

 <p>Agreement on the Conservation of Albatrosses and Petrels</p>	<p style="text-align: center;"><b>Seventh Meeting of the Advisory Committee</b> <i>La Rochelle, France, 6 - 10 May 2013</i></p> <p style="text-align: center;"><b>Interim Financial Report for 2013</b></p> <p style="text-align: center;"><b>Secretariat</b></p>
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### SUMMARY

An interim financial report for the 2013 financial year is provided for the information of the Advisory Committee.

**Income** – Although only 72% of total contributions for 2013 had been received at the time of the preparation of this report, this shortfall was offset by the payment of outstanding contributions from previous years.

**Expenditure** - At the time of preparation of the report only 66% of the 2013 budget allocation had been expended. However, over the full financial year, it is expected that the cost of holding AC7 in Europe will result in a slight over-expenditure against Appropriation No. 3 – Advisory Committee. It is expected that savings from Appropriation No. 1 – Secretariat, will offset this over-expenditure.

There is, proportionally, a high level of expenditure and outstanding commitments against Appropriation 4 – Advisory Committee Work Programme, however, the current level of cash on-hand is sufficient to meet these commitments.

This financial report should be read in conjunction with AC7 Doc 06, Secretariat Report and AC7 Doc 16, Allocation of Funds to the Advisory Committee Work Programme.

### RECOMMENDATIONS

The Advisory Committee is requested to:

1. Review the 2013 Financial Report and make recommendations as appropriate; and
2. Take into consideration the 2013 Financial Report when determining the allocation of funds to the Advisory Committee's Work Programme.

## **1. INCOME**

### **1.1. Contributions from Parties**

Approximately 28% of contributions for 2013 remain outstanding (refer Annexes 1 and 3). This shortfall has been off-set by the payment of outstanding contributions from previous financial years.

### **1.2. Other Income**

The amount of interest earned on cash balances is approximately half of amount budgeted, however interest is not paid progressively through the financial year, so this is not indicative of the final amount that may be received. It is expected that increased income from the refund of goods and services tax will offset any reduction in interest received. A voluntary contribution was received from Norway during the 2013 financial year, as a contribution to the cost of sponsoring delegates.

## **2. EXPENDITURE**

### **2.1. Appropriation 1 – Secretariat**

Expenditure is approximately 70% of the annual budget for this appropriation (refer Annex 1). It is expected that the level of expenditure will remain slightly below budget, with some savings available at the end of the financial year.

### **2.2. Appropriation 3 – Advisory Committee**

Only 41% of the budget for Appropriation 3 had been expended at the time of preparing this report. It is usual, however, for most of the expenditure to occur immediately prior to and during the course of a meeting. From quotations received to date, it is expected that the cost of holding the Advisory Committee meeting in Europe will result in a slight over-expenditure against this appropriation. It is planned to offset this against anticipated savings in Appropriation No. 1.

### **2.3. Appropriation 4 – Advisory Committee Work Programme**

There is, proportionally, a high level of expenditure against Appropriation 4 – Advisory Committee Work Programme, which reflects expenditure from the Special Fund. This fund is operated on a cash basis i.e. funding has been carried forward from previous financial years. The reconciliation of the Special Funds (Annex 2) shows a relatively high level (\$387,100) of outstanding commitments against the Advisory Committee's Work Programme, however the current level of cash on-hand is sufficient to meet these commitments.

**ANNEX 1.**

**Summary of ACAP Assets and Liabilities at 2 May 2013**

**ASSETS**

Cash and cash equivalents	793,966
Outstanding contributions/debts	187,770
<b>Total Assets</b>	<b>981,736</b>

**LIABILITIES**

Outstanding commitments - AC Work Programme & Special Fund	387,100
Contingency Fund	100,000
<b>Total Liabilities</b>	<b>487100</b>

**EQUITY**

**Total Equity 494,636**

**Summary of Income and Expenditure at 2 May 2013**

**INCOME**

	Budget	Received	Balance Outstanding
Contributions from Parties - 2013	673,650	487,053	186,597
Contributions - previous years	321,844	320,671	1,173
Interest on funds	22,660	5,907	16,753
<b>Total Income</b>	<b>1,018,154</b>	<b>813,631</b>	<b>204,523</b>

**EXPENDITURE**

**APPROPRIATION 1 – SECRETARIAT**

	Allocation	Expenditure	Balance
<b>Employee salaries</b>			
1.1.1 Salaries – Permanent	226,171	191,062	35,109
1.1.2 RBF Superannuation	19,985	19,623	362
1.1.3 Payroll tax	0	0	0
1.1.5 Workers Compensation	1,565	2,725	-1,160
<b>Salaries</b>	<b>247,721</b>	<b>213,410</b>	<b>34,311</b>
<b>Employee expenses</b>			
1.2.1 Accommodation	8,913	2,582	6,331
1.2.2 Airfares	22,281	7,125	15,156
1.2.3 Travel Allowances	9,500	12,506	-3,006
1.2.4 Travel Insurance	1,671	972	699

