIRES 15/07/2019

COMPTE DE RESULTAT AU 15/07/2019	15/07/2019			
	Solde dû 2018	Contribution	Facturation	Règlement
Albanie		1 500	1 500	
Algérie	4 328	4 328		
Bulgarie		1 500	1 500	1 500
Croatie		2 661	2 661	2 661
Chypre		1 500	1 500	
Egypte	8 172	4 086	12 258	
France		64 769	64 769	64 769
Géorgie		1 500	1 500	
Grèce		12 662	12 662	
Italie		64 769	64 769	64 769
Liban	0,5	1 500	1 501	
Libye	37 610,0	3 360	40 970,0	
Malte		1 500	1 500	1 500
Monaco		1 500	1 500	1 500
Monténégro	23	1 500	1 523	1 500
Maroc		1 500	1 500	1 500
Portugal		10 538	10 538	
Roumanie		4 947	4 947	4 947
Slovénie		2 258	2 258	2 258
Espagne		55 619	55 619	
Syrie	9 450,25	1 500	10 950,25	
Tunisie		1 500	1 500	1 500
Turquie		27 370	27 370	27 370
Ukraine		2 769	2 769	
	50 927,75	276 636,00	327 563,75	175 774,00

### CONTRIBUTIONS VOLONTAIRES

				15/07/2019
Monaco		40 000	40 000	40 000
				40 000

### CONTRIBUTIONS DIVERSES

				15/07/2019
Mare Nostrum - MOU				3 882
CAR/ASP - MOU				7 335
FP2A				20 000
MAVA ESPECES				96 750
CTN (QUIETMED)				33 794
REMBOURSEMENT TVA				8 562
				170 323



## ACCOBAMS

## COMPTE DE RESULTAT 15/07/2019

DEPENSES		15/07/2019
Fonctions Administratives		
10	Gestion Générale	47 015
20	Réunions	16 705
30	Equipements et fournitures de bureau	10 696
<b>Sous-total fonctions administratives</b>		<b>74 416</b>
Actions de conservation		
510	Législation nationale, assistance scientifique et technique	2 000
520	Interactions hommes, cétacés, situation d'urgence	4 000
530	Habitats, recherche et surveillance	5 654
540	Sensibilisation et diffusion de l'information	19 090
550	Assistant Projet	20 345
<b>Sous-total actions de conservation</b>		<b>51 089</b>
Charges directes		
605	Dépenses Fonds Additionnels de Conservation (F.A.C.)	14 617
620	Dépense sur CV Italie	24 950
630	TRAIN THE TRAINERS	1 993
640	Survey	26 181
640	FP2A	18 958
640	MAVA SURVEY	101 066
641	MAVA	21 792
641	MAVA BYCATCH	90 613
641	MAVA ESPECES	3 810
641	BA	129 649
648	CV France 2010	20 242
650	Dépenses sur TVA récupérée	12 686
670	Compte d'attente et de régularisation	-
690	Dépenses sur CV Monaco	7 255
691	COF DP01	3 016
	Pertes sur cessions de VMP	301
<b>Sous-total charges directes</b>		<b>477 130</b>
<b>TOTAL DES DEPENSES</b>		<b>602 635</b>
RECETTES		15/07/2019
	Contributions Ordinaires	175 774
	Contributions Volontaires	190 544
	Dont MAVA SURVEY	
	Contributions Volontaires (F.A.C.)	-
	Contributions diverses	11 217
	Remboursements TVA	8 562
	Produits sur cession de valeurs mobilières	223
<b>TOTAL DES RECETTES</b>		<b>386 320</b>
<b>+ Total Recettes</b>		<b>386 320</b>
<b>- Total Dépenses</b>		<b>602 635</b>
<b>+ Excédent exercices antérieurs</b>		<b>1 354 397</b>
<b>Excédent en fin de période</b>		<b>1 138 082</b>
Dont subventions reçues et dépenses engagées sur le projet MAVA SURVEY		
<b>MAVA / ACCOBAMS SURVEY INITIATIVE</b>		<b>15/07/2019</b>
	Subventions reçues	
	Dépenses engagées	101 066
<b>TOTAL PROJET</b>		<b>- 101 066</b>