

Agenda Item 14.1: Budgetary Issues

ASCOBANS Resources
Report by the Acting Executive Secretary

Submitted by: Secretariat



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

ASCOBANS RESOURCES

Report by the Acting Executive Secretary

SUMMARY

This report has been prepared by the CMS/ASCOBANS Secretariat, utilising information provided by UNON. It covers several aspects of the financial and administrative performance of the Agreement updating the reports given to the Fifth Meeting of the Parties (Egmond aan Zee and The Hague, 2006).

This document is divided into five sections, as follows:

- (a) Section 1 reports on **income in the triennium 2004-2006** to the General Trust Fund for the Agreement on the Conservation of Small Cetaceans of the Baltic and North Seas (BA Trust Fund), as well as to the fund for Voluntary Earmarked Contributions in support of the ASCOBANS Secretariat, "XV Fund". This section also contains a report on commitments made for the triennium 2004-2006 to the BA Trust Fund as well as to the XV Fund;
- (b) Section 2 reports on the **execution of the 2004-2006** budget for both Funds;
- (c) Section 3 comprises the statements of **income and expenditure and changes in reserves and fund balances for the triennium 2004-2006** for both Funds;
- (d) Section 4 reports on **income in the triennium 2007-2009** for both Funds,
- (e) Section 5 presents a **report on expenditure and commitments to date under the 2007-2009 budget**, including the Secretariat's forecasts for expenditure in 2007.

SECTION 1. INCOME AND BUDGET PERFORMANCE IN 2004-2006

A. *General Trust Fund for the Agreement on the Conservation of Small Cetaceans of the Baltic and North Seas (BA Trust Fund)*

Table 1: 2004-2006 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 2006

| Party | MOP4 total approved contributions for 2004-2006 (A) in USD | Total pledges for 2004-2006 (B) in USD | Received contributions for the year 2004 in USD | Received contributions for the year 2005 in USD | Received contributions for the year 2006 in USD | Total received contributions in 2004-2006 (C) in USD | Overpayments/ (outstanding) amounts for 2004-2006 (C) – (B) in USD |
|----------------|--|--|--|--|--|--|---|
| Belgium | 65,058 | 53,867 | 20,188 | 20,588 | 13,091 | 53,867 | 0 |
| Denmark | 43,162 | 36,180 | 13,559 | 13,828 | 8,773 | 36,160 | -20*** |
| Finland | 30,081 | 26,858 | 10,066 | 10,265 | 6,527 | 26,858 | 0 |
| France* | not yet a Party | 50,422 | | 0 | 50,422* | 50,422 | 0 |
| Germany | 125,481 | 125,481 | 40,575 | 41,380 | 43,506 | 125,461 | -20*** |
| Lithuania | not yet a Party | 486 | | 192 | 294 | 486 | 0 |
| Netherlands | 100,152 | 85,160 | 31,916 | 65,096 | 0** | 97,012 | 11,852** |
| Poland | 21,782 | 21,103 | 4,452 | 11,006 | 5,645 | 21,103 | 0 |
| Sweden | 59,166 | 50,290 | 18,822 | 19,221 | 12,197 | 50,240 | -50*** |
| United Kingdom | 125,481 | 125,481 | 40,575 | 41,380 | 43,526 | 125,481 | 0 |
| Total | 570,363 | 575,328 | 180,153 | 222,956 | 133,559 | 587,090 | 11,762 |

* This contribution from France includes 6,896 USD for the year 2005 and 43,526 USD for the year 2006.

** The Netherlands paid 65,096 USD in 2005 for 2005 and future years. The 11,852 USD will be used to reduce the Netherlands' contribution for 2007 and future years.

*** These outstanding amounts for Denmark, Germany and Sweden are not due. They have been written off to bank charges.

The fourth session of the ASCOBANS Meeting of the Parties (19-22 August 2003, Esbjerg, Denmark) approved a total budget of 570,363 USD (of which 65,617 USD correspond to UNEP Programme Support Costs at 13%) for the triennium 2004-2006 for the ASCOBANS Secretariat.

Total BA Trust Fund Contributions received to date for the triennium 2004-2006 amount to 587,090 USD. Table 2 below summarises the sources of funding of the ASCOBANS Trust Fund (BA Trust Fund).