		<b>Allocation</b>	<b>Expenditure</b>	<b>Balance</b>
1.2.5	Consultants	27,851	6,827	21,024
1.2.6	Relocation expense (staff)	0	0	0
1.2.7	Legal expenses	0	0	0
1.2.8	General insurance	1,000	1,266	266
1.2.9	Representation expenses	2,000	2,316	-316
1.2.10	Other travel costs - visas	1,228	199	1,029
	<b>Employee expenses</b>	<b>74,444</b>	<b>33,793</b>	<b>40,651</b>
	<b>Operational costs</b>			
1.3.1	Office equipment /furniture	5,570	2,724	2,846
1.3.2	Office equipment maintenance	1,000	506	494
1.3.3	Office requisites - stationery	5,250	763	4,487
1.3.4	Publications /books	200	0	200
1.3.6	Printing and copying (PR material)	2,000	1,148	852
1.3.7	Telecommunications	5,047	5,116	-69
1.3.8	Translations - website, correspondence	5,570	1,340	4,230
1.3.9	Postage	200	0	200
1.3.10	Freight/couriers	200	0	200
1.3.11	Light and power	2,300	1,997	303
1.3.12	Insurance property	1,133	1,266	-133
1.3.13	(Transferred to Appropriation 4)	-	-	-
1.3.14	Vehicle running costs	5,000	4,837	163
1.3.15	Cab charge - taxis	446	166	280
1.3.16	Parking	2,117	3,603	-1,486
1.3.17	(Transferred to Appropriation 4)	-	-	-
1.3.18	Staff training	2,000	257	1,743
1.3.19	Staff conferences / seminars	1,114	0	1,114
1.3.20	Bank charges	250	191	59
1.3.21	Bad and doubtful debts	557	0	557
1.3.22	Software purchase	2,228	94	2,134
1.3.23	Server lease	2,200	2,370	-170
1.3.24	Outsourced IT services	16,583	9,082	7,501
1.3.25	Modifications to database	9,500	0	9,500
1.3.26	WAN Wireless network	800	0	800
1.3.27	Rent - ACAP office	24,797	24,734	63
1.3.28	Rates and water	2,064	0	2,064
1.3.29	Preventative maintenance	450	12	438
1.3.30	Office cleaning	2,062	2,036	26
1.3.33	Refund of GST	-15,000	-22,008	7,008
	<b>Office operational costs</b>	<b>85,638</b>	<b>40,424</b>	<b>45,214</b>
<b>Total Appropriation No 1 - Secretariat</b>		<b>407,803</b>	<b>287,627</b>	<b>120,176</b>

**APPROPRIATION 2 - MEETING OF PARTIES**

	Allocation	Expenditure	Balance
<b>Total Appropriation No 2 - Meeting of Parties</b>	<b>0</b>	<b>0</b>	<b>0</b>

**APPROPRIATION 3 - ADVISORY COMMITTEE**

	Allocation	Expenditure	Balance	
<b>Interpretation</b>				
3.1.1	Interpretation	44,133	0	44,133
3.1.2	Interpretation equipment	11,458	7,883	3,575
3.1.3	Translation of documents	40,000	0	40,000
		<b>95,591</b>	<b>7,883</b>	<b>87,708</b>
<b>Venue and meeting support costs</b>				
3.2.1	Hire of venue /catering	23,359	26,937	-3,578
3.2.2	Hire - meeting equipment	2,122	0	2,122
3.2.4	Support staff	22,993	2,565	20,428
		<b>48,474</b>	<b>29,502</b>	<b>18,972</b>
<b>Sponsorship</b>				
3.3.1	Sponsorship - Experts	16,550	8,997	7,553
		<b>16,550</b>	<b>8,997</b>	<b>7,553</b>
<b>Support for AC Officials</b>				
3.4.1	Support for AC Officials	22,351	29,693	-7,342
		<b>22,351</b>	<b>29,693</b>	<b>-7,342</b>
<b>Total Appropriation No 3 - Advisory Committee</b>	<b>182,966</b>	<b>76,075</b>	<b>106,891</b>	

**APPROPRIATION 4 - AC WORK PROGRAMME**

	Allocation	Expenditure	Balance	
4.1.1	Support for secondments (transferred from Appropriation 1 item 1.3.13 and 1.3.17)	20,392	0	20,392
4.2.1	AC Work Programme*	85,149	97,370	-12,221
<b>Total Appropriation No 4 - Advisory Committee Work Programme</b>	<b>105,541</b>	<b>97,370</b>	<b>8,171</b>	

<b>TOTAL AGREEMENT BUDGET</b>	<b>696,310</b>	<b>461,072</b>	<b>235,238</b>
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\*The Advisory Committee's Work Programme is accounted for on a cash basis as expenditure and commitments are carried forward over subsequent years.

