

Agenda Item 4.1.2

Budgetary Issues

Report of the Secretariat on Finance and
Administrative Issues

Report on Accounts for 2007

Document 07 Rev.1

Report on Budgetary Issues 2007

Action Requested

- take note of the information submitted
- comment

Submitted by

Secretariat



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

Secretariat's Note

As at production of this document, final certified figures for the 2007 accounts are not yet available. Therefore, all information contained in this document must be understood as tentative and reflects the status of accounts as recorded in our internal bookkeeping system. Minor changes, *inter alia* due to exchange rate fluctuations, must be expected.

Report on Budgetary Issues 2007

This report has been prepared by the CMS/ASCOBANS Secretariat, utilising information provided by UNON. It should be noted that final figures for the financial year 2007 are not yet available. Accordingly, this report contains figures as recorded in the bookkeeping system at present and may still be subject to minor changes, mainly in relation to variations in the exchange rate between Euro and USD.

Section I: BA Trust Fund

Table 1: Income to the General Trust Fund

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 2007.

COUNTRIES	MOP 5 approved contribution for 2007	Contributions received for 2007 in previous year	Contributions received 2007	Outstanding Amount
	EUR	EUR	EUR	EUR
Belgium	15,026	0	15,026	0
Denmark	10,093	0	10,093	0
Finland	7,492	0	7,492	0
France	38,606	0	38,606	0
Germany	38,606	0	38,606	0
Lithuania	337	0	337	0
Netherlands	23,756	8,996	14,760	0
Poland	6,480	0	6,480	0
Sweden	14,028	0	14,028	0
United Kingdom	38,606	0	38,606	0
Total	193,030	8,996	184,034	0

Table 2: Expenditure and Commitments of the General Trust Fund

The MOP5-approved budget versus the expenditure in 2007 of the General Trust Fund for the Agreement on the Conservation of Small Cetaceans of the Baltic and North Seas (ASCOBANS) (BA).

		Allotment in Euro (A)	Expenditure in Euro (B)*	A - B	Description of the expenditure – transfers between budget lines.	Balance in Euro
1101	Executive Secretary (D1), 3%	5,618	5,625	- 7	Cost sharing: 3% of the CMS/ASCOBANS Executive Secretary time. The 7 Euro over-expenditure was recovered from BL 1301	0
1102	CMS Professional Staff (P4), 15% (CMS Senior Advisor)	18,300	22,965	- 4,665	Cost sharing: 15% of the CMS/ASCOBANS Senior Advisor time for the period January - March and 20% for the period April - December 2007. The 4,665 Euro over-expenditure was recovered from BL 1104.	0
1103	Professional Staff (P3); ASCOBANS ES (Jan 2007)	8,547	8,123	424	Former ASCOBANS Executive Secretary's Salary for January 2007.	424
1104	Consultant: ASCOBANS Co- ordinating Officer 75%	40,800	24,161	16,639	Expenditure covers the consultancy fees for the period April - December 2007. The 4,665 Euro over-expenditure on BL 1102 is covered in this BL.	11,974
1121	ASCOBANS one time payment to former Staff	3,966	15,546	- 11,580	Separation indemnity for the Former ASCOBANS Executive Secretary in conformity with the United Nations Rules and Regulations. The ASCOBANS MOP5 approved an annual budget of 3,966 Euro over the triennium to cover this expenditure. CMS/ASCOBANS took the necessary action to cover the 11,580 Euro over-expenditure on this budget line from the surplus on BL 1301.	0
1220	Professional consultancies & fractional CMS GS staff time	3,200	3,280	- 80	Cost sharing: Professional Consultancies and fractional CMS GS staff time. The 80 Euro over-expenditure was recovered from BL 1301.	0
1301	General Services: ASCOBANS Administrative Support Officer, G5, 100% (Jan - Dec 2007 Salary)	72,720	42,795	29,925	ASCOBANS administrative assistant salary for January - December 2007. The over-expenditure on the Budget Lines 1101, 1121, 1220, 1602, 5301 and 5302 was covered from this BL.	17,756
1601	Travel - Secretariat Staff	4,000	383	3,617		3,617
1602	Experts on Mission	807	885	- 78	The 78 Euro over-expenditure was recovered from BL 1301.	0

		Allotment in Euro (A)	Expenditure in Euro (B)*	A - B	Description of the expenditure – transfers between budget lines.	Balance in Euro
1999	Subtotal	157,958	123,763	34,195		33,771
3302	Meeting of the Advisory Committee	2,460	2,460	0	The total cost of the AC meeting was 7,446 Euro. The 4,986 Euro deficit on this Budget Line was covered by the German Voluntary Contribution for 2007.	0
3999	Subtotal	2,460	2,460	0		0
4101	Miscellaneous office supplies	689	367	322		322
4999	Subtotal	689	367	322		322
5101	Maintenance of Equipment	492	186	306		306
5102	Operation/maintenance of photocopier/fax	197	0	197		197
5202	Reference material	98	-2,279	2,377	The amount of -2,279 Euro represents the reimbursement of the VAT from the Federal Government of Germany for the Second semester of 2005.	2,377
5301	Telephone and Fax	541	640	- 99	The 99 Euro over-expenditure was recovered from BL 1301.	0
5302	Postage and miscellaneous	443	768	- 325	The 325 Euro over-expenditure was recovered from BL 1301.	0
5999	Subtotal	1,771	-686	2,457		2,880
	Total	162,878	125,904	36,974		36974
6000	UNEP 13% PSC	21,174	16,368	4,807		4,807
	Grand total	184,052	142,272	41,781		41,781

* It should be noted that the UN weighted exchange rate for the year 2007 (1 US\$ = 0,7328 Euro) has been applied in the calculation of the equivalent Euro amounts for all expenditure items that has been recorded and reported in US\$. Small gains and losses on exchange rate are incurred due to the use of such a conversion method.

BA Trust Fund Balance

The total balance of the General Trust Fund at the end of 2006, as certified by the Accounts Section, Budget and Financial Management Service of UNON, amount to 19,134 USD.

A certified balance of the General Trust Fund at the end of 2007 is not available yet. An increase in the balance is to be expected, corresponding to the unspent balance at the end of the 2007 financial year (approx. 41,781 Euro as per table 2 above), the one time payment to the Operating Reserve in 2007 (8,979 Euro), adjustments in relation to the 2005 accounts and any interest income.

Section II: XV Trust Fund

Table 3: Income, Expenditure and Commitments of the Fund for Voluntary Earmarked Contributions

Income to the fund for Voluntary Earmarked Contributions in support of the ASCOBANS Secretariat (XV Fund) in the period 1 January - 31 December 2007, as well as expenditure and commitments by 31 December 2007.

		Allotment in Euro	Total expenditure in Euro	Balance in Euro
2288	German Voluntary Contribution for 2007	22,655	22,590	65
2268	Finnish Voluntary Contribution for 2007	1,327	1,327	0
2999	Subtotal	23,982	23,917	65
6000	UNEP 13% PSC	3,118	3,109	9
	Grand total	27,100	27,026	74