

Agenda Item 17.2

Financial and Administrative Issues

End of Term Report on Budgetary
Issues 2022

Document 17.2

End of Term Report on Budgetary Issues
2022

Action Requested

- Take note
- Comment

Submitted by

Secretariat



Note: Delegates are kindly reminded to bring their own document copies to the meeting, if needed.

END OF TERM REPORT ON BUDGETARY ISSUES 2022

1. This report has been prepared using information provided by CMS Administrative and Finance Management Unit (AFMU). It is an update to the mid-term report 2022 published for the 27th Meeting of the Advisory Committee (September 2022) as [ASCOBANS/AC27/Doc.18.3](#).
2. The report contains figures as recorded in the enterprise resource planning system 'Umoja' from 1 January to 31 December 2022. The report is presented in euro, which has been converted from the US dollar figure reports generated from Umoja and cleared by AFMU. All euro figures are approximations due to variations in the exchange rate between euro and US dollar. All figures are rounded to the next full euro.
3. Voluntary contributions were received as follows:
 - Germany – € 25,600 for supporting the long-term coordination of the ASCOBANS harbour porpoise action plans, developing the AC27 report, and developing guidelines for cetacean-friendly marine spatial planning).
 - Finland – € 5,000 for co-funding the long-term coordination of ASCOBANS harbour porpoise action plans.
 - Germany – € 30,510 for the expert workshop to recommend small cetacean conservation objectives in relation to anthropogenic removals.

Income to the General Trust Fund

4. Assessed contributions for 2022 were all paid to the ASCOBANS General Trust Fund. Table 1 below shows contributions as of 31 December 2022. Pledges are based on Annex 2 of [Resolution 9.6](#).

Table 1. Income to the General Trust Fund (in euro)

Country	Pledges for 2022	Contributions received for 2022
Belgium	15,209	15,209
Denmark	10,263	10,263
Finland	7,799	7,799
France	45,675	45,675
Germany	45,675	46,675
Lithuania	1,315	1,315
Netherlands	25,121	25,121
Poland	14,857	14,857
Sweden	16,784	16,784
United Kingdom	45,675	45,675
Total	€ 228,373	€ 228,373

Expenditure of the General Trust Fund

5. The below table shows the approved budget for 2022 (as per [Resolution 9.6](#)) and the expenditures as recorded in Umoja as of 31 December 2022. The table also factors in the carry-over from 2021 of € 115,341.

6. A total expenditure of € 243,011 has been reported for the period January to December 2022. Factoring in the carry-over from 2021 of € 115,341, a total amount of € 100,703 was subsequently available at the end of 2022 and was rephased into the year 2023.

Table 2. Expenditure and balance (in euro)

Budget Item	MOP-approved budget for 2022	Carry-over from 2021	Expenditure as at 31 Dec 2022 ¹	Balance as at 31 Dec 2022
Staff personnel				
Executive Secretary, 3%	6,605	(542)	6,351	(288)
Senior Advisor, 15%	24,396	239	24,498	137
Associate Coordination Officer, 75%	101,870	5,245	104,712	2,403
Administrative Assistant, 50%	36,245	3,172	24,222	15,195
Consultants	2,040	2,110	1,805	2,345
Total	171,156	10,224	161,588	19,792
Travel				
Staff travel	5,520	8,888	3,404 ²	11,004
Experts' travel	1,987	3,871	0	5,858
Total	7,507	12,759	3,404	16,862
Grants out				
Conservation Projects	0	65,753 ³	44,596 ⁴	21,157
Total	0	65,753	44,596	21,157
Meetings				
Meeting of the Parties	0	0	0	0
Meeting of the Advisory Committee	4,034	0	0	4,034
Meetings of Working Groups	1,020	1,020	0	2,040
Total	5,054	1,020	0	6,074
Expendable & non-expendable equipment				
Office supplies	552	542	0	1,094
Office equipment	918	918	1,345 ⁵	491
Total	1,470	1,460	1,345	1,585
Operating costs				
Operation/maintenance computers	221	216	0	437
IT Services	11,261	6,914	4,668	13,557
Operation / maintenance of printers	331	324	0	655
Information material / outreach and education work	1,656	1,624	76 ⁶	3,280
Reference material	132	64	0	120
Website maintenance and development	2,208	1,376	0	3,584
Tel and fax, postage and miscellaneous	1,104	338	(573) ⁷	2,015
Total	16,913	10,856	4,121	23,648
Sub-total	202,100	102,072	215,054	89,118
UN PSC, 13%	26,273	13,269	27,957	11,585
Grand Total	€ 228,373	€ 115,341	€ 243,011	€ 100,703

¹ Estimated expenditure in euro. Conversion rate used was \$ 1 = € 0.922, the average UN exchange rate for the period from January to December 2022. Totals may be affected by rounding.

² Coordinator travel to JG18 (Gothenburg, Sweden), the 2nd Workshop on Management of MPAs for Small Cetaceans (Helsinki, Finland), and ACCOBAMS MOP8 (San Iljan, Malta) which was cost-shared with CMS.

³ AC26 took place in November 2021, therefore the Secretariat was unable to use funds before end of 2021.

⁴ Instalments / commitments regarding the coordination of the harbour porpoise action plans, facilitation of the 2nd Workshop on Management of MPAs for Small Cetaceans, project 'Status of Iberian harbour porpoise', and study 'Prediction of the Cochlear Frequency Maps of Harbour Porpoise'.

⁵ New laptop and docking station for the Administrative Assistant.

⁶ Cost-sharing of the UN Bonn Public Information Clerk position.

⁷ Return of balance under courier services contract.