

Agenda Item 13.2

Report of the Secretariat on Finance and
Administrative Issues
Accounts for 2009

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(restricted)

Report on Budgetary Issues 2009

Action Requested

- Take note of the report
- Comment

Submitted by

Secretariat



NOTE:
IN THE INTERESTS OF ECONOMY, DELEGATES ARE KINDLY REMINDED TO BRING THEIR
OWN COPIES OF DOCUMENTS TO THE MEETING

Report on Budgetary Issues 2009

This report has been prepared by the CMS/ASCOBANS Secretariat, utilising information provided by UNON. Final figures for the financial year 2009 were made available to the Secretariat in June 2010. However, these do not allow a breakdown per budget line. Accordingly, this report contains figures as recorded in the bookkeeping system, with the corresponding possibility of minor discrepancies resulting from variations in the exchange rate between Euro and USD.

Section I: BA Trust Fund

Table 1: Income to the General Trust Fund

Contributions to the General Trust Fund for the Agreement on the Conservation of Small Cetaceans of the Baltic and North Seas (ASCOBANS) (BA) as at 31 December 2009.

COUNTRIES		MOP 5 approved contribution for 2009	Contributions received for 2009 in previous year	Contributions received 2009	Outstanding Amount
		EUR	EUR	EUR	EUR
Belgium		14,867	0	14,867	0
Denmark		9,986	0	9,986	0
Finland		7,413	0	7,413	0
France		38,197	0	38,197	0
Germany		38,197	0	38,197	0
Lithuania		334	0	334	0
Netherlands		23,504	0	23,504	0
Poland		6,411	0	6,411	0
Sweden		13,880	0	13,880	0
United Kingdom		38,197	0	38,197	0
Total		190,986	0	190,986	0

Table 2: Expenditure and Commitments of the General Trust Fund

The MOP5-approved budget versus the expenditure in 2009 of the General Trust Fund for the Agreement on the Conservation of Small Cetaceans of the Baltic and North Seas (ASCOBANS) (BA).

BL	Budget Item	Allotment / Income in Euro*	Expenditure in Euro**	Balance in Euro	Description of the Expenditure / Explanations
1101	Executive Secretary (D1), 3%	5,733	5,227	506	Cost sharing: 3% of the CMS Executive Secretary's time
1102	CMS Professional Staff (P4), 15% (CMS Senior Advisor)	18,923	21,867	-2,944	Cost sharing: 15% of the CMS Scientific Officer's time
1104	Consultant: ASCOBANS Co-ordinating Officer 75%	69,000	47,952	21,048	Cost sharing: 25% of the Coordinating Officer's time reimbursed from CMS
1121	ASCOBANS one time payment to former Staff	3,966	0	3,966	The ASCOBANS MOP5 approved an annual budget of 3,966 Euro over the triennium to cover the separation indemnity for the Former ASCOBANS Executive Secretary. CMS/ASCOBANS used the surplus in 2007 to cover this expense.
1220	Professional consultancies & fractional CMS GS staff time	8,000	15,341	-7,341	Cost sharing: Professional Consultancies and fractional CMS GS staff time.
1302	Consultant: ASCOBANS Administrative Support, G5, 50%	40,103	21,500	18,603	
1601	Travel - Secretariat Staff	4,244	3,655	589	
1602	Experts on Mission	856	1,143	-287	
1999	Subtotal	150,825	116,685	34,140	
2201	Conservation Projects	61,628	50,728	10,900	This budget line was created upon request from AC15. No MOP allotment is on this line. The figures presented under allotment show the re-phased amount from the 2008 budget, as requested by AC16.
	Subtotal	61,628	50,728	10,900	
3301	Meeting of the Parties	3,420	2,525	895	960 Euro were credited to this budget line through collection of observer fees for MOP6 after the meeting, thus increasing the allotment. Further expenses relating to the MOP were kindly covered by the Government of Germany.

BL	Budget Item	Allotment / Income in Euro*	Expenditure in Euro**	Balance in Euro	Description of the Expenditure / Explanations
3302	Meeting of the Advisory Committee	2,460	7,917	-5,457	The Government of Belgium has kindly agreed to cover the over-expenditure on this budget line.
3999	Subtotal	5,880	10,442	-4,562	
4101	Miscellaneous office supplies	731	846	-115	
4102	Office equipment	2,714	1,073	1,641	
4999	Subtotal	3,445	1,919	1,526	
5101	Maintenance of Equipment	522	296	226	
5102	Operation/maintenance of photocopier/fax	209	221	-12	Cost sharing with CMS for jointly used equipment.
5103	IT Services	0	11,395	-11,395	This budget line does not exist in the MOP5-approved budget, but was created in order to make the unforeseen expenses for the IT services given by UN Volunteers more transparent.
5201	Information Material	2,839	2,108	731	2,839 Euro VAT were reimbursed by the Federal Government of Germany and appear as allotment on this budget line.
5202	Reference material	104	97	7	
5301	Telephone and Fax	574	98	476	
5302	Postage and miscellaneous	470	1,154	-684	
5999	Subtotal	4,718	15,369	-10,651	
	Total	226,496	195,143	31,353	
6000	UNEP 13% PSC	29,444	25,368	4,076	
	Grand total	255,940	220,511	35,429	

* Allotments in US\$ have been made based on the UN average exchange rate for 2008 (1 US\$ = 0,684 Euro). Allotments show the MOP5-approved budget as well as any income on the budget line, such as re-phased funds from prior years or the collection of observer fees for the MOP.

** It should be noted that the UN average exchange rate for 2009 (1 US\$ = 0,743 Euro) has been applied in the calculation of the equivalent Euro amounts for all expenditure items that had been recorded and reported in US\$. Some gains and losses on exchange rate are incurred due to the use of such a conversion method.

BA Trust Fund Balance

The balance of the General Trust Fund at the end of 2008, as certified by the Accounts Section, Budget and Financial Management Service of UNON, amounted to 112,598 USD.

The balance of the General Trust Fund at the end of 2009, as certified by the Accounts Section, Budget and Financial Management Service of UNON, amounted to 86,449 USD. In addition, the account includes the fully replenished Operating Reserve of 87,542 USD. In total, reserves and fund balances amounted to 173,991 USD.

The rephasal of the available fund balance of 86,449 USD to the 2010 budget was requested through the Chair of the Advisory Committee, following a written consultation with Parties in May/June 2010. The money is expected to become available shortly on the budget line 2201 for Conservation Projects.

Section II: XV Trust Fund

Table 3: Income, Expenditure and Commitments of the Fund for Voluntary Earmarked Contributions

Income to the fund for Voluntary Earmarked Contributions in support of the ASCOBANS Secretariat (XV Fund) in the period 1 January - 31 December 2009, as well as expenditure and commitments by 31 December 2009.

	Allotment in Euro	Total expenditure in Euro	Balance in Euro
German Voluntary Contribution for 2009	22,655	22,655	0
Finnish Voluntary Contribution for 2009	1,327	0	1,327
Subtotal	23,982	22,655	1327
UNEP 13% PSC	3,118	2,945	173
Grand total	27,100	25,600	1,500