Table 2: Summary of the sources of funding for the 2004-2006 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 2006

| Source of Funding | 2004-2006 MOP4 contributions in USD | 2004-2006 received contributions in USD |
|--|--|---|
| Regular Parties to ASCOBANS | 570,363 | 536,182 |
| New Parties to ASCOBANS (France and Lithuania) | - | 50,908 |
| Total | 570,363 | 587,090 |

Due to the accession of France and Lithuania to ASCOBANS, the contributions of Belgium, Denmark, Finland, the Netherlands, Poland and Sweden have been reduced^a. Table 3 summarizes the difference between the pledges for 2004-2006 and the MOP4-approved contributions.

Table 3: MOP4-approved budget contributions to the BA Trust Fund against pledged contributions in 2004-2006

| Party | MOP4 total approved contributions for 2004-2006 (A) in USD | Total pledged contributions for 2004-2006 (B) in USD | Difference between MOP4 contributions and pledged contributions for 2004-2006 (B) – (A) in USD |
|----------------|--|---|---|
| Belgium | 65,058 | 53,867 | -11,191 |
| Denmark | 43,162 | 36,180 | -6,982 |
| Finland | 30,081 | 26,858 | -3,223 |
| Germany | 125,481 | 125,481 | 0 |
| Netherlands | 100,152 | 85,160 | -14,992 |
| Poland | 21,782 | 21,103 | -679 |
| Sweden | 59,166 | 50,290 | -8,876 |
| United Kingdom | 125,481 | 125,481 | 0 |
| Total | 570,363 | 575,328 | -45,264 |

^a The former Executive Secretary requested that UNON reduce the contributions of ASCOBANS Parties for the year 2006 by the total amount of the French and the Lithuanian contributions. He used Paragraph 8 of the 2003 Terms of Reference for the Administration of the Trust Fund for ASCOBANS as an authority for this action. The incoming Secretariat will comment further on this matter at AC14.

**B. Fund for Voluntary Earmarked contributions in support of the
 ASCOBANS Secretariat (XV Fund)**

The status of contributions to the Fund for Voluntary Earmarked contributions in support of the ASCOBANS Secretariat (XV Fund) for the triennium 2004-2006 as at 31 December 2006 is presented in Table 4 below.

Table 4: 2004-2006 total contributions to the Fund for Voluntary Earmarked contributions in support of the ASCOBANS Secretariat (XV Fund) as at 31 December 2006

| Party | Received contributions for the year 2004 in USD | Received contributions for the year 2005 in USD | Received contributions for the year 2006 in USD | Total received contributions in 2004-2006 in USD | Contributions' percentage |
|----------------|--|--|--|---|----------------------------------|
| Belgium | - | - | - | - | - |
| Denmark | 3,323 | - | - | 3,323 | 2% |
| Finland | - | - | - | - | - |
| France | - | - | - | - | - |
| Germany | 28,387 | 28,898 | 30,866 | 88,151 | 62% |
| Lithuania | - | - | - | - | - |
| Netherlands | - | - | - | - | - |
| Poland | - | - | - | - | - |
| Sweden | - | - | 7,995 | 7,995 | 6% |
| United Kingdom | 13,594 | - | 28,699 | 42,293 | 30% |
| Total | 45,304 | 28,898 | 67,560 | 141,762 | 100% |

Contributions to the XV Fund are voluntary and earmarked for specific activities in 2004-2006. A total of 141,762 USD was received under the XV Fund during the triennium 2004-2006.

Germany continued to make annual donations of 25,600 Euro (equivalent to 88,151 USD) over the triennium, representing 62% of the total Voluntary Contributions received.

SECTION 2. EXECUTION OF THE BUDGET IN 2004-2006

A. *General Trust Fund for the Agreement on the Conservation of Small Cetaceans of the Baltic and North Seas (BA Trust Fund)*

A total amount of 678,668 USD was spent from the BA Trust Fund during 2004-2006. This represents 119 per cent of the funds approved by the Meeting of the Parties for the triennium 2004-2006 (570,365 USD). See Tables 5 and 6 below.

