

Agenda Item 17.2

Financial and Administrative Issues

Accounts for 2014 and 2015

Document 17.2.a

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**

Report on Budgetary Issues 2014

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 published as [AC21/Doc.14.3](#).
2. The report contains figures as recorded in the book-keeping system as at 31 December 2014. 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. Voluntary Contributions were received in the reporting period as follows:
Germany: €25,600 (incl. PSC) for various activities as agreed with the donor

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 2014.

Table 1 – Income

Country	Pledges for 2014	Contributions received for 2014	Outstanding Amount at 31/12/2014
	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	192,070¹	192,070	0

¹ Difference to MOP7-approved budget (€ 192,071) due to rounding to next full Euro.

Expenditure and Commitments of the General Trust Fund

5. Table 2 below shows the approved budget² 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 our bookkeeping system at 31 December 2014. A total of €164,847 was spent or obligated.³ Details are contained in the annotations to the table below.
6. A total amount of US\$76,241 (corresponding to €50,579 at the conversion rate used for this report) was available for rephasal at the end of 2014. Details are contained in AC22/Doc.17.2.b.

Table 2 – Expenditures and Balance

	Budget Item	Approved budget for 2014 in EURO	Status of expenditure as at 31/12/2014 in EURO ⁴	Available balance as at 31/12/2014 in EURO
1101	Executive Secretary (D1); 3%	5,047	5,361 ⁵	-314
1102	CMS Professional Staff (P4), 15% (ASCOBANS Senior Advisor)	20,655	18,068 ⁶	2,587
1103	Associate Coordination Officer (P2), 75%	65,025	57,991 ⁷	7,034
1220	Professional Consultancies and fractional CMS Staff time	6,000	3,845 ⁸	2,155
1301	General Services: Administrative Assistant (GS-5), 50%	42,154	34,184	7,970
1601	Travel Secretariat Staff	5,721 ⁹	5,704 ¹⁰	17
1602	Experts on Mission	4,608 ¹¹	4,551 ¹²	57
1999	Personnel Subtotal	149,210	129,705	19,505

² 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. The exchange rate at the time the rephasals were done was 0.73.

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

⁴ Estimated expenditure in Euro. Conversion rate used is 0.758, the average UN exchange rate for the year 2014. Totals may be affected by rounding.

⁵ Cost sharing: 3% was reimbursed to CMS

⁶ Cost sharing: 15% was reimbursed to CMS

⁷ Cost sharing : 25% was reimbursed from the CMS budget

⁸ Contract for Robert Vagg JG10 report writing

⁹ The allotment in this line was increased by €803 rephased from 2013 balance

¹⁰ Travel H. Frisch and B. Reinartz to Whale Fest 2014 (over-expenditure of QVL 2201), H. Frisch to ECS in Liege, Belgium, H. Frisch and B. Reinartz to North Sea Group in Gothenburg, Sweden, H. Frisch to BMUB in Berlin, H. Frisch to SAMBAH Conference in Kolmården, Sweden

¹¹ The allotment in this line was increased by €2,920 rephased from 2013 balance

¹² Support to I. Carlén travelling to JG10, S. Hassani to ACCOBAMS Scientific Committee, P. Evans and Y. Souami to AC21

	Budget Item	Approved budget for 2014 in EURO	Status of expenditure as at 31/12/2014 in EURO ⁴	Available balance as at 31/12/2014 in EURO
2201	Conservation Projects	43,416 ¹³	14,935 ¹⁴	28,481 ¹⁵
2999	Subprojects Subtotal	43,416	14,935	28,481
3302	Meeting of the Advisory Committee	3,376	6,141	-2,765 ¹⁶
3303	Meetings of Working Groups	1,545	573 ¹⁷	972
3999	Meetings Subtotal	4,921	6,714	-1,793
4101	Miscellaneous Office Supplies	618	48	570
4201	Office Equipment	905	534 ¹⁸	371
4999	Equipment and Premises Subtotal	1,523	583	940
5101	Operation/Maintenance computers	606	0	606
5102	IT Services	10,000	9,617 ¹⁹	383
5103	Operation/Maintenance of printers	551	0 ²⁰	551
5201	Information Material/Outreach and Education Work	1,591	1,617 ²¹	-26
5202	Reference Material	121	51 ²²	70
5203	Website Maintenance and Development	2,251	672 ²³	1,579
5301	Telephone and Fax	206	0 ²⁴	206
5302	Postage and Miscellaneous	1,030	954	76
5999	Miscellaneous Costs Subtotal	16,356	12,911	3,445
	SUBTOTAL	215,426	164,847	50,579
6000	Programme Support Cost (PSC), 13%	28,005	21,430	6,575
	GRAND TOTAL	243,432	186,277	57,154

¹³ The allotment in this line was increased by €41,728 rephased from 2013 balance

¹⁴ SSFA 2014-1 with University of St. Andrews (SCANS-III preparations), SSFA 2014-2 with Whale Fest CIC

¹⁵ €14,938 need to be set aside for the project selected for funding by AC21 (see AC22/Doc.8.1 for details)

¹⁶ The over-expenditure on this line was covered by a payment of the AC21 host, Sweden, of €3,352 (incl. PSC)

¹⁷ Catering JG10

¹⁸ Purchase of a desktop computer, Wifi cards for Whale Fest 2014

¹⁹ Charges by UN Volunteers for server provision and maintenance, Helpdesk service, IT support etc.

²⁰ Reimbursement to CMS for printing costs in 2014 made in 2015

²¹ ASCOBANS cotton bags, domain "schweinswal.eu", ECS 2014 Conference Registration fee

²² Membership fee for the European Cetacean Society for 2014

²³ Webhosting, domain services, voting tool for www.schweinswal.eu

²⁴ Reimbursement to CMS for telephone costs in 2014 made in 2015