



9th Meeting of the Parties (MoP9)

Reunion Island, 4–8 July 2022

MOP-09-INFO-03

External Auditor Report

SIOFA Secretariat

Submitted 17/06/2022

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Distribution	Public <input checked="" type="checkbox"/> Restricted ¹ <input type="checkbox"/> Confidential ² <input type="checkbox"/>
Abstract	
<p>In accordance with rule 9.2 of the Financial Regulations of the Meeting of the Parties, this document contains the external auditor's report and the financial statements produced by the accountant for 2020.</p> <p>This report should be read in conjunction with MOP-09-INFO-02 (SIOFA Financial Report)</p>	

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² Documents available only to members invited to closed sessions as per SIOFA RoP 20.

Independent Auditor's Report

To the Finance and Administration Committee of Southern Indian Ocean Fisheries Agreement Organisation

Report on the special purpose financial statements

Opinion

In our opinion, the accompanying special purpose financial statement of Southern Indian Ocean Fisheries agreement organisation ("the Organisation") on pages 6 to 13 :

present, in all material respects the Organisation's financial position as at 31 december 2021 and its financial performance for the year then ended in compliance with the SIOFA's financial Regulation of the meeting of the parties

We have audited the accompanying special purpose financial statement which comprise:

- the statement of income and expenditure for the year then ended; and
- notes, including a summary of significant accounting policies and other explanatory information



Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (FRANCE) (ISAs (FR)'). We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

We are independent of the Organisation in accordance with Professional and Ethical Standard 1 (Revised) Code of Ethics for Assurance Practitioners issued by the French Auditing and Assurance Standards Board and the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code.

Our responsibilities under ISAs (FR) are further described in the auditor's responsibilities for the audit of the special purpose financial statements section of our report.

Other than in our capacity as auditor we have no relationship with, or interests in, the Organisation.



Other information

Management, on behalf of the Organisation, are responsible for the other information included in the entity's special purpose financial statements. Our opinion on the special purpose financial statements does not cover any other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the special purpose financial statements our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the special purpose financial statements or our knowledge obtained in the audit or otherwise appears materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.



Use of this independent auditor's report

This report is provided solely for the information and use of SIOFA's general meeting of the parties to assist you in your approval of SIOFA's financial statements for the period ended December 31, 2021. It should not be distributed to any third party.



Emphasis of matter - basis of accounting

Without modifying our opinion, we draw attention to Note 1 to the special purpose financial statements, which describes the basis of accounting. The special purpose financial statements are prepared to comply with the Financial Regulations of the Commission. As a result, the special purpose financial statements may not be suitable for another purpose.



Responsibilities of management for the special purpose financial statements

Management is responsible for the preparation of the reporting package in accordance with the recognition and measurement criteria adopted by the European Union and the disclosure and presentation requirements of SIOFA as contained in the reporting package. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation of the reporting package that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies that are consistent with the recognition and measurement criteria of the applicable financial reporting framework in France and the disclosure and presentation requirements of SIOFA as contained in the reporting package; and making accounting estimates that are reasonable in the circumstances.



Auditor's responsibilities for the audit of the special purpose financial statements

Our responsibility is to express an opinion on these reporting package based on our audit. We conducted our audit in accordance with the SIOFA referral instructions issued by you. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the reporting package are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the reporting package. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the reporting package, whether due to fraud or error, as defined by you. In making those risk assessments, the auditor considers internal control relevant to the Entity's preparation of the reporting package in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall reporting package presentation and disclosures.

We believe that the audit evidence that we have obtained is sufficient and appropriate to provide a reasonable basis for our audit opinion.

Arnaud FAYOL, Independant AUDITOR

Saint Denis de la Réunion

April 13, 2022


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Notes to the Special Purpose Financial Statements For the year Ended 31 December 2021

Notes to the Special Purpose Financial Statements For the year Ended 31 December 2021

1 STATEMENT OF ACCOUNTING POLICIES

Reporting Entity

The financial statements presented here are for the entity Southern Indian Ocean Fisheries Agreement Organisation.

Accrual Accounting

Except for the policies listed below these special purpose financial statements are prepared on an accruals basis.

Measurement Base

The measurement base adopted is historical cost.

