

Agenda Item 18.2

Financial and Administrative Issues

Accounts for 2018 and 2019

Document 18.2a

**End of Term Report on Budgetary
Issues 2018**

Action Requested

Take note
Provide feedback

Submitted by

Secretariat



Note:

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

End of Term Report on Budgetary Issues 2018

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 31 December 2018. The report is presented in euro (€), which has been converted 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: € 25,600 (incl. 13 per cent UN Programme Support Costs, PSC) for various activities as agreed with the donor
 - Poland: € 5,000 (incl. PSC) contribution to the coordination of Harbour Porpoise Action Plans
 - Sweden: € 28,250 (incl. PSC) for the coordination of Harbour Porpoise Action Plans

Income to the General Trust Fund

4. Table 1 below shows contributions to the ASCOBANS General Trust Fund as at 31 December 2018. Pledges are based on Annex 2 of [Resolution 8.13](#).

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

Country	Pledges for 2018	Contributions received for 2018	Outstanding amount at 31 Dec 2018
Belgium	13,241	13,241	0
Denmark	8,737	8,737	0
Finland	6,822	6,822	0
France	39,468	39,468	0
Germany	39,468	39,468	0
Lithuania	1,077	1,077	0
Netherlands	22,173	22,173	0
Poland	12,582	12,582	0
Sweden	14,303	14,303	0
United Kingdom	39,468	39,468	0
Total	197,339	197,339	0

Expenditure of the General Trust Fund

5. Table 2 below shows the approved budget for 2018 and the status of expenditures on the ASCOBANS General Trust Fund as recorded in the UN book-keeping system at 31 December 2018. A total of € 181,503 was recorded as expenditure (spent or obligated) in the period from January to December in 2018.

6. A total amount of € 105,602 was available in the budget at the end of 2017. The funds were retained in the individual budget lines (also illustrated in ASCOBANS/AC25/Doc.18.2b) and carried over within the same budget lines into 2018 budget.
7. In June 2018, the Secretariat was informed by UNON that there was an open advance of a total of € 2,405 (see budget line 03.11 on Table 2) related to meeting participants' daily subsistence allowance (DSA) payment for AC22 in 2015. At the time the funds had been committed but were not charged to ASCOBANS but to CMS. This was corrected in 2018 and therefore the amount was retroactively charged.

Table 2. Expenditure and balance (in euro)

WBSE-SB000143.	Budget Item	MOP-approved budget for 2018	Carry-over from 2017	Expenditure as at 31 Dec 2018 ¹	Balance as at 31 Dec 2018
03.01	Executive Secretary, 3%	6,384	296	5,371	1,309
03.02	CMS Senior Advisor, 15%	23,264	1,482	21,525	3,221
03.03	Associate Coord Officer, 75%	79,555	6,869	53,485	32,939
03.04	Admin Assistant, 50%	34,734	24,950	32,704	26,980
03.05	Consultants	2,000	2,000	3,705 ²	295
03.07	Staff Travel	5,100	1,322	5,741 ³	681
03.08	Experts' Travel	1,836	904	2,082 ⁴	658
	Personnel Subtotal	152,874	37,823	124,613	66,083
03.09	Conservation Projects	0	60,534	26,452 ⁵	34,082
	Grants out Subtotal	0	60,534	26,452	34,082
03.11	Meeting of the AC	3,727	-5,210 ⁶	1,063 ⁷	-2,547
03.12	Meetings of WGs	1,000	1,000	1,405 ⁸	595
	Meetings Subtotal	4,727	-4,210	2,468	-1,952
03.13	Office Supplies	510	500	137 ⁹	873
03.14	Office Equipment	900	900	326	1,474
	Equipment Subtotal	1,410	1,400	463	2,347

¹ Estimated expenditure in euro. Conversion rate from US dollar to euro used is 0.846, the average UN exchange rate for the period January-December 2018. Totals may be affected by rounding.

² External report writer's fees from AC24.

³ Coordinator and report writer to attend the 14th Meeting of the Jastarnia Group (JG14) in Copenhagen, Denmark; Coordinator to attend the ECS conference in La Spezia, Italy and the BfN Conference in Stralsund; Jenny Renell to attend AC24 in Vilnius, Lithuania.

⁴ I. Kazlauskas and P. Palsbøll to attend JG14.

⁵ SSFA with the Sea Watch Foundation for coordination of the Harbour Porpoise Action Plans.

⁶ AC23 over-expenditure; was paid by the meeting host (France) in 2018.

⁷ Includes correction related to AC22 (see paragraph 7); payment to cover the AC23 over-expenditure; travel for three Secretariat staff and the report writer to AC24; report writer's fees; and payment to cover the AC24 over-expenditure, received from the meeting host (Lithuania).

⁸ Report writer's travel expenses to JG14.

⁹ One Adobe Pro licence.

WBSE-SB000143.	Budget Item	MOP-approved budget for 2018	Carry-over from 2017	Expenditure as at 31 Dec 2018¹	Balance as at 31 Dec 2018
03.15	Operation/Maintenance Computers	204	200	0	404
03.16	IT Services	10,404	6,057	4,136	12,325
03.17	Operation/Maintenance of Printers	306	300	487	119
03.18	Information Material/Outreach and Education Work	1,530	1,157	1,002 ¹⁰	1,685
03.19	Reference Material	122	120	0	242
03.20	Website Maintenance and Development	2,040	1,717	560 ¹¹	3,196
03.21	Telephone/Postage/Misc.	1,020	504	439	1,085
	Miscellaneous Costs Subtotal	15,636	10,055	6,626	19,055
	SUBTOTAL	174,637	105,602	160,622	119,616
	UN PSC 13%	22,703	13,728	20,881	15,550
	GRAND TOTAL	197,339	119,330	181,503	135,166

Action requested:

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

¹⁰ Printing of ASCOBANS leaflets; courier.

¹¹ Website hosting and domain costs.