Table 5: The MOP4 approved budget versus 2004-2006 Expenditure on the General Trust Fund for the Agreement on the Conservation of Small Cetaceans of the Baltic and North Seas (ASCOBANS) (BA)

| Budget Item | | MOP 4 Approved Budget for 2004 in USD | Expenditure in 2004 in USD | MOP 4 Approved Budget for 2005 in USD | Expenditure in 2005 in USD | MOP 4 Approved Budget for 2006 in USD | Expenditure in 2006 in USD |
|-------------|--|---------------------------------------|----------------------------|---------------------------------------|----------------------------|---------------------------------------|----------------------------|
| 10 | PERSONNEL | | | | | | |
| 1101 | Executive Secretary | 82,752 | 94,059 | 84,480 | 98,539 | 86,207 | 104,520 |
| 1220 | Consultancies | 4,000 | 3,480 | 4,000 | 3,109 | 4,000 | 4,349 |
| 1301 | Secretary | 52,462 | 58,371 | 53,870 | 62,410 | 55,277 | 71,910 |
| 1601 | Travel Secretariat staff | 7,000 | 8,164 | 7,000 | 5,234 | 7,000 | 17,345 |
| 1602 | Travel Experts on Mission | 1,000 | 0 | 1,000 | 803 | 1,000 | 2,192 |
| 1999 | Personnel Subtotal | 147,214 | 164,074 | 150,350 | 170,095 | 153,484 | 200,316 |
| 30 | MEETINGS | | | | | | |
| 3301 | Meeting of Parties | | | | | 5,500 | 7,842 |
| 3302 | Meeting of Advisory Committee | 3,700 | 3,491 | 3,800 | 11,324 | 3,800 | 2,757 |
| 3999 | Meetings Subtotal | 3,700 | 3,491 | 3,800 | 11,324 | 9,300 | 10,599 |
| 40 | EQUIPMENT | | | | | | |
| 4101 | Miscellaneous office supplies | 2,100 | 1,612 | 2,100 | 4,108 | 2,100 | 791 |
| 4201 | Office equipment | 1,800 | 1,315 | 1,800 | 6,173 | 1,800 | 1,209 |
| 4999 | Equipment Subtotal | 3,900 | 2,927 | 3,900 | 10,281 | 3,900 | 2,000 |
| 50 | MISCELLANEOUS COSTS | | | | | | |
| 5101 | Operation and maintenance of computers | 1,000 | 741 | 1,000 | 212 | 1,000 | 245 |
| 5102 | Operation and maintenance of photocopier | 1,000 | 319 | 1,000 | 332 | 1,000 | 91 |
| 5201 | Information material | 2,250 | 2,676 | 2,250 | 10,030 | 2,250 | 2,127 |
| 5202 | Reference material | 250 | 0 | 250 | 167 | 250 | 45 |
| 5301 | Telephone and postage | 1,300 | -308 | 1,300 | 1,470 | 1,300 | 384 |
| 5302 | Postage and miscellaneous | 2,000 | 2,038 | 2,000 | 830 | 2,000 | 2,048 |
| 5401 | Hospitality | 600 | 187 | 600 | 1,247 | 600 | 602 |
| 5999 | Miscellaneous Costs Subtotal | 8,400 | 5,654 | 8,400 | 14,288 | 8,400 | 5,541 |
| | SUBTOTAL | 163,214 | 176,145 | 166,450 | 205,988 | 175,084 | 218,457 |
| 6000 | UNEP Programme Support Costs 13% | 21,218 | 22,899 | 21,639 | 26,778 | 22,761 | 28,399 |
| | GRAND TOTAL | 184,432 | 199,044 | 188,089 | 232,767 | 197,845 | 246,857 |

Table 6: ASCOBANS MOP4 approved budget versus 2004-2006 Expenditure on the General Trust Fund for the Agreement on the Conservation of Small Cetaceans of the Baltic and North Seas (ASCOBANS) (BA)