Income

Member contributions are recognised in the financial statements in the period that they are billed. Amounts billed are classified as income for member contributions when relating to the current accounting period or income billed in advance when relating to future accounting periods.

Fixed Assets

Fixed Assets are expensed for budgetary purposes, but capitalised for accounting purposes. Amounts are recorded at cost less accumulated depreciation. Depreciation is provided at rates determined by the IRD for Office Equipment and by the Executive Secretary for Computer Equipment based on the estimated useful life.

The depreciation rates used are as follows:

Computer Equipment 33% DV

Presentation Currency

All amounts are presented In Euros.

Foreign currencies

Foreign currency transactions are converted to EUROS at the exchange rate ruling at the date of the transaction. Exchange gain or losses are recognised. Amounts payable and receivable at the balance date are converted to Euros at exchange rate ruling on that date.

Taxation

The Commission is exempt from income tax under Article 28 of the Vienna Convention on Diplomatic Relations.

Rent Expense

Rent is recognised as an expense in the accounting period that an invoice is received. Lease Incentives, such as an initial rent-free period, are recognised at the commencement of the lease, rather than being spread across the term of the lease agreement.

2 NATURE OF BUSINESS

The Southern Indian Ocean Fisheries Agreement Organisation is an inter-governmental organisation that is committed to the long-term conservation and sustainable use of the fishery resources of the Southern Indian Ocean and in so doing safeguarding the marine ecosystems in which the resources occur.

Cash Available (December 2021)

-	600 322.13 €	(Bred 127031028)
-	328.65 €	(Livret A)
-	434 494.29 €	(Compte sur Livret)
-	13.09 €	(LIVRET Reunion/Mayotte)
-	208 994.87 €	(Bred / scientific)

3 . Others

In 2020, a financial fraud has occurred with China's contribution for 2019 and 2020. The Secretariat provided regular updates on this situation with the Chinese Authorities.

There is no new fact on this situation.

Dedicated fund

There are currently unspent 2021 dedicated funds of 92 456 €.

Covid 19

Due to the COVID 19, travel or mission have been cancelled. The Expenses are lower than expected (as in 2020).

BALANCE SHEET - ASSETS (EURO)

ASSETS	Current year 31/12/2021		
	Brut	Dep.&Prov	Net
Cash	1 244 153,03	0,00	1 244 153,03
Other receivables	57 502,02	0,00	57 502,02
Prepaid expenses	97 575,00	0,00	97 575,00
Current assets			
Advances and down-payments to suppliers	7 050,00	0,00	7 050,00
TOTAL (I)	1 406 280,05	0,00	1 406 280,05
Fixed assets			
Other tangible fixed assets	29 743,24	19 310,04	10 433,20
Advances and prepayments	0,00	0,00	0,00
TOTAL (II)	29 743,24	19 310,04	10 433,20
TOTAL ASSETS	1 436 023,29	19 310,04	1 416 713,25

EQUITY AND LIABILITIES	Current year 31/12/2021
Bank overdrafts	0,00
Trade notes and related accounts payable	253 706,26
Tax payable and social liabilities	
.Staff	0,00
.Payroll taxes	100,33
.Other taxes	425 355,15
TOTAL(I)	679 161,74
Retained(profits/losses) brought forward merger	549 189,99
Current year earning	95 905,53
TOTAL(II)	645 095,52
Provisions for liabilities and charges	92 456,00
TOTAL(III)	92 456,00
TOTAL LIABILITIES	1 416 713,26

SIOFA/PSOI
INCOME STATEMENT (EURO)

