

Agenda Item 15.2

Report of the Secretariat on Financial and
Administrative Issues

Accounts for 2012

Document 15.2

Report on Budgetary Issues 2012

Action Requested

- Take note
- Comment

Submitted by

Secretariat



**NOTE:
DELEGATES ARE KINDLY REMINDED TO BRING THEIR OWN COPIES OF DOCUMENTS
TO THE MEETING**

Report on Budgetary Issues 2012

1. This report has been prepared by the CMS/ASCOBANS Secretariat, using information provided by the United Nations Office in Nairobi (UNON). It is an update with respect to the mid-term report sent to Parties in September 2012.
2. The report contains figures as recorded in the book-keeping system on 31 January 2013. The report is presented in Euro, which has been converted from the US dollar figures provided by UNON. All figures are rounded to the next full Euro.
3. This document is divided into three sections, as follows:
 - a) Section 1 reports on income in the period 1 January to 31 December 2012 to the General Trust Fund for the Agreement on the Conservation of Small Cetaceans of the Baltic and North Seas (BA Trust Fund)
 - b) Section 2 reports on expenditure and commitments by 31 December 2012 under the 2012 budget (BA Trust fund)
 - c) Section 3 reports on income in the period 1 January to 31 December 2012 to the fund for Voluntary Earmarked Contributions in support of the ASCOBANS Secretariat (QV Fund), as well as on expenditure and commitments by 31 December 2012.

Section 1 – Income to the General Trust Fund

4. Table 1 below shows 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 2012.

Table 1 – Income

Country	Pledges for 2012	Contributions received for 2012	Outstanding Amount at 31 December 2012
	EUR	EUR	EUR
Belgium	14,482	14,482	0
Denmark	9,712	9,712	0
Finland	7,412	7,412	0
France	38,643	38,643	0
Germany	38,643	38,643	0
Lithuania	407	407	0
Netherlands	24,614	24,614	0
Poland	6,584	6,584	0
Sweden	14,075	14,075	0
United Kingdom	38,643	38,643	0
Total	193,213	193,213	0

Section 2 – Expenditure and Commitments of the General Trust Fund

5. Table 2 below shows the approved budget¹ for 2012 and the status of expenditures on the General Trust Fund for the Agreement on the Conservation of Small Cetaceans of the Baltic and North Seas (ASCOBANS) (BA) as recorded in our internal bookkeeping system at 31 December 2012. A total amount of €207,192 was spent or obligated.²
6. The balance of the General Trust Fund at the end of 2012 has been certified by the Accounts Section, Budget and Financial Management Service of the United Nations Offices in Nairobi (UNON). An unspent balance of approx. €12,286 (US\$16,874) was available for rephasing from the 2012 budgetary year. Details are contained in the annotations to the table below.

Table 2 – Expenditures and Balance

BL	Budget Item	Approved budget for 2012 in EURO	Status of expenditure as at 31 December 2012 in EURO ³	Available balance as at 31 December 2012 in EURO
1101	Executive Secretary (D1); 3%	5,476	4,669 ⁴	806
1102	CMS Professional Staff (P4), 15% (ASCOBANS Senior Advisor)	20,375	23,082 ⁵	-2,707
1103	Associate Coordination Officer (P2), 75%	63,672	55,227 ⁶	8,445
1220	Professional Consultancies and fractional CMS Staff time	20,295 ⁷	26,909 ⁸	-6,615
1301	General Services: Administrative Assistant (GS-5), 50%	40,517	35,954	4,563
1601	Travel Secretariat Staff	4,636	3,294 ⁹	1,343
1602	Experts on Mission	1,591	1,254 ¹⁰	337
1999	Personnel Subtotal	156,562	150,390	6,172

¹ The approved budget consists of the allotment granted in Resolution 6.5 on Financial, Budgetary and Administrative Matters 2010-2012 and the rephasing of the 2011 fund balance into the 2012 budget, as decided by the 19th Advisory Committee Meeting.

² All Euro figures are approximations due to variations in the exchange rate between Euro and US\$.

³ Estimated expenditure amount in Euro. Conversion rate used is 0.778, the average UN exchange rate for the year 2012. Totals may be affected by rounding.

