

REPORTS OF THE FUND MANAGEMENT CONTROLLER

In accordance with the Terms of Reference for the administration of the budget (Annex 3 of Resolution 7.6) budget accounts are audited by a Fund Management Controller.

This document displays the reports elaborated by the Fund Management Controller for 2020 and 2021. Given that the accounts presented to the Parties were closed on June 30, 2022, the 2022 report was added by the Secretariat as soon as it was received, on September 15, 2022.

Translated from the French by the Secretariat.

ACCOBAMS

**JARDINS DE L'UNESCO
LES TERRASSES DE FONTVIELLE**

98 000 MONACO

SITUATION FROM 1ST JANUARY 2020 TO 31ST DECEMBER 2020

FUND MANAGEMENT CONTROLLER REPORT

Ladies and Gentlemen,

We have the honour to present our report on operations realised by your Organisation between January 1st 2020 and December 31st 2020.

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 on the 28th of February 2002, and that during the Seventh Meeting of the Parties that took place from 5th to 8th November 2019 in Istanbul, Türkiye, the budget for the 2020-2022 period was adopted according to Resolution 7.6.

Your administrative department have put at our disposal the situation from the 1st of January 2020 to the 31st December 2020, as well as all documents and bank statements for the same period.

The situation covering the period opened on 1st of January 2020 and closed on the 31st December 2020 is characterised by the following:

	<u>31/12/2020</u>
Surplus from preceding years	897 546 €
Total incomes for the period	1 030 540 €
Total expenses for the period (Including expenses regarding MAVVA project / Survey – 65 232,98€)	<u>- 539 209 €</u>
surplus of the budget exercise	456 851 €
Total surplus as of 31/12/2020	1 388 877 €

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

	<u>31/12/2020</u>
CFM - account in €	1 335 773 €
Treasury SICAV	29 919 €
Petty cash	130 €
CFM - Supplementary Conservation Funds	<u>23 055 €</u>
Account balance as of 31st December 2020	1 388 877 €

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 financial statements presented in annex to the present report reflect the operations realised during the period from the 1st of January 2020 to the 31st December 2020.

Done in Monaco, on 29th April 2021

André GARINO

ANNEXES

ACCOBAMS

CONTRIBUTIONS ORDINAIRES 31/12/2020

COMPTE DE RESULTAT AU 31/12/2020	31/12/2020			
	Solde dû 2019	Contribution	Facturation	Règlement
Albanie	1 500	2 304	3 804	3 804
Algérie	-	4 328	4 328	12 984
Bulgarie	-	2 304	2 304	2 304
Croatie	-	2 661	2 661	2 661
Chypre	-	2 304	2 304	2 304
Egypte	12 258	4 086	16 344	16 344
France	-	66 712	66 712	66 712
Géorgie	-	2 304	2 304	2 304
Grèce	12 662	12 662	25 324	
Italie	-	64 769	64 769	64 769
Liban	1 501	2 304	3 805	
Libye	40 970	3 360	44 330	
Malte	-	2 304	2 304	2 304
Monaco	-	2 304	2 304	2 304
Monténégro	23	2 304	2 327	2 350
Maroc	-	2 304	2 304	2 304
Portugal	-	10 538	10 538	10 538
Roumanie	-	4 947	4 947	4 947
Slovénie	-	2 304	2 304	6 912
Espagne	-	56 732	56 732	56 732
Syrie	10 950	2 304	13 254	
Tunisie	-	2 304	2 304	2 304
Turquie	-	27 370	27 370	27 370
Ukraine	-	2 769	2 769	
	79 864	288 582	368 446	292 251

CONTRIBUTIONS VOLONTAIRES

				31/12/2020
Monaco		40 000	40 000	40 000
Malte		10 000	10 000	10 000
Italie		200 000	200 000	200 000
				250 000

CONTRIBUTIONS DIVERSES

				31/12/2020
CAR/ASP - MOU				17 000
FP2A				20 000
MAVA ESPECES				278 888
CTN (QUIETMED)				33 794
UICN Med				1 722
REMBOURSEMENT TVA				8 003
CeNoBS				48 882
OFB France				80 000
				488 289