INCOME STATEMENT	Current year 31/12/2021	Budget 2021	Variation
Operating subsidies	413 120,00	413 120,00	0,00
Other operating income	1,92	0,00	1,92
Total operating income	413 121,92	413 120,00	1,92
Other purchases and external expenses	146 567,78	137 334,76	9 233,02
Salaries and wages expenses	197 066,55	234 980,48	-37 913,93
Social security expenses	29 464,16	30 729,52	-1 265,36
Operating allowances on fixed asset: depreciation allowances	5 085,95	0,00	5 085,95
Other expenses	31 278,70	0,00	31 278,70
Total operating expenses	409 463,14	403 044,76	6 418,38
OPERATING RESULT	3 658,78	10 075,24	-6 416,46
Financial income from interest ownership	628,49	0,00	628,49
Total Financial income	628,49	0,00	628,49
Interests and assimilated income	0,00	0,00	0,00
Total financial expenses	0,00	0,00	0,00
FINANCIAL RESULT	628,49	0,00	628,49
Ordinary result before tax	129 803,53	10 075,24	119 728,29
Extraordinary operating gains	121 618,26	0,00	121 618,26
Total extraordinary income	121 618,26	0,00	121 618,26
Extraordinary operating losses	30 000,00	0,00	30 000,00
Total extraordinary expenses	30 000,00	0,00	30 000,00
EXTRAORDINARY RESULT	91 618,26	0,00	91 618,26
Total Income	535 368,67	413 120,00	122 248,67
Total expenses	439 463,14	403 044,76	36 418,38
NET RESULT	95 905,53	10 075,24	85 830,29

BALANCE SHEET - ASSETS (EURO)

ASSETS	Current year 31/12/2021		
	Brut	Dep.&Prov	Net
Cash	1 244 153,03	0,00	1 244 153,03
5120000000 BRED 127031028 (SIOFA current Account)	600 322,13		600 322,13
5124000000 COMPTE SUR LIVRET (sub account – SIOFA Reserve)	434 494,29		434 494,29
5128000000 BRED 237053941 (scientific account)	208 994,87		208 994,87
5123000000 LIVRET A (sub account – SC Activites budget)	328,65		328,65
5125000000 LIVRET REUNION/MAYOTTE (sub account – D.M. Pension)	13,09		13,09
5127000000 BRED DOLLARD AUSTRALIE	0,00		0,00
Other receivables	57 502,02	0,00	57 502,02
4010000 FOURNISSEURS COLLECTIFS (owed by the bank)	118,00		118,00
4378100000 PENSION&MEDICAL INSURANCE PLAN	172,33		172,33
4410800000 CONTRIBUTION CHINA	57 211,69		57 211,69
Prepaid expenses	97 575,00	0,00	97 575,00
4860000000 CHARGES CONSTASTEES D	97 575,00		97 575,00
Current assets			
Advances and down-payments to suppliers	7 050,00	0,00	7 050,00
4091000000 AVANCE SUR FOURNISSEUR	7 050,00		7 050,00
TOTAL (I)	1 406 280,05	0,00	1 406 280,05
Fixed assets			
Other tangible fixed assets	29 743,24	19 310,04	10 433,20
2183024000 2.4 - OFFICE EQUIPEMENT	10 329,33		10 329,33
2183072000 7.2 - DATABASE-ESTABLISHMENT	11 784,09		11 784,09
2183073000 7.3-IT HARDWARE (COMPUTERS, PERIPHERALS;ETC)	2 527,32		2 527,32
2184024000 2.4 - OFFICE EQUIPEMENT	5 102,50		5 102,50
2818302400 2.4 - AMORTISSEMENT OFFICE EQUIPEMENT		9 206,35	-9 206,35
2818307200 2.4 - AMORTISSEMENT DATABASE-ESTABLISHMENT		7 821,65	-7 821,65
2818307300 7.3 - AMORTISSEMENT IT HARDWARE		468,02	-468,02
2818402400 2.4 - AMORTISSEMENT OFFICE EQUIPEMENT		1 814,02	-1 814,02
Advances and prepayments	0,00	0,00	0,00
2388072000 7.2 - DATABASE-ESTABLI	0,00		0,00
TOTAL (II)	29 743,24	19 310,04	10 433,20
TOTAL ASSETS	1 436 023,29	19 310,04	1 416 713,25

