

Agenda Item 14.2

Report of the Secretariat on Financial and  
Administrative Issues

Accounts for 2013

Document 14.2

**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**



## Report on Budgetary Issues 2013

1. This report has been prepared by the CMS/ASCOBANS Secretariat, using information provided by the United Nations Office in Nairobi (UNON). It is an update with respect to the mid-term report sent to Parties in September 2013.
2. The report contains figures as recorded in the book-keeping system as at 31 December 2013. The report is presented in Euro, which has been converted from the US dollar figures provided by UNON. All figures are rounded to the next full Euro.
3. This document is divided into three sections, as follows:
  - a) Section 1 reports on income in the period 1 January to 31 December 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 31 December 2013 under the 2013 budget (BA Trust fund)
  - c) Section 3 reports on income in the period 1 January to 31 December 2013 to the fund for Voluntary Earmarked Contributions in support of the ASCOBANS Secretariat (QV Fund), as well as on expenditure and commitments by 31 December 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 31 December 2013.

Table 1 – Income

Country	Pledges for 2013	Contributions received for 2013	Outstanding Amount at 31 December 2013
	EUR	EUR	EUR
Belgium	13,094	13,094	0
Denmark	8,965	8,965	0
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	22,595	0
Poland	10,085	10,085	0
Sweden	12,960	12,960	0
United Kingdom	37,693	37,693	0
<b>Total</b>	<b>188,464<sup>1</sup></b>	<b>188,464</b>	<b>0</b>

<sup>1</sup> Difference to MOP7-approved budget (€ 188,463) due to rounding to next full Euro.

## Section 2 – Expenditure and Commitments of the General Trust Fund

5. Table 2 below shows the approved budget<sup>2</sup> 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 our internal bookkeeping system at 31 December 2013. A total of € 128,154 was spent or obligated.<sup>3</sup> Details are contained in the annotations to the table below.

**Table 2 – Expenditures and Balance**

	<b>Budget Item</b>	<b>Approved budget for 2013 in EURO</b>	<b>Status of expenditure as at 31 December 2013 in EURO<sup>4</sup></b>	<b>Available balance as at 31 December 2013 in EURO</b>
1101	Executive Secretary (D1); 3%	4,948	4,689 <sup>5</sup>	259
1102	CMS Professional Staff (P4), 15% (ASCOBANS Senior Advisor)	20,250	22,576 <sup>6</sup>	-2,326
1103	Associate Coordination Officer (P2), 75%	63,750	56,126 <sup>7</sup>	7,624
1220	Professional Consultancies and fractional CMS Staff time	6,000	-1,755 <sup>8</sup>	7,755
1301	General Services: Administrative Assistant (GS-5), 50%	41,327	23,637	17,690
1601	Travel Secretariat Staff	4,775	3,898 <sup>9</sup>	877
1602	Experts on Mission	1,639	1,624 <sup>10</sup>	15
1999	<b>Personnel Subtotal</b>	<b>142,689</b>	<b>110,796</b>	<b>31,893</b>
2201	Conservation Projects	14,501 <sup>11</sup>	0 <sup>12</sup>	14,501
2999	<b>Subprojects Subtotal</b>	<b>14,501</b>	<b>0</b>	<b>14,501</b>

<sup>2</sup> 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.

<sup>3</sup> All Euro figures are approximations due to variations in the exchange rate between Euro and US\$.

<sup>4</sup> Estimated expenditure in Euro. Conversion rate used is 0.7550, the average UN exchange rate for the year 2013. Totals may be affected by rounding.

<sup>5</sup> Cost sharing: 3% was reimbursed to CMS

<sup>6</sup> Cost sharing: 15% was reimbursed to CMS

<sup>7</sup> Cost sharing : 25% was reimbursed from the CMS budget

<sup>8</sup> Consultancies: Refund received from Sweden for Robert Vagg Report writing JG9 (contract and travel – the latter had been charged to BAL 1601, hence the positive balance)

<sup>9</sup> Travel Heidrun Frisch and Robert Vagg to JG9, Heidrun Frisch to ECS in Setubal, Portugal

<sup>10</sup> Support to Peter Evans and Stefan Bräger travelling to JG9, Marchien de Ruiter to IWC Marine Debris Workshop USA, Vita Siozynite (National Coordinator Lithuania) to AC20

<sup>11</sup> The allotment in this line was increased by € 12,862 rephased from 2012 balance

<sup>12</sup> The project selected for support by AC20 started in January 2014, therefore no expenses were incurred in 2013.