ACCOBAMS

COMPTES DE RESULTAT 31/12/2020		
DEPENSES		31/12/2020
Fonctions Administratives		
10	Gestion Générale	131 516
20	Réunions des parties et Comité Scientifique	15 683
30	Réunions Bureau	17 403
Sous-total fonctions administratives		164 603
Actions de conservation		
510	Législation nationale, assistance scientifique et technique	-
520	Interactions hommes, cétacés, situation d'urgence	500
530	Habitats, recherche et surveillance	3 000
540	Sensibilisation et diffusion de l'information	6 573
550	Assistant Projet	-
Sous-total actions de conservation		10 073
Charges directes		
6050	Dépenses Fonds Additionnels de Conservation (CAV)	6 556
6355	CV Spain MEDACES	18 000
6400	SURVEY	28 123
6401	FP2A	22 506
6402	MAVA SURVEY	65 233
6403	MAVA EVALUATION ASI	11 700
6410	MAVA PECHE	5 797
6411	MAVA DEPREDATION	51 165
6412	MAVA BYCATCH	65 005
6420	CeNoBS	5 000
6482	QUIETMED 2	21 328
6500	TVA RECUPEREE 1ER ET 2EME TRIMESTRES	13 464
6600	CV Italie	3 907
6601	CV Italie Nouveau	39 892
6700	compte d'attente et de régularisation	-
6900	cv monaco	6 859
Sous-total charges directes		364 533
TOTAL DES DEPENSES		539 209
RECETTES		31/12/2020
	Contributions Ordinaires	- 292 251
	Contributions Volontaires	- 250 000
	<i>Dont MAVA SURVEY</i>	
	Contributions Volontaires (F.A.C.)	
	Contributions diverses	- 480 286
	Remboursements TVA	- 8 003
	Produits sur cession de valeurs mobilières	-
TOTAL DES RECETTES		- 1 030 540
	+ Total Recettes	- 1 030 540
	- Total Dépenses	539 209
	+ Excédent exercices antérieurs	- 897 546
Excédent en fin de période		- 2 467 296
<i>Dont subventions reçues et dépenses engagées sur le projet MAVA SURVEY</i>		
MAVA / ACCOBAMS SURVEY INITIATIVE		31/12/2020
	Subventions reçues	
	Dépenses engagées	65 233
TOTAL PROJET		- 65 233

ACCOBAMS

**JARDINS DE L'UNESCO
LES TERRASSES DE FONTVIELLE**

98 000 MONACO

SITUATION FROM 1ST JANUARY 2021 TO 31ST DECEMBER 2021

FUND MANAGEMENT CONTROLLER REPORT

Ladies and Gentlemen,

We have the honour to present our report on the operations realised by your Organisation between January 1st 2021 and December 31st 2021.

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 on the 28th of February 2002, and that during the Seventh Meeting of the Parties that took place from 5th to 8th November 2019 in Istanbul, Türkiye, the budget for the 2020-2022 period was adopted according to Resolution 7.6.

Your administrative department have put at our disposal the situation from the 1st of January 2021 to the 31st December 2021, as well as all documents and bank statements for the same period.

The situation covering the period from the 1st of January 2021 to the 31st December 2021 is characterised by the following:

	<u>31/12/2021</u>
Surplus from preceding years	1 388 877 €
Total incomes for the period	856 902 €
Total expenses for the period (including expenses regarding the MAVA project / Survey – 86 647,05€)	<u>-1 056 630€</u>
Shortfall of the budget exercise	- 199 728 €
Total surplus as of 31/12/ 2021	1 189 149 €

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

	<u>31/12/2021</u>
CFM - account in €	1 172 293 €
Treasury SICAV	0 €
Petty cash	130 €
CFM - Supplementary Conservation Funds	16 726 €
Account balance as of 31st December 2021	1 189 149 €

The treasury SICAV are materialised by 3 “AMUNDI TRESO 3 MOIS FCP PARTS-E- 3 DECIMALES” were sold on 21st December 2021.

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

In our opinion statements presented in annex to the current report reflect the operations realised during the period opened on 1st January 2021 and closed on 31st December 2021.

Done in Monaco, on 20th April 2022

André GARINO

ANNEXES

ACCOBAMS

CONTRIBUTIONS ORDINAIRES 31/12/2021

COMPTE DE RESULTAT AU 31/12/2021	31/12/2021			
	Solde dû 2020	Contribution	Facturation	Règlement
Albanie	-	2 304	2 304	2 304
Algérie	8 656	4 328	4 328	-
Bulgarie	-	2 304	2 304	2 304
Croatie	-	2 661	2 661	2 661
Chypre	-	2 304	2 304	2 304
Egypte	-	4 086	4 086	-
France	-	66 712	66 712	66 712
Géorgie	-	2 304	2 304	2 304
Grèce	25 324	12 662	37 986	-
Italie	-	64 769	64 769	64 769
Liban	3 805	2 304	6 109	3 805
Libye	44 330	3 360	47 690	-
Malte	-	2 304	2 304	2 304
Monaco	-	2 304	2 304	2 304
Monténégro	-	2 304	2 304	2 304
Maroc	-	2 304	2 304	2 304
Portugal	-	10 538	10 538	-
Roumanie	-	4 947	4 947	-
Slovénie	4 608	2 304	2 304	-
Espagne	-	56 732	56 732	56 732
Syrie	13 254	2 304	15 558	-
Tunisie	-	2 304	2 304	2 304
Turquie	-	27 370	27 370	27 370
Ukraine	2 769	2 769	5 538	2 769
	76 218	288 582	364 800	245 554