EQUITY AND LIABILITIES	Current year 31/12/2021
Trade notes and related accounts payable	253 706,26
4010000000 FOURNISSEURS COLLECTIF	230 811,88
4081000000 FOURN.FACTURES A RECEV	22 894,38
Tax payable and social liabilities	
Staff	0,00
4210000000 REMUNERATIONS NETTES DUES	0,00
.Payroll taxes (pending pension payments)	100,33
4310000000 URSSAF	0,00
4376300000 FORMATION CONTINUE+TAXE APPRENTISSAGE	100,33
.Other taxes (contributions paid in advance)	425 355,15
.Autres impôts, taxes et assimilés	
4419010000 AVANCE/CONTRIB. AUSTRALIA	3 581,00
4419020000 AVANCE SUR CONTRIB.COOK ISLANDE	124 705,00
4419030000 AVANCE CONTRIBUT.JAPAN	71 971,00
4419040000 AVANCE SUR CONTRIB.KOREA	2 446,00
4419050000 AVANCE CONTRIBUTION EU	13 510,00
4419060000 AVANCE CONTR.MAURITIUS	12 222,00
4419070000 AVANCE SUR CONTR.THAILANDE	26 320,00
4419080000 AVANCE /CONTRIBUT.FRANCE	22 477,00
4419090000 AVANCE CONTR.SEYCHELLES	9 950,15
4419100000 AVANCE CONTRIBUTION CHINESE TAIPEI	133 768,00
4419110000 AVANCE SUR CONTRIB.CHINA	4 405,00
4497000000 ETATS-AVOIR A ETABLIR	

	TOTAL(I)	679 161,74
Retained(profits/losses) brought forward merger		549 189,99
1100000000 retained earnings		549 189,99
Current year earning		95 905,53
	TOTAL(II)	645 095,52
Provisions for liabilities and charges		92 456,00
1940091000 9.1 - DEDICATED FUND		92 456,00
	TOTAL(III)	92 456,00
	TOTAL LIABILITIES	1 416 713,26

INCOME STATEMENT	Current year 31/12/2021	Budget 2021	Variation
Operating subsidies	413 120,00	413 120,00	0,00
7401000000 CONTR.AUSTRALIA	17 685,00	17 685,00	0,00
7402000000 CONTRIB.COOK ISLANDS	84 580,00	84 580,00	0,00
7403000000 CONTR.JAPAN	61 881,00	61 881,00	0,00
7404000000 CONTRIB.KOREA	12 075,00	12 075,00	0,00
7405000000 CONTR.EU	66 714,00	66 714,00	0,00
7406000000 CONTRIB.MAURITIUS	6 179,00	6 179,00	0,00
7407000000 CONTRIBUT.THAILANDE	20 031,00	20 031,00	0,00
7408000000 CONTRIBUT.FRANCE	17 902,00	17 902,00	0,00
7409000000 CONTRIBUT.SEYCHELLES	5 905,00	5 905,00	0,00
7410000000 CONT. CHINESE TAIPEI	98 411,00	98 411,00	0,00
7411000000 CONTRIBUTION CHINA	21 757,00	21 757,00	0,00
Other operating income	1,92	0	1,92
7580000000 PRODUIT DIV.DE GESTION COURANT	1,92	0	1,92
Total operating income	413 121,92	413 120,00	1,92
Other purchases and external expenses	146 567,78	137 334,76	9 233,02
6132021000 2.1 - LOCATION IMMO	2 803,94	3 392,76	-588,82
6060240000 2.4 - OFFICE EQUIPEMENT	0,00	1 500,00	-1 500,00
6060250000 2.5 - CONSONMMABLES	1 444,84	1 500,00	-55,16
