

Agenda Item 18

Financial and Administrative Issues

Accounts for 2017 and 2018

Document 18.2.b

**Mid-Term Report on Budgetary
Issues 2018**

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 8th Meeting of Parties remain in force until and unless an amendment is called for and adopted.

Mid-Term Report on Budgetary Issues 2018

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 30 June 2018. The report is presented in Euro, after conversion 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 30 June 2018.

Table 1 – Income

Country	Pledges for 2018	Contributions received for 2018	Outstanding Amount at 30/06/2018
	EUR	EUR	EUR
Belgium	13,241		13,241
Denmark	8,737		8,737
Finland	6,822	6,822	0
France	39,468	39,468	0
Germany	39,468	39,468	0
Lithuania	1,077	1,077	0
Netherlands	22,173		22,173
Poland	12,582	12,582	0
Sweden	14,303	14,303	0
United Kingdom	39,468	39,468	0
Total	197,339	153,188	44,151

Expenditure and Commitments of the General Trust Fund

5. Table 2 below shows the approved budget for 2018 and the status of expenditures on the ASCOBANS General Trust Fund as recorded in the UN bookkeeping system at 30 June 2018. A total of € 94,860 was spent or obligated in the period January to June 2018¹.
6. A total amount of US\$ 118,521 (corresponding to € 105,602 at the conversion rate of 0.891 used for this report) was available in the budget at the end of 2017. The funds were retained in the individual budget lines as illustrated in Doc.18.2.a and carried over within the same budget lines into 2018.
7. In June 2018 ASCOBANS was informed by the CMS Administrative Unit through United Nations Office in Nairobi (UNON) that there was an open advance of a total of € 2,405 (see budget line 03.11 below) related to our in-house travel agent Westtours for the DSA payment of five meeting participants at AC22 (29 September – 1 October 2015, The Hague, Netherlands). At the time in 2015 the funds had been committed, but were not charged to ASCOBANS, therefore actual DSA payment was retroactively charged in 2018.

Table 2 – Expenditures and Balance

WBSE-SB000143.	Budget Item	MOP-approved budget (2018)	Carry-over from 2017 ²	Expenditures as at 30/06/2018 in EURO ³	Balance as at 30/06/2018 in EURO
03.01	Executive Secretary (D1); 3%	6,384	296	2,490	4,190
03.02	CMS Senior Advisor (P4), 15%	23,264	1,482	10,428	14,318
03.03	Associate Coordination Officer (P2), 75%	79,555	6,869	26,521	59,903
03.04	Administrative Assistant (GS-5), 50%	34,734	24,950	15,757	43,927
03.05	Consultants	2,000	2,000	0	4,000
03.06	Coordination for HP Action Plan	0	0	0	0
03.07	Staff Travel	5,100	1,322	2,956 ⁴	3,466
03.08	Experts' Travel	1,836	904	1,989 ⁵	751
	Personnel Subtotal	153,873	37,823	60,141	130,555
03.09	Conservation Projects	0	60,534	24,981 ⁶	35,553

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

² The carry-over from 2017 into the 2018 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 funds carried over was 0,891.

³ Estimated expenditure in Euro. Conversion rate used is 0.8250 the average UN exchange rate for the period January-June 2018. Totals may be affected by rounding.

⁴ Travel for the Secretariat to attend the 14th Meeting of the Jastarnia Group and the ECS 2018.

⁵ Travel costs for I. Kazlauskas and P. Palsbøll (including Daily Subsistence Allowance and bank card charges) to attend the 14th Meeting of the Jastarnia Group

⁶ SSFA with the Sea Watch Foundation for Coordination of the Harbour Porpoise Action Plans

WBSE-SB000143.	Budget Item	MOP-approved budget (2018)	Carry-over from 2017 ²	Expenditures as at 30/06/2018 in EURO ³	Balance as at 30/06/2018 in EURO
	Subprojects Subtotal	0	60,534	24,981	35,553
03.11	Meeting of the Advisory Committee	3,727	-5,210 ⁷	2,405 ⁸	-3,961 ⁹
03.12	Meetings of Working Groups	1,000	1,000	1,370 ¹⁰	630
	Meetings Subtotal	4,727	-4,210	3,775	-3,331
03.13	Office Supplies	510	500	135 ¹¹	875
03.14	Office Equipment	900	900	318 ¹²	1,482
	Equipment and Premises Subtotal	1,410	1,400	453	2,357
03.15	Operation/Maintenance computers	204	200	0	404
03.16	IT Services	10,404	6,057	4,034 ¹³	12,427
03.17	Operation/Maintenance of printers	306	300	0 ¹⁴	606
03.18	Information Material/Outreach and Education Work	1,530	1,157	930 ¹⁵	1,757
03.19	Reference Material	122	120	0	242
03.20	Website Maintenance and Development	2,040	1,717	546 ¹⁶	3,211
03.21	Telephone /Fax/ Postage/Miscellaneous	1,020	504	0	1,524
	Miscellaneous Costs Subtotal	15,636	10,055	5,510	20,171
	SUBTOTAL	174,636	105,602	94,860	185,305
	UN-PSC, 13%	22,703	13,728	12,332	24,090
	GRAND TOTAL	197,339	119,330	107,192	209,395

⁷ The payment of Euro 5,210 is still outstanding from the host government to cover the overspend for AC23.

⁸ 2015/AC22 travel corrections that took place in 2018, see explanation under para 7 in the main text.

⁹ See 7 and 8.

¹⁰ Costs for report writing at the 14th Meeting of the Jastarnia Group.

¹¹ Adobe Pro licences

¹² Office chair

¹³ Charges by UN Volunteers (e.g. server provision/maintenance, IT service) by 30 June 2018. Additional charges later in the year may follow.

¹⁴ Charges by CMS for use of printers will be made later in the year.

¹⁵ Printing costs/DSV courier

¹⁶ Website hosting and domain costs