CONTRIBUTIONS VOLONTAIRES

				31/12/2021
Monaco		40 000	40 000	40 000
Espagne		36 000	36 000	36 000
				76 000

CONTRIBUTIONS DIVERSES

				31/12/2021
QUIETSEAS				35 965
MAVA				439 405
ABIOMED				14 737
QUIETMED				24 180
SPA/RAC				5 500
REMBOURSEMENT TVA				7 911
CeNoBS				7 650
				535 348

ACCOBAMS

COMPTÉ DE RESULTAT 31/12/2021		
DEPENSES		31/12/2021
Fonctions Administratives		
10	Gestion Générale	155 943
20	Réunions des parties et Comité Scientifique	27 567
30	Réunions Bureau	2 245
Sous-total fonctions administratives		185 756
Actions de conservation		
510	Législation nationale, assistance scientifique et technique	-
520	Interactions hommes, cétacés, situation d'urgence	4 707
530	Habitats, recherche et surveillance	14 150
540	Sensibilisation et diffusion de l'information	24 697
550	Assistant Projet	-
Sous-total actions de conservation		43 554
Charges directes		
6050	Dépenses Fonds Additionnels de Conservation (CAV)	6 329
6355	CV Spain MEDACES	18 007
6356	CV MALTA	2 507
6400	SURVEY	101 231
6401	FP2A	5 509
6402	MAVA SURVEY	36 842
6403	MAVA EVALUATION ASI	13 307
6410	MAVA PECHE	7 879
6411	MAVA DEPREDATION	312 536
6412	MAVA BYCATCH	19 487
6414	MAVA BYCATCH 2	126 761
6415	MAVA BYCATCH Nouveau	6 523
6420	CeNoBS	16 051
6450	CV France WW 2011	4 000
6482	QUIETMED 2	18 046
6484	SPA/RAC	1 250
6500	TVA RECUPEREE 1ER ET 2EME TRIMESTRES	4 522
6600	CV Italie	4 225
6601	CV Italie Nouveau	42 207
6602	CV Italie 2020	38 389
6900	CV Monaco	41 253
	Pertes sur cessions de VMP	460
		-
Sous-total charges directes		827 320
TOTAL DES DEPENSES		1 056 630
RECETTES		31/12/2021
	Contributions Ordinaires	245 554
	Contributions Volontaires	76 000
	<i>Dont MEDACES Espagne</i>	
	Contributions Volontaires (F.A.C.)	
	Contributions diverses	527 437
	Remboursements TVA	7 911
	Produits sur cession de valeurs mobilières	-
TOTAL DES RECETTES		856 902
	+ Total Recettes	856 902
	- Total Dépenses	1 056 630
	+ Excédent exercices antérieurs	1 388 877
Excédent en fin de période		1 189 149
<i>Dont subventions reçues et dépenses engagées sur le projet MAVA SURVEY</i>		
MAVA / ACCOBAMS SURVEY INITIATIVE		31/12/2021
	Subventions reçues	
	Dépenses engagées	36 842
TOTAL PROJET		- 36 842

ACCOBAMS

**JARDINS DE L'UNESCO
LES TERRASSES DE FONTVIELLE**

98 000 MONACO

SITUATION FROM 1ST JANUARY 2022 TO 30TH JUNE 2022

FUND MANAGEMENT CONTROLLER REPORT

Ladies and Gentlemen,

We have the honour to present our report on the operations realised by your Organisation between January 1st 2022 and June 30th 2022.

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 on the 28th of February 2002, and that during the Seventh Meeting of the Parties that took place from 5th to 8th November 2019 in Istanbul, Türkiye, the budget for the 2020-2022 period was adopted according to Resolution 7.6.

Your administrative department have put at our disposal the situation from the 1st of January 2022 to the 30th June 2022, as well as all documents and bank statements for the same period.

The situation covering the period from the 1st of January 2022 to the 30th June 2022 is characterised by the following:

	<u>30/06/2022</u>
Surplus from preceding years	1 189 149 €
Total incomes for the period	317 722 €
Total expenses for the period (including expenses regarding the MAVA project / Survey – 20 237€)	<u>-628 698€</u>
Shortfall of the budget exercise	- 310 976 €
Total surplus as of 30/06/2022	<u>878 173 €</u>

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

	<u>30/06/2022</u>
CFM - account in €	864 167 €
Treasury SICAV	0 €
Petty cash	130 €
CFM - Supplementary Conservation Funds	13 876 €
Account balance as of 30th June 2022	<u>878 173 €</u>

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

In our opinion statements presented in annex to the current report reflect the operations realised during the period opened on 1st January 2022 and closed on 30th June 2022.