	Budget Item	Approved budget for 2013 in EURO	Status of expenditure as at 31 December 2013 in EURO <sup>4</sup>	Available balance as at 31 December 2013 in EURO
3302	Meeting of the Advisory Committee	3,278	4,372 <sup>13</sup> <sub>14</sub>	-1,094
3303	Meetings of Working Groups	1,500	0	1,500
3999	<b>Meetings Subtotal</b>	<b>4,778</b>	<b>4,372</b>	<b>406</b>
4101	Miscellaneous Office Supplies	600	567	33
4201	Office Equipment	905	634 <sup>15</sup>	271
4999	<b>Equipment and Premises Subtotal</b>	<b>1,505</b>	<b>1,202</b>	<b>303</b>
5101	Operation/Maintenance computers	588	0	588
5102	IT Services	10,000	8,724 <sup>16</sup>	1,276
5103	Operation/Maintenance of printers	535	264	271
5201	Information Material/Outreach and Education Work	1,545	1,123 <sup>17</sup>	422
5202	Reference Material	117	99 <sup>18</sup>	18
5203	Website Maintenance and Development	2,185	929	1,256
5301	Telephone and Fax	200	15	185
5302	Postage and Miscellaneous	1,000	630 <sup>19</sup>	370
5999	<b>Miscellaneous Costs Subtotal</b>	<b>16,170</b>	<b>11,785</b>	<b>4,385</b>
	<b>SUBTOTAL</b>	<b>179,643</b>	<b>128,154</b>	<b>51,489</b>
6000	Programme Support Cost (PSC), 13%	23,354	16,660	6,694
	<b>GRAND TOTAL</b>	<b>202,997</b>	<b>144,814</b>	<b>58,182</b>

6. Approximately € 51,489 were available at the end of the year for rephasal into the budget for the year 2014. Details are contained in AC21/Doc.14.3.

<sup>13</sup> Secretariat Travel to AC20, Robert Vagg Report writing AC20 (contract and travel)

<sup>14</sup> The over-expenditure on this line was reduced by a payment from the AC20 host, Poland, of € 3,507.84

<sup>15</sup> Purchase of a desktop computer for interns/consultants

<sup>16</sup> Charges by UN Volunteers for server provision and maintenance, Helpdesk service, IT support etc.

<sup>17</sup> Final instalment contract Peter Evans Pollution Workshop Proceedings, costs related to website development "schweinswal.eu" for IDBHP creativity competition

<sup>18</sup> Membership fee for the European Cetacean Society for 2013

<sup>19</sup> Transport of meeting-related material, shipments of outreach material

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

7. 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 to 31 December 2013, as well as expenditure and commitments by 30 April 2014<sup>20</sup>.

**Table 3 – Voluntary Contributions**

		Allotment in Euro	Total expenditure in Euro	Balance in Euro
2201	Voluntary Contribution United Kingdom	5,176 <sup>21</sup>	0 <sup>22</sup>	5,176
5201	Voluntary Contribution Germany	22,655	22,655 <sup>23</sup>	0
	<b>Total</b>	<b>27,831</b>	<b>22,655</b>	<b>5,176</b>
6000	UNEP 13% PSC	3,618	2,945	673
	<b>Grand total</b>	<b>31,449</b>	<b>25,600</b>	<b>5,849</b>

8. Part of the voluntary contribution from France, received in 2012, remains unspent in accordance with the donor agreement, which has the remaining sum earmarked for the Anniversary Volume. For further details, please refer to AC20/Doc.15.2 and AC21/Doc.5.2.

<sup>20</sup> In agreement with the donor, some funds were spent in 2014. Since they relate to voluntary contributions of 2013, they were included in this report.

<sup>21</sup> GBP 5,000, allotment at the time of receipt: USD 7,032, conversion rate used: 0.736

<sup>22</sup> This voluntary contribution was earmarked for expenditures related to the WhaleFest 2014.

<sup>23</sup> Activities and material related to the travel of invited speakers to the 2013 ECS Workshop on MPA Management and invited speakers for the 2014 ECS Workshop on Noise EIAs, development of the ASCOBANS Kids Website and related promotional material, contract Peter Evans for production of Proceedings of the 2011 ECS Workshop on Chemical Pollution, production of Glass Award for Karl-Hermann Kock, travel of invited speakers for SAMBAH Stakeholder Workshop in April 2013