

Agenda Item 14.3

Report of the Secretariat on Financial and
Administrative Issues

2014 Budget

Document 14.3

**Mid-Term Report on Budgetary
Issues 2014**

Action Requested

- Take note
- Comment

Submitted by

Secretariat



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

Mid-Term Report on Budgetary Issues 2014

1. This report has been prepared by the CMS/ASCOBANS Secretariat in response to the request of Parties (MOP5 Resolution 2d (2006)) to receive six-monthly overviews of the state of affairs on administrative and budgetary issues. It is based on information provided by UNON and covers several aspects of the administrative and financial performance of the Agreement in the period 1 January to 30 June 2014. All figures are shown as recorded in the bookkeeping system at present and may still be subject to changes, mainly in relation to variations in the exchange rate between Euro and US Dollar.
2. Information on staffing and administrative matters has been made available in AC21/Doc.14.1.
3. This document is divided into three sections, as follows:
 - a) Section 1 reports on income in the period 1 January – 30 June 2014 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 30 June 2014 under the 2014 budget (BA Trust Fund)
 - c) Section 3 reports on income in the period 1 January – 30 June 2014 to the fund for Voluntary Earmarked Contributions in support of the ASCOBANS Secretariat (QV Fund), as well as on expenditure and commitments by 30 June 2014.

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 30 June 2014.

Country	Pledges for 2014	Contributions received for 2014	Outstanding Amount at 30 June 2014
	EUR	EUR	EUR
Belgium	13,345	13,345	0
Denmark	9,136	9,136	0
Finland	7,026	7,026	0
France	38,414	38,414	0
Germany	38,414	38,414	0
Lithuania	807	807	0
Netherlands	23,027	23,027	0
Poland	10,279	10,279	0
Sweden	13,208	13,208	0
United Kingdom	38,414	38,414	0
Total	192,070	192,070	0

Section 2 – Expenditure and Commitments of the General Trust Fund

8. Table 2 below shows the approved budget¹ for 2014 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 the internal bookkeeping system at 30 June 2014. A total amount of € 41,512 was spent or obligated in the period January to June 2014.²

9. A total amount of USD 65,931 was available for rephasal at the end of 2013. Of this amount, USD 3,669 was required to offset an over-expenditure on the contract for the North Sea Coordinator on QVL, which was incurred due to changes in the exchange rate. Thus, the 2014 BAL allotment was increased by USD 62,262 from the 2013 balance.

	Budget Item	Approved budget for 2014 in Euro ³	Status of expenditure as at 30 June 2014 in Euro ⁴	Available balance as at 30 June 2014 in Euro
1101	Executive Secretary (D1); 3%	5,047	0 ⁵	5,047
1102	CMS Professional Staff (P4), 15% (ASCOBANS Senior Advisor)	20,655	0 ⁶	20,655
1103	Associate Coordination Officer (P2), 75%	65,025	0 ⁷	65,025
1220	Professional Consultancies and fractional CMS Staff time	6,000	0 ⁸	6,000
1301	General Services: Administrative Assistant (GS-5), 50%	42,154	14,085	28,069
1601	Travel Secretariat Staff	5,721 ⁹	2,557 ¹⁰	3,165
1602	Experts on Mission	4,608 ¹¹	2,396 ¹²	2,212
1999	Personnel Subtotal	149,210	19,038	130,172

¹ 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 2013 fund balance into the 2014 budget, in line with operational paragraph 19 of this Resolution.

² This represents approximately 19.27 per cent of the funds available for the year 2014 and 24.89 per cent of the original allotment.

³ Conversion rate used for the allotments was 0.7300, the average exchange rate for the period January-June 2014.

⁴ Estimated expenditure amount in Euro. Conversion rate used for expenditures is the average exchange rate for the period January-June 2014, 0.7300. Totals may be affected by rounding.

⁵ Cost sharing: 3% to be reimbursed to CMS; adjustments will be made later in the year.

⁶ Cost sharing: 15% to be reimbursed to CMS; adjustments will be made later in the year.

⁷ Cost sharing: 75% to be reimbursed to CMS, adjustment will be made later in the year.

⁸ Contract for Robert Vagg JG10 report writing was concluded after the reporting period

⁹ The positive balance of USD 1,100 on this budget line at the end of 2013 was rephased to this line.

¹⁰ Heidrun Frisch and Bettina Reinartz to NSG4 Meeting, Heidrun Frisch to ECS in Liège, Belgium

¹¹ USD 4,000 of the positive balance of the 2013 budget was rephased to this line.

¹² Travel of Ida Carlén as invited expert to JG10, Sami Hassani to ACCOBAMS Scientific Committee 9

	Budget Item	Approved budget for 2014 in Euro	Status of expenditure as at 30 June 2014 in Euro	Available balance as at 30 June 2014 in Euro
2201	Conservation Projects	43,416 ¹³	14,898	28,518
2999	Subprojects Subtotal	43,416	14,898	28,518
3302	Meeting of the Advisory Committee	3,376	5,883 ¹⁴	-2,507
3303	Meeting of Working Groups	1,545	552 ¹⁵	993
3999	Meetings Subtotal	4,921	6,435	-1,514
4101	Miscellaneous Office Supplies	618	46	572
4201	Office Equipment	905	0	905
4999	Equipment and Premises Subtotal	1,523	46	1,477
5101	Operation/Maintenance computers	606	0	606
5102	IT Services	10,000	0	10,000
5103	Operation/Maintenance of printers	551	0	551
5201	Information Material/Outreach and Education Work	1,591	168 ¹⁶	1,423
5202	Reference Material	121	50 ¹⁷	71
5203	Website Maintenance and Development	2,251	340	1,911
5301	Telephone and Fax	206	0	206
5302	Postage and Miscellaneous	1,030	537	493
5999	Miscellaneous Costs Subtotal	16,356	1,095	15,261
	SUBTOTAL	215,426	41,512	173,914
6000	Programme Support Cost (PSC), 13%	28,005	5,397	22,609
	GRAND TOTAL	243,432	46,909	196,523

¹³ USD 57,162 rephased from 2013 balance

¹⁴ Travel of Melanie Virtue, Heidrun Frisch, Bettina Reinartz and Robert Vagg to AC21 (report writing contract of Robert Vagg, shipment costs etc. not yet included)

¹⁵ Catering JG10

¹⁶ Domain "schweinswal.eu", ECS 2014 Conference Registration fee

¹⁷ ECS membership fee for 2014

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

10. 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 - 30 June 2014, as well as expenditure and commitments by 30 June 2014.

		Allotment in Euro	Total expenditure in Euro	Balance in Euro
2201	Voluntary Contribution United Kingdom	5,176 ¹⁸	5,176 ¹⁹	0
5201	Voluntary Contribution Germany	22,655	5,698 ²⁰	16,957
	Total	27,831	10,874	16,957
6000	UNEP 13% PSC	3,618	1,414	2,204
	Grand total	31,449	12,288	19,161

¹⁸ GBP 5,000, allotment at the time of receipt: USD 7,032, conversion rate used: 0.736

¹⁹ WhaleFest 2014 sponsorship, Heidrun Frisch and Bettina Reinartz to WhaleFest 2014

²⁰ Activities and material related to the printing of the Proceedings of the 2011 ECS Workshop on Chemical Pollution, and the layout and printing of the "Oceans full of Plastic" leaflet (ASCOBANS cost-sharing with CMS)