| Budget Item | | 2004-2006 Budget (A) | 2004-2006 Expenditure (B) | Deficit/Surplus (A) - (B) | Deficit/Surplus Percentage |
|-------------|--|----------------------------|---------------------------------|------------------------------|-------------------------------|
| 10 | PERSONNEL | | | | |
| 1101 | Executive Secretary | 253,439 | 297,118 | -43,679 | -17.23% |
| 1220 | Consultancies | 12,000 | 10,937 | 1,063 | 8.85% |
| 1301 | Secretary | 161,609 | 192,691 | -31,082 | -19.23% |
| 1601 | Travel Secretariat staff | 21,000 | 30,743 | -9,743 | -46.40% |
| 1602 | Travel Experts on Mission | 3,000 | 2,995 | 5 | 0.18% |
| 1999 | Personnel Subtotal | 451,048 | 534,485 | -83,437 | -18.50% |
| 30 | MEETINGS | | | | |
| 3301 | Meeting of Parties | 5,500 | 7,842 | -2,342 | -42.59% |
| 3302 | Meeting of Advisory Committee | 11,300 | 17,572 | -6,272 | -55.50% |
| 3999 | Meetings Subtotal | 16,800 | 25,414 | -8,614 | -51.28% |
| 40 | EQUIPMENT | | | | |
| 4101 | Miscellaneous office supplies | 6,300 | 6,511 | -211 | -3.36% |
| 4201 | Office equipment | 5,400 | 8,697 | -3,297 | -61.05% |
| 4999 | Equipment Subtotal | 11,700 | 15,208 | -3,508 | -29.98% |
| 50 | MISCELLANEOUS COSTS | | | | |
| 5101 | Operation and maintenance of computers | 3,000 | 1,199 | 1,801 | 60.04% |
| 5102 | Operation and maintenance of photocopier | 3,000 | 742 | 2,258 | 75.26% |
| 5201 | Information material | 6,750 | 14,833 | -8,083 | -119.75% |
| 5202 | Reference material | 750 | 212 | 538 | 71.71% |
| 5301 | Telephone and postage | 3,900 | 1,546 | 2,354 | 60.35% |
| 5302 | Postage and miscellaneous | 6,000 | 4,915 | 1,085 | 18.08% |
| 5401 | Hospitality | 1,800 | 2,036 | -236 | -13.10% |
| 5999 | MISCELLANEOUS COSTS SUBTOTAL | 25,200 | 25,484 | -284 | -1.13% |
| | SUBTOTAL | 504,748 | 600,591 | -95,843 | -18.99% |
| 6000 | UNEP Programme Support Costs 13% | 65,617 | 78,077 | -12,460 | -18.99% |
| | GRAND TOTAL | 570,365 | 678,668 | -108,303 | -18.99% |

The over-expenditure of 108,303 USD was mainly due to the low amounts budgeted for the ASCOBANS Personnel and Travel lines (1101,1301 and 1601). The cost overrun on BA Trust Fund for the triennium 2004-2006 was deducted from the ASCOBANS reserve, which was at 126,043 USD as at 31 December 2003.

**B. Fund for Voluntary Earmarked contributions in support of the
ASCOBANS Secretariat (XV Fund)**

Table 7: Received and re-phased funds for the triennium 2004-2006 versus the 2004-2006 Expenditure on the Fund for Voluntary Earmarked contributions in support of the ASCOBANS Secretariat (XV Fund)

| BUDGET ITEM | | Received Contributions in USD | Expenditure in 2004 in USD | Expenditure in 2005 in USD | Expenditure in 2006 in USD | Total Expenditure in USD | Remaining Balance in USD |
|-------------|--|-------------------------------|----------------------------|----------------------------|----------------------------|--------------------------|--------------------------|
| 2201 | Meeting of Advisory Committee (Danish Contribution) | 2,941 | 0 | 0 | 0 | 0 | 2,941 |
| 2260 | Website (UK Contribution for 2004) | 8,019 | 0 | 0 | 8,019 | 8,019 | 0 |
| 2261 | German Contributions (2004, 2005 and 2006) | 78,010 | 33,738 | -2,683 | 30,943 | 61,998 | 16,012 |
| 2262 & 2263 | Prior years unspent balances (UK) | 13,535 | 0 | 0 | 11,330 | 11,330 | 2,206 |
| 2264 | Publicity material (UK Contribution for 2004) | 4,011 | 2,958 | 93 | 960 | 4,011 | 0 |
| 2265 | Genetic database workshop (Swedish Contribution for 2006) | 7,075 | 0 | 0 | 0 | 0 | 7,075 |
| 2266 | Genetic database workshop (UK Contribution for 2006) | 8,255 | 0 | 0 | 0 | 0 | 8,255 |
| 2267 | UK Contribution for 2006: Support for holding two workshops and development of a project proposal for Tursiops species | 17,142 | 0 | 0 | 0 | 0 | 17,142 |
| | SUBTOTAL | 138,988 | 36,696 | -2,590 | 51,251 | 85,357 | 53,632 |
| | UNEP Programme Support Costs 13% | 18,068 | 4,770 | -337 | 6,663 | 11,096 | 6,972 |
| | GRAND TOTAL | 157,057 | 41,466 | -2,927 | 57,914 | 96,453 | 60,604 |

Total contributions received under the XV Fund amount to 141,762 USD. An amount of 15,295 USD, of which 1,988 USD is UNEP Programme Support Costs, was re-phased from the triennium 2001-2003.

