

Agenda Item 18

Financial and Administrative Issues

Accounts for 2017 and 2018

Document 18.2.a rev.1

**End of Term Report on Budgetary  
Issues 2017**

**Action Requested**

- Take note
- Comment

Submitted by

Secretariat



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

## **Secretariat's Note**

The Rules of Procedure adopted at the ASCOBANS 8<sup>th</sup> Meeting of Parties remain in force until and unless an amendment is called for and adopted.

## End of Term Report on Budgetary Issues 2017

1. This report has been prepared by the ASCOBANS Secretariat, using information provided by the CMS Administrative and Fund Management Unit (AFMU) and the United Nations Office in Nairobi (UNON).
2. The report contains figures as recorded in the book-keeping system as at 31 December 2017. The report is presented in Euro, which has been converted from the US dollar figures provided by AFMU/UNON. All figures are rounded to the next full Euro.
3. Voluntary Contributions were received in the reporting period as follows:  
Germany: €25,600 (incl. PSC) for various activities as agreed with the donor

### 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, North East Atlantic, Irish and North Seas (ASCOBANS) as at 31 December 2017.

Table 1 – Income

Country	Pledges for 2017	Contributions received for 2017	Outstanding Amount at 31/12/2017
	EUR	EUR	EUR
Belgium	12,987	12,987	0
Denmark	8,570	8,570	0
Finland	6,692	6,692	0
France	38,711	38,711	0
Germany	38,711	38,711	0
Lithuania	1,057	1,057	0
Netherlands	21,748	21,748	0
Poland	12,341	12,341	0
Sweden	14,029	14,029	0
United Kingdom	38,711	38,711	0
<b>Total</b>	<b>193,557</b>	<b>193,557</b>	<b>0</b>

## Expenditure of the General Trust Fund

5. Table 2 below shows the approved budget for 2017 and the status of expenditures on the General Trust Fund for ASCOBANS as recorded in our bookkeeping system at 31 December 2017. A total of € 154,443 was recorded as expenditure in the period January to December 2017<sup>1</sup>.
6. A total amount of € 88,756 at the conversion rate used for this report (1 US\$ = € 0,891) was available at the end of 2016 to be carried over into the 2017 budget. Of this amount, €24,668, the 2016 closing balance of all staff lines combined, was carried over to the Administrative Assistant's line (03.04) to cover anticipated extra time required. € 2,390 has been used to cover expenditure exceeding the allocated € 1,800 on the experts travel line.<sup>2</sup> As a consequence, a total of € 61,698 is available for additional activities to be funded from the "Conservation Projects" line. € 1,164 was paid to the Zoological Society of London from this line (SSFA2017\_2) (2<sup>nd</sup> part of existing project, finalised in mid-2017, see AC23/Inf.9.1.a).

**Table 2 – Expenditures and Balance**

WBSE-SB000143.	Budget Item	MOP-approved budget (2017)	Carry-over from 2016 <sup>3</sup>	Expenditures as at 31/12/2017 in EURO <sup>4</sup>	Balance as at 31/12/2017 in EURO
03.01	Executive Secretary (D1); 3%	6,259	0	5,963	296
03.02	CMS Senior Advisor (P4), 15%	22,808	0	21,326	1,482
03.03	Associate Coordination Officer (P2), 75%	77,995	0	71,126	6,869
03.04	Administrative Assistant (GS-5), 50%	34,053	24,668 <sup>5</sup>	33,771	24,950
03.05	Consultants	2,000	0	0	2,000
03.06	Coordination for HP Action Plan	0	0	0	0
03.07	Staff Travel	5,000	0	3,678 <sup>6</sup>	1,322
03.08	Experts Travel	1,800	2,390 <sup>7</sup>	3,286 <sup>8</sup>	904
	<b>Personnel Subtotal</b>	<b>149,915</b>	<b>27,058</b>	<b>139,150</b>	<b>37,823</b>

<sup>1</sup> All Euro figures are approximations due to variations in the exchange rate between Euro and US\$.

