

Agenda Item 17.2

Financial and Administrative Issues

Accounts for 2014 and 2015

Document 17.2.b

**Mid-Term Report on Budgetary
Issues 2015**

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 2015

1. This report has been prepared by the CMS/ASCOBANS Secretariat, using information provided by the United Nations Office in Nairobi (UNON).
2. The report contains figures as recorded in the book-keeping system as at 30 June 2015. 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
Netherlands: €5,000 (incl. PSC) for North Sea Plan Coordination
United Kingdom: £5,000 (incl. PSC) for North Sea Plan Coordination

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 2015.

Table 1 – Income

Country	Pledges for 2015	Contributions received for 2015	Outstanding Amount at 30/06/2015
	EUR	EUR	EUR
Belgium	13,679		13,679
Denmark	9,366	9,366	0
Finland	7,202	7,202	0
France	39,378		39,378
Germany	39,378		39,378
Lithuania	827	827	0
Netherlands	23,605	23,605	0
Poland	10,536	10,536	0
Sweden	13,540		13,540 ¹
United Kingdom	39,378	39,378	0
Total	196,889	90,914	105,975

5. Several Parties have requested copies of the invoices sent by the Contributions Unit in Nairobi, since originals had not reached the persons responsible for facilitating the payments. These copies were finally sent to the Secretariat on 28 September 2015 and immediately made available to the Parties that have not yet been able to pay.

¹ The assessed contribution from Sweden was received in July 2015.

6. Expenditure and Commitments of the General Trust Fund

7. Table 2 below shows the approved budget² for 2015 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 30 June 2015. A total of €75,505 was spent or obligated in the period January to June 2015.³
8. A total amount of US\$76,241 (corresponding to €64,804 at the conversion rate used for this report) was available for rephasal at the end of 2014. Of this amount, €14,938 need to be set aside for the project selected for funding by AC21 (see AC22/Doc.8.1 for details). As a consequence, a total of €49,866 (at the current exchange rate) is available for additional activities to be funded from budget line 2201 (Conservation Projects).

Table 2 – Expenditures and Balance

	Budget Item	Approved budget for 2015 in EURO	Expenditures as at 30/06/2015 in EURO ⁴	Balance as at 30/06/2015 in EURO
1101	Executive Secretary (D1); 3%	5,148	0 ⁵	5,148
1102	CMS Professional Staff (P4), 15% (ASCOBANS Senior Advisor)	21,068	0 ⁶	21,068
1103	Associate Coordination Officer (P2), 75%	66,326	42,859 ⁷	23,467
1220	Professional Consultancies and fractional CMS Staff time	7,000	4,714 ⁸	2,286
1301	General Services: Administrative Assistant (GS-5), 50%	42,997	19,798	23,199
1601	Travel Secretariat Staff	5,066	3,316 ⁹	1,750
1602	Experts on Mission	1,739	682 ¹⁰	1,057
1999	Personnel Subtotal	149,344	71,368	77,976
2201	Conservation Projects	66,543 ¹¹	0	66,543 ¹²
2999	Subprojects Subtotal	66,543	0	66,543

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 2014 fund balance into the 2015 budget, in line with operational paragraph 19 of this Resolution. The exchange rate applied to the rephasals was 0.85

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 0.900, the average UN exchange rate for the period January-May 2015. 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: 25% to be reimbursed by CMS; adjustments will be made later in the year

⁸ The travel costs of five experts to the January EU Bycatch Legislation workshop were temporarily covered from this line. These expenditures will be fully covered by the German Voluntary contribution for 2015.

⁹ Travel H. Frisch to JG11, B. Reinartz to dismantling of Baltic porpoise exhibition, Stralsund, Germany

¹⁰ Support to I. Carlén travelling to JG11

¹¹ The allotment in this line was increased by US\$76,241 (corresponding to €64,804 at the conversion rate used) rephased from 2014 balance

¹² €14,938 need to be set aside for the project selected for funding by AC21 (see AC22/Doc.8.1 for details)

	Budget Item	Approved budget for 2015 in EURO	Expenditures as at 30/06/2015 in EURO ⁴	Balance as at 30/06/2015 in EURO
3302	Meeting of the Advisory Committee	3,478	0	3,478 ¹³
3303	Meetings of Working Groups	1,591	3,565 ¹⁴	-1,974
3999	Meetings Subtotal	5,069	3,565	1,504
4101	Miscellaneous Office Supplies	637	0	637
4201	Office Equipment	905	0	905
4999	Equipment and Premises Subtotal	1,542	0	1,542
5101	Operation/Maintenance computers	624	0	624
5102	IT Services	10,000	0 ¹⁵	10,000
5103	Operation/Maintenance of printers	568	250 ¹⁶	318
5201	Information Material/Outreach and Education Work	1,639	213 ¹⁷	1,426
5202	Reference Material	124	51 ¹⁸	73
5203	Website Maintenance and Development	2,318	44 ¹⁹	2,274
5301	Telephone and Fax	212	15 ²⁰	197
5302	Postage and Miscellaneous	1,061	0	1,061
5999	Miscellaneous Costs Subtotal	16,546	572	15,974
	SUBTOTAL	239,044	75,505	163,539
6000	Programme Support Cost (PSC), 13%	31,076	9,816	21,260
	GRAND TOTAL	270,120	85,321	184,799

¹³ The reimbursement from the AC21 host, Sweden, of €3,352 was also received in this budgetary period

¹⁴ The hotel and catering costs related to the January EU Bycatch Legislation workshop, as well as the costs for travel and contract of the report writer for JG11, were temporarily covered from this line. These expenditures will be fully covered by the German Voluntary contribution for 2015.

¹⁵ Charges by UN Volunteers for server provision and maintenance, Helpdesk service, IT support etc. will be made later in the year

¹⁶ Reimbursement to CMS for printing costs in 2014

¹⁷ ECS 2015 Conference Registration fee, Facebook advertising costs

¹⁸ Membership fee for the European Cetacean Society for 2015

¹⁹ Webhosting, domain services

²⁰ Reimbursement to CMS for telephone costs in 2014