The expenditure percentage for the triennium 2004-2006 did not exceed 60.2 %; thus a remaining balance of 60,604 USD is still available for 2007 and/or future years.

SECTION 3. STATEMENTS FOR INCOME AND EXPENDITURE FOR 2004-2006

A. *General Trust Fund for the Agreement on the conservation of Small Cetaceans of the Baltic and North Seas (BA Trust Fund)*

Table 8: Combined statement of Income and Expenditure and changes in Reserves and fund balances for the triennium 2004-2006 ended 31 December 2006 for the General Trust Fund for the Conservation of Small Cetaceans of the Baltic and North Seas (BA Trust Fund)

| General Trust Funds | General Trust Fund for the Conservation of Small Cetaceans of the Baltic and North Seas (ASCOBANS) for 2004 | General Trust Fund for the Conservation of Small Cetaceans of the Baltic and North Seas (ASCOBANS) for 2005 | General Trust Fund for the Conservation of Small Cetaceans of the Baltic and North Seas (ASCOBANS) for 2006 |
|--|--|--|--|
| | BA in thousands of USD | BA in thousands of USD | BA in thousands of USD |
| Income | | | |
| MOP4-approved contributions | 180 | 197 | 198 |
| Interest income | 3 | 3 | 4 |
| Miscellaneous income | | 0 | 0 |
| Total Income | 183 | 200 | 202 |
| Expenditure | 0 | | |
| Staff and other personnel costs | 152 | 161 | 176 |
| Contractual services | 3 | 4 | 4 |
| Travel | 8 | 6 | 20 |
| Operating expenses | 9 | 26 | 16 |
| Acquisitions | 3 | 10 | 2 |
| Programme support costs | 23 | 27 | 28 |
| Total Expenditure | 198 | 234 | 246 |
| Excess/(shortfall) of income over expenditure | (15) | (34) | (44) |
| Prior period adjustments | (14) | 0 | 0 |
| Net excess/(shortfall) of in- come over expenditure | (29) | (34) | (44) |
| Provisional savings on or can- cellation of prior periods' obli- gations | | | 0 |
| Transfers to reserves | | 0 | 0 |
| Transfers to/from other funds | 0 | 0 | 0 |
| Refund to Donors | | 0 | 0 |
| Reserves and fund balances, beginning of period | 126 | 97 | 64 |
| Reserves and fund balances, end of period | 97 | 64 | 20 |

B. Fund for Voluntary Earmarked contributions in support of the ASCOBANS Secretariat (XV Fund)

Table 9: Combined statement of Income and Expenditure and changes in Reserves and fund balances for the triennium 2004-2006 ended 31 December 2006 for the Fund for Voluntary Earmarked contributions in support of the ASCOBANS Secretariat (XV Fund)

| Earmarked Contributions | Support of the ASCOBANS Secretariat 2004 | Support of the ASCOBANS Secretariat 2005 | Support of the ASCOBANS Secretariat 2006 |
|--|--|--|--|
| | XV in thousands of USD | XV in thousands of USD | XV in thousands of USD |
| Income | | | |
| Voluntary contributions | 74 | 32 | 50 |
| Interest income | 1 | 1 | 3 |
| Miscellaneous income | - | - | - |
| Total Income | 75 | 33 | 53 |
| Expenditure | | | |
| Staff and other personnel costs | | - | - |
| Contractual services | 23 | (2) | 51 |
| Travel | | - | - |
| Operating expenses | - | - | - |
| Acquisitions | - | - | - |
| Programme support costs | 3 | - | 7 |
| Total Expenditure | 26 | (2) | 58 |
| Excess/(shortfall) of income over expenditure | 49 | 35 | (5) |
| Prior period adjustments | 14 | (13) | - |
| Net excess/(shortfall) of income over expenditure | 63 | 22 | (5) |
| Provisional savings on or cancellation of prior periods' obligations | | - | - |
| Transfer to other funds | - | - | - |
| Refund to Donors | | | - |
| Reserves and fund balances, beginning of period | (23) | 40 | 62 |
| Reserves and fund balances, end of period | 40 | 62 | 57 |

