

Agenda Item 16

Financial and Administrative Issues

Accounts for 2016 and 2017

Document 16.2.a

Budget Report 2016

Action Requested

- Take note
- Comment

Submitted by

Secretariat



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

Secretariat's Note

The Rules of Procedure adopted at the 19th Meeting of the ASCOBANS Advisory Committee remain in force until and unless an amendment is called for and adopted.

End of Term Report on Budgetary Issues 2016

1. This report has been prepared by the CMS/ASCOBANS Secretariat with input and guidance from the CMS Administrative and Fund Management Unit (AFMU).
2. The report contains figures as recorded in the book-keeping system as at 31 December 2016. 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 in the Baltic, North East Atlantic, Irish and North Seas (ASCOBANS) (BA) as at 31 December 2016.

Table 1 – Income

Country	Pledges for 2016	Contributions received for 2016	Outstanding Amount at 30/06/2016
	EUR	EUR	EUR
Belgium	13,941	13,941	0
Denmark	9,545	9,545	0
Finland	7,340	7,340	0
France	40,131	40,131	0
Germany	40,131	40,131	0
Lithuania	843	843	0
Netherlands	24,057	24,057	0
Poland	10,738	10,738	0
Sweden	13,799	13,799	0
United Kingdom	40,131	40,131	0
Total	200,656	200,656	0

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 received by the Secretariat and immediately passed on to National Coordinators in April 2016.

Expenditure of the General Trust Fund

6. Table 2 below shows the approved budget¹ for 2016 and the status of expenditures on the General Trust Fund for the Agreement on the Conservation of Small Cetaceans in the Baltic, North East Atlantic, Irish and North Seas (ASCOBANS) (BA) as recorded in our bookkeeping system at 31 December 2016. An expenditure total of €162,457 was recorded in the period January to December 2016.²
7. A total amount of €73,637 at the conversion rate used for this report (1US\$ = € 0,902) was available for rephasal at the end of 2015. Of this amount, €14,938 needed to be set aside for the project (SSFA2017_1) selected for funding by AC21 (see AC22/Doc.8.1 for details). As a consequence, a total of €58,699 (at the current exchange rate) was available for additional activities to be funded from budget line 02.03.01 (Conservation Projects).

Table 2 – Expenditures and Balance

WBSE-SB-000143-	Budget Item	Approved budget for 2016 in EURO	Expenditures as at 31/12/2016 in EURO ³	Balance as at 31/12/2016 in EURO
02.01.01	Executive Secretary (D1); 3%	5,251	5,587	-336
02.01.02	CMS Professional Staff (P4), 15% (ASCOBANS Senior Advisor)	21,489	20,411	1,078
02.01.03	Associate Coordination Officer (P2), 75%	67,652	60,064	7,588
02.01.04	Professional Consultancies and fractional CMS Staff time	7,000	3,842 ⁴	10,842
02.01.05	General Services: Administrative Assistant (GS-5), 50%	43,857	38,359 ⁵	5,498
02.02.01	Travel Secretariat Staff	5,218	1,248 ⁶	3,970
02.02.02	Experts on Mission	1,791	1,073 ⁷	718
	Personnel Subtotal	152,258	122,903	29,355

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 2015 fund balance into the 2016 budget, in line with operational paragraph 19 of this Resolution. The exchange rate applied to the rephasals was \$1 = €0.905.

² All Euro figures are approximations due to variations in the exchange rate between Euro and US\$.

³ Estimated expenditure in Euro. Conversion rate used was \$1 = €0.9023, the average UN exchange rate for the period January-December 2016. Totals may be affected by rounding

⁴ Expenditures for contract with GCIL (Global Center for International Law partly paid by BAL and partly by QVL (voluntary contribution from Germany)

⁵ 30 hours of overtime staff member Bettina Reinartz included.

⁶ Travel HF to ECS and to JG12 Poland

⁷ Travel R. Tiedemann to JG12

WBSE-SB-000143-	Budget Item	Approved budget for 2016 in EURO	Expenditures as at 31/12/2016 in EURO ³	Balance as at 31/12/2016 in EURO
02.03.01	Conservation Projects	75,428 ⁸	35,051 ⁹	40,377 ¹⁰
	Subprojects Subtotal	75,428	35,051	40,377
02.04.01	Meeting of the Parties	3,582	3,426 ¹¹	156 ¹²
02.04.02	Meeting of Advisory committee	0	-6,271 ¹³	6,271
02.04.03	Meetings of Working Groups	1,639	-4,104 ¹⁴	5,743
	Meetings Subtotal	5,221	-6,949	12,170
02.05.01	Miscellaneous Office Supplies	656	412	244
02.05.02	Office Equipment	905	1.686 ¹⁵	-781
	Equipment and Premises Subtotal	1,561	2,098	-537
002.06.01	Operation/Maintenance computers	643	0	643
02.06.02	IT Services	10,000	6,190 ¹⁶	3.810
02.06.03	Operation/Maintenance of printers	585	0 ¹⁷	585
02.06.04	Information Material/Outreach and Education Work	1,688	963 ¹⁸	725
02.06.05	Reference Material	128	0	128

⁸ The allotment in this line was increased by €73,637 at the conversion rate used rephased from 2015 balance

⁹ SSFA 2016-1 for Revision of the Jastarnia Plan (17,230€ AquaBiota), travel support to speakers Desportes, Evans, Nikolic, Notarbartolo di Sciarra and Ritter for ECS workshop “Conserving Cetaceans in the Seas around Europe through Synergy-building between the Relevant Legislative Frameworks”

¹⁰ €14,938 need to be set aside for the project selected for funding by AC21 (see AC22/Doc.8.1 for details)

¹¹ Funds obligated for travel of M. Virtue, H. Frisch-Nwakanma, B. Reinartz and R. Vagg to MOP8, as well as report writing contract R. Vagg

¹² Costs of MOP8 exceeded the available budget, reimbursement received from MOP8 host Finland.

¹³ Some charges relating to the 2015 AC meeting were reversed and credited in 2016. Reimbursement of over-expenditure in 2015 received from the AC22 host Netherlands in 2016.

¹⁴ Various expenditure reversals relating to travel Robert Vagg AC22 and 2015 Bycatch Workshop in Bonn. Costs were covered by a voluntary contribution from Germany.

¹⁵ New Laptop (ASCOBANS Secretariat Aline Kühl-Stenzel)

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

¹⁷ No invoice by CMS for printing costs received at the end of the year

¹⁸ ECS 2016 Conference Registration fee, purchase of ASCOBANS pens

WBSE-SB-000143-	Budget Item	Approved budget for 2016 in EURO	Expenditures as at 31/12/2016 in EURO³	Balance as at 31/12/2016 in EURO
02.06.06	Website Maintenance and Development	2,388	612 ¹⁹	1,776
02.06.07	Telephone and Fax	219	0 ²⁰	219
02.06.08	Postage and Miscellaneous	1,093	1,589 ²¹	-496
	Miscellaneous Costs Subtotal	16,744	9,354	7,390
	SUBTOTAL	251,212	162,457	88,756
6000	Programme Support Cost (PSC), 13%	32,658	21,119	11,538
	GRAND TOTAL	283,870	183,576	100,294

¹⁹ Webhosting, domain services

²⁰ No charges made at the end of 2016.

²¹ Postage and various shipments (MoP, Harbour Porpoise Day) and costs for Telephone and Fax where charged to this budget line.