<sup>2</sup> Unlike in the past, the UMOJA administrative system used for all CMS/ASCOBANS accounting does not permit one to overspend on individual budget lines. While France, the host of the AC23, will cover expenses above the agreed € 3,654 on the "Meeting of the Advisory Committee" line, funds had to be temporarily made available on the line to allow the Secretariat to book AC23 tickets for three staff members, as well as the report writer.

<sup>3</sup> The carry-over from 2016 into the 2017 budget is in line with operational paragraph 15 of Resolution 8.13 on Financial and Administrative Matters 2017-2020. The exchange rate applied to the carry-over was 1 US\$ = € 0,9560.

<sup>4</sup> Estimated expenditure in Euro. Conversion rate used is 0,8910, the average UN exchange rate for the period January-December 2017. Totals may be affected by rounding.

<sup>5</sup> US\$ 25,803 (approx. € 24,668) from the 2016 balance have been allocated to this budget line to cover for anticipated extra time needs.

<sup>6</sup> Travel Heidrun Frisch-Nwakanma and Aline Kühl-Stenzel to the ECS in Denmark (note: Ms. Frisch-Nwakanma did not receive Daily Subsistence Allowance).

<sup>7</sup> US\$ 2,500 (approx. €2,390) from the 2016 balance has been allocated to this budget line to cover for AC23 expert travel.

<sup>8</sup> Peter Evans and Maylis Salivas to AC23 (the latter as repayment to ACCOBAMS for a joint ECS workshop)

WBSE-SB000143.	Budget Item	MOP-approved budget (2017)	Carry-over from 2016 <sup>3</sup>	Expenditures as at 31/12/2017 in EURO <sup>4</sup>	Balance as at 31/12/2017 in EURO
03.09	Conservation Projects	0	61,698	1,164 <sup>9</sup>	60,534
	<b>Subprojects Subtotal</b>	<b>0</b>	<b>61,698</b>	<b>1,164</b>	<b>60,534</b>
03.11	Meeting of the Advisory Committee	3,654	0	8,864	-5,210 <sup>10</sup>
03.12	Meetings of Working Groups	1,000	0	0 <sup>11</sup>	1,000
	<b>Meetings Subtotal</b>	<b>4,654</b>	<b>0</b>	<b>8,864</b>	<b>-4,210</b>
03.13	Office Supplies	500	0	0	500
03.14	Office Equipment	900	0	0	900
	<b>Equipment and Premises Subtotal</b>	<b>1,400</b>	<b>0</b>	<b>0</b>	<b>1,400</b>
03.15	Operation/Maintenance computers	200	0	0	200
03.16	IT Services	10,200	0	4,143	6,057
03.17	Operation/Maintenance of printers	300	0	0	300
03.18	Information Material/Outreach and Education Work	1,500	0	343	1,157
03.19	Reference Material	120	0	0	120
03.20	Website Maintenance and Development	2,000	0	283 <sup>12</sup>	1,717
03.21	Telephone/Postage/Miscellaneous	1,000	0	496 <sup>13</sup>	504
	<b>Miscellaneous Costs Subtotal</b>	<b>15,320</b>	<b>0</b>	<b>5,265</b>	<b>10,055</b>
	<b>SUBTOTAL</b>	<b>171,289</b>	<b>88,756</b>	<b>154,443</b>	<b>105,602</b>
	UN-PSC, 13%	22,2268	11,538	20,078	13,728
	<b>GRAND TOTAL</b>	<b>193,557</b>	<b>100,294</b>	<b>174,521</b>	<b>119,330</b>

<sup>9</sup>€ 1,164 paid out for SSFA2017\_2 (ZSL) see AC23/Inf.9.1a (original €1,125 as originally indicated was updated due to fluctuation in exchange rates)

<sup>10</sup> Amount to be covered by the AC23 host government (France), in addition to 13% PSC

<sup>11</sup> Costs related to the back-to-back NSG and JG meetings in June 2017 were covered by the German voluntary contribution.

<sup>12</sup> Website hosting and domain costs Host Europe.

<sup>13</sup> Transport costs for one pallet to Sylt and Leck for exhibition "The last 300", postage of outreach material.