**SECTION 4. REPORT ON INCOME FOR THE TRIENNIUM 2007-2009
 FOR BA AND XV FUNDS**

Table 10: 2007-2009 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 28 February 2007

| Parties | MOP 5 approved contributions for 2007 in EURO | Previous year's balance in EURO | Pledges for 2007 in EURO | Collections in 2007 in EURO |
|----------------|--|--|---------------------------------|------------------------------------|
| Belgium | 15,026 | 0 | 15,026 | - |
| Denmark | 10,093 | 0 | 10,093 | - |
| Finland | 7,492 | 0 | 7,492 | - |
| France | 38,606 | 0 | 38,606 | - |
| Germany | 38,606 | 0 | 38,606 | - |
| Lithuania | 337 | 0 | 337 | - |
| Netherlands | 23,756 | 8,996 | 14,760 | - |
| Poland | 6,480 | 0 | 6,480 | - |
| Sweden | 14,028 | 0 | 14,028 | - |
| United Kingdom | 38,606 | 0 | 38,606 | - |
| Total | 193,030 | 8,996 | 184,034 | 0 |

Table 11: 2007-2009 contributions to the Fund for Voluntary Earmarked contributions in support of the ASCOBANS Secretariat (XV Fund) as at 28 February 2007

| Party | Received contributions for the year 2007 in EURO | Received contributions for the year 2008 in EURO | Received contributions for the year 2009 in EURO | Total received contributions in 2007-2009 in EURO | Contribution percentage |
|----------------|---|---|---|--|--------------------------------|
| Belgium | 0 | 0 | 0 | 0 | 0 |
| Denmark | 0 | 0 | 0 | 0 | 0 |
| Finland | 0 | 0 | 0 | 0 | 0 |
| France | 0 | 0 | 0 | 0 | 0 |
| Germany | 0 | 0 | 0 | 0 | 0 |
| Lithuania | 0 | 0 | 0 | 0 | 0 |
| Netherlands | 0 | 0 | 0 | 0 | 0 |
| Poland | 0 | 0 | 0 | 0 | 0 |
| Sweden | 0 | 0 | 0 | 0 | 0 |
| United Kingdom | 0 | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 | 0 |

No annual or voluntary contributions for the triennium 2007-2009 had been received from any Party at the date of this report (22 March 2007). The resources promised by UNEP at the meeting in The Hague in December 2006 are also outstanding.

In addition, Parties are reminded of the decision of the Fifth Meeting of the Parties (The Hague, December 2006) to rebuild the ASCOBANS reserve to 15% of the total budget, equivalent to 26,936 EURO over the triennium, of which 8,979 EURO is due in 2007.

SECTION 5. REPORTS AND COMMITMENTS UNDER THE 2007-2009 BUDGET

The Acting Executive Secretary and the UNEP/CMS Administration and Financial Management Unit (AFMU) are monitoring the ASCOBANS Budget carefully, under the arrangements for a joint Secretariat agreed at MOP5. Expenditure to date and projections for 2007 are given in Table 12 below.

Table 12: The MOP5 approved budget for 2007, the status of expenditures as at 21 March 2007 and the projected expenditures and surplus as at 31 December 2007 on the General Trust Fund for the Agreement on the Conservation of Small Cetaceans of the Baltic and North Seas (ASCOBANS) (BA)