6160260000 2.6 - INSURANCE	560,41	1 500,00	-939,59
6040330000 3.3 - SUPPORT COST - MEETING SUPPORT -SCS	13 796,19	14 530,00	-733,81
6040430000 4.3 - SUPPORT COSTS	10 349,68	14 990,00	-4 640,32
6040510000 5.1 - Secretariat travel, notably for representation purposes	0,00	5 000,00	-5 000,00
6040610000 6.1 - Financial assistance to travel to meetings	0,00	9 482,00	-9 482,00
6040710000 7.1 - WEBSITE,PRINTING,TELEPHONE, INTERN	3 309,28	3 500,00	-190,72
6040720000 7.2 - DATABASE- ESTABLISHMENT	1 284,25	4 000,00	-2 715,75
6020730000 7.3 - IT HARDWARE(COMPUTERS, PERIPHERALS, ETC)	1 015,67	4 000,00	-2 984,33
6220810000 8.1 - ACCOUNTS & RECORD KEEPING	9 020,00	9 020,00	0,00
6220820000 8.2 - DATE PROCESSED AUDIT	2 500,00	2 500,00	0,00
6270000000 8.3 - BANK CHARGES	1 544,54	1 800,00	-255,46
6270100000 8.3 -1 - BANK CHARGES SCIENTIFIC	493,12		493,12
6040910000 9.1 - RESEARCH ACTIVITIES	94 044,00	55 620,00	38 424,00
6228101000 10.2 - MISCELLANEOUS	4 401,86	5 000,00	-598,14
Salaries and wages expenses	197 066,55	234 980,48	-37 913,93
6411011000 1.1 - EXECUTIVE SECRETARY P5	112 505,02	121 905,00	-9 399,98
6411012000 1.2 - DATA MANAGER SALARY	65 334,64	66 636,00	-1 301,36
6411017000 1.7 - TEMPORARY PERSONAL	8 812,82	24 000,00	-15 141,59
6333000000 1.7 - FORMATION CONTINUE	45,59		45,59
6414018000 1.8 - RENT SUBSIDY	9 000,00	18 000,00	-9 000,00
6414019000 1.9 - ASSIGNMENT GRANT	329,00	400,00	-71,00
6411016000 1.16 PENSION AND HEALTH SCHEME	1 039,48	1 039,48	0,00
6480000000 1.17 Staff development and training	0,00	3 000,00	-3 000,00
Social security expenses	29 464,16	30 729,52	-1 265,36
6450116000 1.16 PENSION HEALTH SCHEMES	29 464,16	30 729,52	-1 265,36
Operating allowances on fixed asset: depreciation allowances	5 085,95	0,00	5 085,95
6811200000 DOTATIONS AUX IMMOBILISATIONS CORPORELLE	5 085,95	0,00	5 085,95
Other expenses	31 278,70	0,00	31 278,70
6580000000 CHARGES DIV DE GESTION COURANT	3,70	0,00	3,70
6581000000 RESERVE FUND	31 275,00	0,00	31 275,00
Total operating expenses	409 463,14	403 044,76	6 418,38
OPERATING RESULT	3 658,78	10 075,24	-6 416,46
Financial income from interest ownership	628,49	0,00	628,49
7610000000 PRODUIT FINANCIER	290,39	0,00	290,39
7660000000 GAINS DE CHANGE/CREANC. ET DETTES FINANC	338,10	0,00	338,10
Total Financial income	628,49	0,00	628,49
Interests and assimilated income	0,00	0,00	0,00
6660000000 EXCHANGE LOSS	0,00	0,00	0,00
Total financial expenses	0,00	0,00	0,00
FINANCIAL RESULT	628,49	0,00	628,49



