

Agenda Item 15.3

Report of the Secretariat on Financial and
Administrative Issues

2013 Budget

Document 15.3

**Mid-Term Report on Budgetary
Issues 2013**

Action Requested

- Take note
- Comment

Submitted by

Secretariat



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

Mid-Term Report on Budgetary Issues 2013

1. This report has been prepared by the CMS/ASCOBANS Secretariat in response to the request of Parties (MOP5 Resolution 2d (2006)) to receive six-monthly overviews of the state of affairs on administrative and budgetary issues. It is based on information provided by UNON and covers several aspects of the administrative and financial performance of the Agreement in the period 1 January to 30 June 2013. All figures are shown as recorded in the bookkeeping system at present and may still be subject to changes, mainly in relation to variations in the exchange rate between Euro and US Dollar.
2. Information on staffing and administrative matters has been made available in AC20/Doc.15.1.
3. This document is divided into three sections, as follows:
 - a) Section 1 reports on income in the period 1 January – 30 June 2013 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 30 June 2013 under the 2013 budget (BA Trust Fund)
 - c) Section 3 reports on income in the period 1 January – 30 June 2013 to the fund for Voluntary Earmarked Contributions in support of the ASCOBANS Secretariat (QV Fund), as well as on expenditure and commitments by 30 June 2013.

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 30 June 2013.

Country	Pledges for 2013	Contributions received for 2013	Outstanding Amount at 30 June 2013
	EUR	EUR	EUR
Belgium	13,094	13,094	0
Denmark	8,965	0	8,965
Finland	6,894	6,894	0
France	37,693	37,693	0
Germany	37,693	37,693	0
Lithuania	792	792	0
Netherlands	22,595	0	22,595
Poland	10,085	10,085	0
Sweden	12,960	0	12,960
United Kingdom	37,693	0 ¹	37,693
Total	188,464	106,251	82,213

¹ The assessed contribution of the United Kingdom was received after the period covered by this report.

Section 2 – Expenditure and Commitments of the General Trust Fund

8. Table 2 below shows the approved budget² for 2013 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 the internal bookkeeping system at 30 June 2013. A total amount of € 59,807 was spent or obligated in the period January to June 2013.³

	Budget Item	Approved budget for 2013 in Euro⁴	Status of expenditure as at 30 June 2013 in Euro⁵	Available balance as at 30 June 2013 in Euro
1101	Executive Secretary (D1); 3%	4,948	0 ⁶	4,948
1102	CMS Professional Staff (P4), 15% (ASCOBANS Senior Advisor)	20,250	0 ⁷	20,250
1103	Associate Coordination Officer (P2), 75%	63,750	37,131 ⁸	26,619
1220	Professional Consultancies and fractional CMS Staff time	6,000	1,042 ⁹	4,958
1301	General Services: Administrative Assistant (GS-5), 50%	41,327	13,691	27,636
1601	Travel Secretariat Staff	4,775	4,063 ¹⁰	712
1602	Experts on Mission	1,639	2,274 ¹¹	-635
1999	Personnel Subtotal	142,689	58,202	84,487
2201	Conservation Projects	13,925 ¹²	0	13,925
2999	Subprojects Subtotal	13,925	0	13,925

² The approved budget consists of the allotment granted in Resolution 7.6 on Financial, Budgetary and Administrative Matters for the Forthcoming Financial Period 2013-2016 and the rephasing of the 2012 fund balance into the 2013 budget, in line with operational paragraph 19 of this Resolution.

³ This represents approximately 41.06 per cent of the funds available for the year 2013 and 44.09 per cent of the original allotment.

⁴ Conversion rate used for the allotments made was 0.762, the average exchange rate for the period January-June 2013.

⁵ Estimated expenditure amount in Euro. Conversion rate used for expenditures is the average exchange rate for the period January-June 2013, 0.762. Totals may be affected by rounding.

⁶ Cost sharing: 3% to be reimbursed to CMS; adjustments will be made later in the year.

⁷ Cost sharing: 15% to be reimbursed to CMS; adjustments will be made later in the year.

⁸ Cost sharing: 25% to be reimbursed by CMS, adjustment will be made later in the year.

⁹ Robert Vagg JG9 report writing (to be reimbursed by Sweden)

¹⁰ Robert Vagg JG9 travel (to be reimbursed by Sweden), Heidrun Frisch JG9

¹¹ Support to Peter Evans and Stefan Bräger travelling to JG9, Marchien de Ruiter to Marine Debris Workshop USA

¹² €12,286 rephased from 2012 balance

	Budget Item	Approved budget for 2013 in Euro ⁴	Status of expenditure as at 30 June 2013 in Euro ⁵	Available balance as at 30 June 2013 in Euro
3302	Meeting of the Advisory Committee	3,278	0	3,278
3303	Meeting of Working Groups	1,500	0	1,500
3999	Meetings Subtotal	4,778		4,778
4101	Miscellaneous Office Supplies	600	503	97
4201	Office Equipment	905	0	905
4999	Equipment and Premises Subtotal	1,505	503	1,002
5101	Operation/Maintenance computers	588	0	588
5102	IT Services	10,000	101 ¹³	9,899
5103	Operation/Maintenance of printers	535	0	535
5201	Information Material/Outreach and Education Work	1,545	721 ¹⁴	824
5202	Reference Material	117	100	17
5203	Website Maintenance and Development	2,185	58	2,127
5301	Telephone and Fax	200	15	185
5302	Postage and Miscellaneous	1,000	108	892
5999	Miscellaneous Costs Subtotal	16,170	1,102	15,068
	SUBTOTAL	179,067	59,807	119,260
6000	Programme Support Cost (PSC), 13%	23,279	7,775	15,504
	GRAND TOTAL	202,346	67,582	134,765

¹³ Advance payment to UNV for 2013

¹⁴ Development of website "schweinswal.eu" for IDBHP

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

9. 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 - 30 June 2013, as well as expenditure and commitments by 30 June 2013.

		Allotment in Euro	Total expenditure in Euro	Balance in Euro
1201	United Kingdom Voluntary Contribution for 2013	22,910	0 ¹⁵	22,910
5201	German Voluntary Contribution for 2013	22,655	9,842 ¹⁶	12,813
	Total	45,565	9,842	35,723
6000	UNEP 13% PSC	5,923	1,279	4,644
	Grand total	51,488	11,121	40,367

¹⁵ The contribution is earmarked for continuation of the North Sea Plan Coordination. The current contract of the Coordinator ends in October 2013.

¹⁶ Organization of ECS/ASCOBANS Workshop 2013, travel of invited speakers Bradley Barr, Christopher Clarke