Done in Monaco, on 6th September 2022

Xavier CARPINELLI

ANNEXES

ACCOBAMS

CONTRIBUTIONS ORDINAIRES 30/06/2022

COMPTE DE RESULTAT AU 30/06/2022	30/06/2022			
	Solde dû 2021	Contribution	Facturation	Règlement
Albanie	-	2 304	2 304	
Algérie	4 328	4 328	-	
Bulgarie	-	2 304	2 304	
Croatie	-	2 661	2 661	2 661
Chypre	-	2 304	2 304	2 304
Egypte	4 086	4 086	8 172	8 172
France	-	66 712	66 712	66 712
Géorgie	-	2 304	2 304	
Grèce	37 986	12 662	50 648	
Italie	-	64 769	64 769	64 769
Liban	2 304	2 304	4 608	
Libye	47 690	3 360	51 050	
Malte	-	2 304	2 304	2 304
Monaco	-	2 304	2 304	2 304
Monténégro	-	2 304	2 304	2 304
Maroc	-	2 304	2 304	2 304
Portugal	10 538	10 538	21 076	
Roumanie	4 947	4 947	9 894	4 947
Slovénie	2 304	2 304	-	
Espagne	-	56 732	56 732	56 732
Syrie	15 558	2 304	17 862	
Tunisie	-	2 304	2 304	
Turquie	-	27 370	27 370	27 370
Ukraine	2 769	2 769	5 538	2 769
	119 246	288 582	407 828	245 652

CONTRIBUTIONS VOLONTAIRES

				30/06/2022
Monaco				-
Espagne				-
				0

CONTRIBUTIONS DIVERSES

				30/06/2022
QUIETSEAS				-
MAVA				60 363
ABIOMED				-
REMBOURSEMENT TVA				6 707
MEDASSET				5 000
				72 070

ACCOBAMS

COMPTÉ DE RESULTAT 30/06/2022

DEPENSES		30/06/2022
Fonctions Administratives		
10	Gestion Générale	76 644
20	Réunions des parties et Comité Scientifique	838
30	Réunions Bureau	33 379
Sous-total fonctions administratives		110 861
Actions de conservation		
510	Législation nationale, assistance scientifique et technique	-
520	Interactions hommes, cétacés, situation d'urgence	5 750
530	Habitats, recherche et surveillance	29 971
540	Sensibilisation et diffusion de l'information	8 900
550	Assistant Projet	-
Sous-total actions de conservation		44 621
Charges directes		
6050	Dépenses Fonds Additionnels de Conservation (CAV)	8 860
6355	CV Spain MEDACES	17 993
6356	CV MALTA	2 500
6400	SURVEY	15 138
6401	FP2A	6 585
6402	MAVA SURVEY	20 537
6403	MAVA EVALUATION ASI	-
6410	MAVA PECHE	1 048
6411	MAVA DEPREDATION	186 396
6413	MAVA ESPECES	15 223
6414	MAVA BYCATCH 2	87 450
6415	MAVA BYCATCH Nouveau	2 448
6430	ABIOMED	3 500
6460	Frais Généraux Projets	2 463
6483	QUIETSEAS	56 203
6484	SPA/RAC	4 082
6500	TVA RECUPEREE 1ER ET 2EME TRIMESTRES	2 032
6600	CV Italie	-
6601	CV Italie Nouveau	6 600
6602	CV Italie 2020	22 158
6900	CV Monaco	12 000
Sous-total charges directes		473 216
TOTAL DES DEPENSES		628 698
RECETTES		30/06/2022
	Contributions Ordinaires	245 652
	Contributions Volontaires	-
	<i>Dont MEDACES Espagne</i>	
	Contributions Volontaires (F.A.C.)	65 363
	Contributions diverses	6 707
	Remboursements TVA	-
	Produits sur cession de valeurs mobilières	-
TOTAL DES RECETTES		317 722
	+ Total Recettes	317 722
	- Total Dépenses	628 698
	+ Excédent exercices antérieurs	1 189 149
Excédent en fin de période		878 173
<i>Dont subventions reçues et dépenses engagées sur le projet MAVA SURVEY</i>		
MAVA/ACCOBAMS/SURVEY/INITIATIVE		30/06/2022
	Subventions reçues	
	Dépenses engagées	20 537
TOTAL PROJET		- 20 537