

Agenda Item 18.2

Financial and Administrative Issues

Accounts for 2018 and 2019

Document 18.2b

**Mid-Term Report on Budgetary
Issues 2019**

Action Requested

Take note
Comment

Submitted by

Secretariat



Note:

Delegates are kindly reminded to bring their own document copies to the meeting, if needed.

Mid-Term Report on Budgetary Issues 2019

1. This report has been prepared using information provided by the CMS Administrative and Fund Management Unit (AFMU) and the United Nations Office in Nairobi (UNON).
2. The report contains figures as recorded in the book-keeping system as at 30 June 2019. The report is presented in euro (€), after conversion from the US dollar (US\$) figures provided by AFMU/UNON. All euro figures are approximations due to variations in the exchange rate between euro and US dollar. All figures are rounded to the next full euro.
3. Voluntary contributions were received in the reporting period as follows:
 - Germany: €4,900 (incl. 13 per cent UN Programme Support Costs, PSC) for various activities as agreed with the donor.
 - Finland: € 6,250 (incl. PSC) for the coordination of the Harbour Porpoise Action Plans.

Income to the General Trust Fund

4. Table 1 below shows contributions to the ASCOBANS General Trust Fund as at 30 June 2019. Pledges are based on Annex 2 of [Resolution 8.13](#).

Table 1. Income to the General Trust Fund (in euro)

Country	Pledges for 2019	Contributions received for 2019	Outstanding amount at 30 June 2019
Belgium	13,500	0	13,500
Denmark	9,183	0	9,183
Finland	6,956	6,956	0
France	40,240	40,240	0
Germany	40,240	40,240	0
Lithuania	1,098	1,098	0
Netherlands	22,606	0	22,606
Poland	12,828	0	12,828
Sweden	14,583	0	14,583
United Kingdom	40,240	40,240	0
Total	201,474	128,774	72,700

Expenditure of the General Trust Fund

5. Table 2 below shows the approved budget for 2019 (as per [Resolution 8.13](#)) and the status of expenditures on the ASCOBANS General Trust Fund as recorded in the UN book-keeping system at 30 June 2019. A total of € 163,730 was recorded as expenditure (spent or obligated) in the period from January to June in 2019.
6. A total amount of € 119,616 was available in the budget at the end of 2018. The funds were retained in the individual budget lines (also illustrated in ASCOBANS/AC25/Doc.18.2a) and carried over within the same budget lines into 2019.

7. It should be noted that expenditure line 03.03 for the Associate Coordination Officer was inflated as at 30 June 2019. This is because 100 per cent of the costs were charged to ASCOBANS, when only 75 per cent should have been charged. This has been corrected in July 2019. The actual expenditure is higher than last year though, owing to international relocation costs for UN staff member.

Table 2. Expenditure and balance (in euro)

WBSE-SB000143.	Budget Item	MOP approved budget for 2019	Carry-over from 2018	Expenditure as at 30 June 2019 ¹	Balance as at 30 Jun 2019
03.01	Executive Secretary, 3%	6,512	1,309	1,927	5,894
03.02	CMS Senior Advisor, 15%	23,729	3,221	11,311	15,639
03.03	Associate Coord Officer, 75%	81,146	32,939	92,858 ²	21,227
03.04	Administrative Assistant, 50%	35,429	26,980	16,380	46,029
03.05	Consultants	2,000	295	1,542 ³	753
03.07	Staff Travel	5,202	681	1,682 ⁴	4,201
03.08	Experts' Travel	1,873	658	1,118 ⁵	1,413
	Personnel Subtotal	155,891	66,083	126,818	95,156
03.09	Conservation Projects	0	34,082	9,020 ⁶	25,062
	Grants out Subtotal	0	34,082	9,020	25,062
03.11	Meeting of the AC	3,801	-2,547	905 ⁷	349
03.12	Meetings of Working Groups	1,000	595	0	1,595
	Meetings Subtotal	4,801	-1,952	905	1,944
03.13	Office Supplies	520	873	168	1,225
03.14	Office Equipment	900	1,474	0	2,374
	Equipment Subtotal	1,420	2,347	168	3,600
03.15	Operation/Maintenance Computers	208	404	0	612
03.16	IT Services	10,612	12,325	7,397 ⁸	15,539
03.17	Operation/Maintenance of Printers	312	119	0 ⁹	431

¹ Estimated expenditure in euro. Conversion rate used is US\$ 1 = € 0,886, the average UN exchange rate for the period January-June 2019. Totals may be affected by rounding.

² Includes relocation costs as per recruitment of the new Coordinator.

³ Report writer's travel to JG15 in Turku, Finland.

⁴ Coordinator to JG15; and to the Scientific Symposium on Harbour Porpoise in the Waddensee in Wilhelmshaven, Germany.

⁵ Peter Evans to the meeting of the ICES Working Group on Bycatch of Protected Species in Faro, Portugal.

⁶ Payment for SSFA to Sea Watch Foundation on coordination of the Harbour Porpoise Action Plans; travel support for the workshop of the Intersessional WG on National Reporting in Bonn, Germany (Farah Chaudry, Peter Evans, Graham Pierce); flights to the ACCOBAMS-ASCOBANS joint workshop on 'Harmonizing best practice guidelines for standing events and necropsy methodologies' in Padua, Italy (Thierry Jauniaux, Ursula Siebert).

⁷ Pre-commitment for report writer's fees for AC25.

⁸ Pre-commitment for charges by UN Volunteers (e.g. server provision and maintenance, IT service) for 2019.

⁹ Invoice will be presented at the end of the year.

WBSE-SB000143.	Budget Item	MOP approved budget for 2019	Carry-over from 2018	Expenditure as at 30 June 2019¹	Balance as at 30 Jun 2019
03.18	Information Material/Outreach and Education Work	1,561	1,685	251 ¹⁰	2,994
03.19	Reference Material	125	242	0	367
03.20	Website Maintenance and Development	2,081	3,196	334 ¹¹	4,943
03.21	Telephone/Postage/Misc.	1,040	1,085	0	2,125
	Miscellaneous Costs Subtotal	15,939	19,055	7,982	27,012
	SUBTOTAL	178,051	119,616	144,894	152,773
	UN PSC, 13%	23,147	15,550	18,836	19,861
	GRAND TOTAL	201,198	135,166	163,730	172,634

Action requested:

The AC is requested to take note of the report and to provide feedback, if any.

¹⁰ Pre-commitment for DSV courier charges.

¹¹ Website hosting and domain costs.