SIOFA/PSOI
INCOME STATEMENT (EURO)

INCOME STATEMENT	Current year 31/12/2021	Budget 2021	Variation
Ordinary result before tax	4 287,27	10 075,24	-5 787,97
Extraordinary operating gains	121 618,26	0,00	121 618,26
7720000000 Produit sur exercice antérieur	40 268,37	0,00	40 268,37
7894091000 9.1 - CONSOMMATION DES FONDS DEDIES	81 349,89	0,00	81 349,89
Total extraordinary income	121 618,26	0,00	121 618,26
Extraordinary operating losses	30 000,00	0,00	30 000,00
6720000000 CHARGES EXCEPTIONNELLES	30 000,00		30 000,00
Total extraordinary expenses	30 000,00	0,00	30 000,00
EXTRAORDINARY RESULT	91 618,26	0,00	91 618,26
Total Income	535 368,67	413 120,00	122 248,67
Total expenses	439 463,14	403 044,76	36 418,38
NET RESULT	95 905,53	10 075,24	85 830,29

ETAT DES DOTATIONS AUX AMORTISSEMENTS COMPTABLES

Période du 01/01/2021 au 31/12/2021

Présenté en Euros

Edité le 08/02/2022

Compte		2183024000 / 2818302400		2.4 - OFFICE EQUIPEMENT										
Désignation	Déb am.	Fin am.	Val. résiduel.	Base amort.	M	Dur	Taux	Dotation	Exceptionnel	Total amorti	Valeur nette	Sortie	Dérogatoire	Reprise déro.
0001 EPSON WORKFORCE PRO WF S	14/12/16	13/12/21		[562,68]	L	60	20,000	107,21		[562,68]		31/12/21		
0002 IMAGERUNNER ADVANCE C35	21/02/17	20/02/22		3 970,02	L	60	20,000	794,00		3 859,73	110,29			
0003 VIDEO PROJECTEUR OPTIMA I	13/03/17	12/03/22		900,00	L	60	20,000	180,00		864,00	36,00			
0004 LENOVO YOGA 510 14 / KNH SI S	16/08/17	15/08/20		[880,00]	L	36	33,333			[880,00]		31/12/21		
0005 LENOVO YOGA 510 14 S	26/12/16	25/12/19		[833,97]	L	36	33,333			[833,97]		31/12/21		
0006 PC PORTABLE + ACC	24/11/17	23/11/20		1 680,39	L	36	33,333			1 680,39				
0007 IMPRIMANTE CANON I SENSYS	24/11/17	23/11/22		827,65	L	60	20,000	165,53		679,13	148,52			
0008 VIDEOPROJECTEUR OPTOMA	24/11/17	23/11/22		619,08	L	60	20,000	123,82		508,01	111,07			
0009 IPAD PRO 12.9 IN WI-FI 256 GB	13/08/18	12/08/21		1 031,02	L	36	33,333	211,94		1 031,02				
0010 LENOVO TP L390 YOGA 17-856	03/10/19	02/10/24		1 301,17	L	60	20,000	260,23		584,07	717,10			
TOTAL 2183024000 / 2818302400				10 329,33				1 842,73		9 206,35	1 122,98			

Compte		2183072000 / 2818307200		7.2 - DATABASE-ESTABLISHMENT										
Désignation	Déb am.	Fin am.	Val. résiduel.	Base amort.	M	Dur	Taux	Dotation	Exceptionnel	Total amorti	Valeur nette	Sortie	Dérogatoire	Reprise déro.
0001 SERVEUR HPE PROLIANT ML1.	29/12/17	28/12/22		8 204,67	L	60	20,000	1 640,93		6 572,84	1 631,83			
0002 PALO OALTO NETWORKS PA 2	03/04/20	02/04/25		2 114,67	L	60	20,000	422,93		737,78	1 376,89			
0003 FORFAIT PRESTATIONS/ PALO	03/04/20	02/04/25		1 464,75	L	60	20,000	292,95		511,03	953,72			
TOTAL 2183072000 / 2818307200				11 784,09				2 356,81		7 821,65	3 962,44			

Compte		2183073000 / 2818307300		7.3-IT HARDWARE (COMPUTERS, PERIPHERALS;ETC)										
Désignation	Déb am.	Fin am.	Val. résiduel.	Base amort.	M	Dur	Taux	Dotation	Exceptionnel	Total amorti	Valeur nette	Sortie	Dérogatoire	Reprise déro.
0001 ASUS PRO P1500CJA REF2021 E	11/06/21	10/06/24		971,99	L	36	33,333	180,00		180,00	791,99			
0002 ASUS PRO ROG PX512LI17 REI E	11/06/21	10/06/24		1 555,33	L	36	33,333	288,02		288,02	1 267,31			
TOTAL 2183073000 / 2818307300				2 527,32				468,02		468,02	2 059,30			

ETAT DES DOTATIONS AUX AMORTISSEMENTS COMPTABLES

Période du 01/01/2021 au 31/12/2021

Présenté en Euros

Edité le 08/02/2022

Compte		2.4 - OFFICE EQUIPEMENT												
Désignation	Déb am.	Fin am.	Val. résiduel.	Base amort.	M	Dur	Taux	Dotation	Exceptionnel	Total amorti	Valeur nette	Sortie	Dérogatoire	Reprise déro.
0001 AMENAGEMENT LOCAUX	29/04/17	28/04/27		3 800,50	L	120	10,000	380,05		1 775,68	2 024,82			
0002 MOBILIER DE BUREAU - F0121(E	08/11/21	07/11/26		1 302,00	L	60	20,000	38,34		38,34	1 263,66			
TOTAL 2184024000 / 2818402400				5 102,50				418,39		1 814,02	3 288,48			

TOTAL**29 743,24****5 085,95****19 310,04****10 433,20**