| Budget Item | | MOP5 approved budget for 2007 in EURO | Status of expenditure as at 21 March 2007 in EURO | Available balance as at 21 March 2007 in EURO | Estimated expenditure through 31 December 2007 in EURO | Estimated Saving/Deficit as at 31 December 2007 in EURO |
|-------------|--|---------------------------------------|---|---|--|---|
| 1101 | Executive Secretary (D1) | 5,618 | 1,405 | 4,214 | 5,618 ^a | 0 |
| 1102 | CMS Professional Staff (P4), 15% (CMS Senior Advisor) | 18,300 | 4,575 | 13,725 | 27,450 ^b | -9,150 |
| 1103 | Professional Staff (P3); ASCOBANS ES (Jan 2007) | 8,547 | 17,891 ^c | -9,345 | 17,891 | -9,346 |
| 1104 | Consultant: ASCOBANS Co-ordinating Officer 75% | 40,800 | 0.00 | 40,800 | 23,625 | 17,175 ^d |
| 1121 | ASCOBANS one time payment to former Staff | 3,966 | 0 | 3,966 | 3,966 | 0 |
| 1220 | Professional consultancies & fractional CMS GS staff time | 3,200 | 800 | 2,400 | 3,200 | 0 |
| 1301 | General Services: ASCOBANS Administrative Support Officer, G5, 100%; (Jan - Dec 2007 Salary) | 72,720 | 13,968 | 58,752 | 55,872 | 16,848 ^e |
| 1601 | Travel - Secretariat Staff | 4,000 | 2,126 | 1,874 | 5,000 ^f | -1,000 |
| 1602 | Experts on Mission | 807 | 905 | -98 | 1,500 ^g | -693 |
| 1999 | PERSONNEL SUBTOTAL | 157,959 | 41,670 | 116,288 | 144,123 | 13,835 |
| 3302 | Meeting of the Advisory Committee | 2,460 | 5,012 | -2,552 | 9,000 | -6,540 |
| 3999 | MEETINGS SUBTOTAL | 2,460 | 5,012 | -2,552 | 9,000 | -4,540 |
| | | | | | | 0 |
| 4101 | Miscellaneous office supplies | 689 | 89 | 600 | 689 | 0 |
| 4999 | EQUIPMENT SUBTOTAL | 689 | 89 | 600 | 689 | 0 |

| | | | | | | |
|------|---|----------------|---------------|----------------|----------------|--------------|
| 5101 | Maintenance of Equipment | 492 | 191 | 301 | 492 | 0 |
| 5102 | Operation/maintenance of photocopier/fax | 197 | 0,00 | 197 | 197 | 0 |
| 5202 | Reference material | 98 | 0,00 | 98 | 98 | 0 |
| 5301 | Telephone and Fax | 541 | 0,00 | 541 | 541 | 0 |
| 5302 | Postage and miscellaneous | 443 | 0,00 | 443 | 443 | 0 |
| 5999 | MISCELLANEOUS COSTS SUBTOTAL | 1,771 | 191 | 1,580 | 1,771 | 0 |
| | SUBTOTAL | 162,879 | 46,963 | 115,916 | 155,583 | 7,295 |
| 6000 | UNEP PSC | 21,174 | 6,105 | 15,069 | 20,226 | 948 |
| | SUB-TOTAL | 184,053 | 53,068 | 130,985 | 175,809 | 8,243 |
| | ONE TIME PAYMENT TO THE OPERATING RESERVE | 8,979 | 8,979 | 0 | 8,979 | 0 |
| | GRAND TOTAL | 193,032 | 62,047 | 130,985 | 184,788 | 8,243 |

^a **BL 1101** : 3% of Executive Secretary (ES) total working time corresponds to approximately 7 working days/year. At the time this document is being finalized a minimum of 5 working days have already been spent by the ES on ASCOBANS issues. Considering only already foreseen engagement for the rest of the year, a conservative estimate of 10 working days devoted by the ES to ASCOBANS in 2007 can be made. Subject to the confirmation of the CMS Standing Committee, this extra time will not be charged to ASCOBANS but considered as 'unpaid overtime'.

^b **BL 1102** : It is proposed to increase the time devoted to ASCOBANS by the CMS Senior Advisor from 10% to 20% for the period April-December 2007 to provide extra supervision to the newly recruited ASCOBANS Co-ordinating Officer. This was recommended as part of the consultations with the "Four Chairs" on the appointment of the ASCOBANS Co-ordinating Officer.

^c **BL 1103** : Reported expenditure accounts for one month's salary (January 2007) for the former ES and ONE MONTH'S SALARY IN LIEU OF NOTICE, as per UNEP practice.

^d **BL 1104** : Estimated saving on this BL corresponds to the difference between the estimated cost of the consultancy and the actual cost calculated on the basis of the agreed monthly salary and date of entry on duty (April 2007). Part of the saving is expected to cover the proposed additional supervision of the consultant by CMS Senior Staff for 2007.

^e **BL 1301** : Estimated savings correspond to the difference between the amount budgeted, i.e. the standard cost for a GS post in Bonn, and the actual cost of the incumbent's salary.

^f **BL 1601** : An increase of this BL of 25% is proposed to cover foreseeable travel costs of Secretariat staff for the rest of 2007.

^g **BL 1602** : Budget for 2007 has already been consumed to cover travel costs of two sponsored participants in the 3rd Meeting of the Jastarnia Group. A modest increase of the budget approved by MOP5 for this item is proposed to cover possible needs for the rest of 2007.