⁴ Cost sharing: 3% were reimbursed to CMS

⁵ Cost sharing: 15% were reimbursed to CMS

⁶ Cost sharing: 25% were reimbursed from the CMS budget

⁷ The allotment on this line was increased by €11,807 from the 2011 fund balance

⁸ Consultancies: Robert Vagg Report writing JG8, Ana Berta Garcia 20th Anniversary ASCOBANS, GDnatur North Sea Plan Coordination

⁹ Travel Heidrun Frisch AC19, Progress in Marine Conservation in Europe Stralsund, ACCOBAMS SC8

¹⁰ Invited Expert MOP7 Mats Amundin

BL	Budget Item	Approved budget for 2012 in EURO	Status of expenditure as at 31 December 2012 in EURO ³	Available balance as at 31 December 2012 in EURO
2201	Conservation Projects	35,014 ¹¹	23,580 ¹²	11,434
2999	Subprojects Subtotal	35,014	23,580	11,434
3301	Meeting of Parties	3,000	10,903 ¹³	-7,903
3302	Meeting of the Advisory Committee	5,942 ¹⁴	8,461 ¹⁵	-2,519
3999	Meetings Subtotal	8,942	19,364	-10,422
4101	Miscellaneous Office Supplies	799	759	40
4201	Office Equipment	1,181	1,124 ¹⁶	57
4999	Equipment and Premises Subtotal	1,980	1,883	97
5101	Operation/Maintenance computers	571	434 ¹⁷	137
5102	IT Services	10,000	8,874 ¹⁸	1,126
5103	Operation/Maintenance of printers	456	460	-4
5201	Information Material/Outreach and Education Work	1,500	216 ¹⁹	1,284
5202	Reference Material	114	38	76
5203	Website Maintenance and Development	2,122	1,043	1,078
5301	Telephone and Fax	627	- ²⁰	627
5302	Postage and Miscellaneous	1,591	911 ²¹	680
5999	Miscellaneous Costs Subtotal	16,980	11,975	5,005
	SUBTOTAL	219,478	207,192	12,286
6000	Programme Support Cost (PSC), 13%	28,532	26,935	1,597
	GRAND TOTAL	248,010	234,127	13,883

¹¹ The allotment in this line was increased by €33,423 from the 2011 fund balance

¹² Project support: F³/Boris Culik and Aarhus University

¹³ Secretariat Travel ASCOBANS MOP7 Brighton

¹⁴ The allotment on this line was increased by €2,759 rephased from 2011 BAL1601 and BAL 5302

¹⁵ Secretariat Travel, hiring of sound system, report writing, NSG coffee breaks

¹⁶ Purchase office laptop Heidrun Frisch

¹⁷ Purchase of computer software

¹⁸ Charges by UN Volunteers for server provision and maintenance, Helpdesk service, IT support etc.

¹⁹ Reprint of ASCOBANS stickers

²⁰ Expenditure was charged to BAL 5302 therefore no charge in BAL 5301

²¹ Transport of meeting-related material to AC and MOP, shipments of outreach material

**Section 3 – Income, Expenditure and Commitments
of the fund for Voluntary Earmarked Contributions**

7. Table 3 below shows income or pledges to the fund for Voluntary Earmarked Contributions in support of the ASCOBANS Secretariat (QV Fund) in the period 1 January to 31 December 2012, as well as expenditure and commitments by 31 December 2012.

Table 3 – Voluntary Contributions

		Allotment in Euro	Total expenditure in Euro	Balance in Euro
5201	Voluntary Contribution Germany	22,601	22,601 ²²	0
5202	Voluntary Contribution France	7,295	3,004 ²³	4,291
	Total	29,896	25,605	4,291
6000	UNEP 13% PSC	3,886	3,329	557
	Grand total	33,782	28,934	4,848

²² Activities and material related to the 20th Anniversary of ASCOBANS, Glass Award for Mats Amundin, Travel of invited experts and North Sea Plan Coordinator to AC19, ASCOBANS Website

²³ Sponsorship Contribution Whale Fest Planet Whale