**ANNEX 2. RECONCILIATION OF SPECIAL FUNDS AND ADVISORY COMMITTEE WORK PROGRAMME @ 28 FEBRUARY 2013**

**Special Fund 1 - Voluntary Contributions**

**Income Received**

<b>Date</b>	<b>Authority</b>	<b>Description</b>	<b>Amount</b>	<b>AUD</b>
	MoP1	Advisory Committee Fund 2005	USD43,500	56,985
	MoP1	Advisory Committee Fund 2006	USD43,500	56,985
	UK	UK voluntary contribution - Petrel census	£25,000	61,531
2005	UK	UK voluntary contribution - AC Work Programme	£10,000	25,300
2006	UK	UK voluntary contribution - AC Work Programme	£35,000	81,616
2006	UK	UK voluntary contribution - Support for MoP2	£10,000	24,774
2006	NZ	NZ voluntary contribution - support MoP2	NZD 10,000	7,643
2006	NZ	NZ voluntary contribution - MoP2	NZD5,000	4,000
2007	NZ	NZ voluntary contribution - secondment	NZD 15,000	13,000
2007	UK	UK voluntary contribution - AC Work Programme		125,000
2007	UK	UK voluntary contribution - ACAP Officer		124,000
2007	MoP2	Norway's - new Party Contribution (2007)		38,885
2007	Commonweal	Contribution towards cost of Waved Albatross Workshop		3,000
2008	MoP2	Norway's New Party Contribution (2008)		68,211
2008	MoP2	Brazil - new Party contribution (2008)		2,936
2009	MoP2	Norway - new Party contribution (2009)		72,019
2009	MoP2	Brazil - new Party contribution (2009)		37,203
2009	MoP2	Uruguay - new Party contribution (2009)		1,285
2009	NZ	Voluntary contribution capacity building - Secondment Arg		8,554
2010	France	Voluntary contribution for RFMO engagement strategy		28,098
2010	Australia	Voluntary contribution		100,000
2011	Australia	Voluntary contribution		50,000
2011	France	Voluntary contribution for RFMO engagement strategy		21,763
2012	France	Voluntary contribution for RFMO engagement strategy		21,093
2012	Australia	Voluntary contribution (Robertson projects)		121,700
2013	Norway	Voluntary contribution – Sponsorship of delegates		8,267
		<b>Total</b>		<b>1,163,848</b>

**Special Fund 2 - Contingency Fund**

Date	Authority	Description	Amount AUD
2006	MoP2	Allocation of 100k as Contingency Fund	100,000
<b>Total</b>			<b>100,000</b>

**Advisory Committee Work Programme Reconciliation @ 28 February 2013**

Proj No.	Authority	Project Description	Fund	Allocation	Expenditure	Balance
2005-1	AC1	Database development - AUD 20,000				0
2005-2	AC1	Analysis remote tracking data - BirdLife	Special	25,000	25,000	0
2005-3	AC1	Travel costs AC meetings- Experts AUD 10,000	Special	10,000	10,000	0
2005-4	AC1	Additional staffing of Secretariat - AUD 20,000	Special	20,000	20,000	0
2005-5	MoP1	Capacity building fund - AUD 12,650		0	0	0
2005-6	AC1	Bibliographic database for taxonomic WG	Special	2,000	2,000	0
2005-7	UK	UK petrel census	Special	61,531	61,531	0
2006-1	AC2	Update of BLI tracking database	Special	5,000	000	0
2006-2	AC2	Maps for species assessments - Frances Taylor	Special	4,800	4,800	0
2006-3	AC2	Production of Waved Albatross Action Plan - Jancke	Special	17,000	17,000	0
2006-4	AC2	Draft species assessments	Special	12,500	12,500	0
2006-5	AC2	Support delegates to Waved Alb Workshop - Peru	Special	15,000	15,000	0
2006-6	UK	ACAP Officer - UK voluntary contribution	Special	124,000	63,300	60,700
2006-7	UK	Support delegates to MoP2	Special	24,774	24,774	0
2006-8	NZ	Meeting support for MoP2 - DoC	Special	7,643	7,643	0
2006-9	NZ	Meeting support for MoP2 - MoF	Special	4,000	4,000	0
2007-1	AC3	Production of Species assessments	Special	41,800	41,800	0
2007-2	AC3	Website design - species assessments	Special	11,200	11,200	0
2007-3	AC3	Waved Albatross Workshop - Ecuador	Special	33,000	33,000	0
2007-4	AC3	FAO Consult - NPOA Guidelines	Special	13,000	13,000	0
2007-5	I/S	Translation of species assessments	Special	3,000	3,000	0
2007-6	NZ	Support for secondment - T. Neves	Special	13,000	13,000	0
2007-7	MoP2/AC3	Sponsorship of delegates to AC meetings	Special	41,000	41,000	0

Proj No.	Authority	Project Description	Fund	Allocation	Expenditure	Balance
2008-1	AC4	Secretariat capacity - Science Officer	Special	46,000	46,000	0
2008-2	AC4	Bait pod development - BirdLife	Special	20,000	20,000	0
2008-3	AC4	House mice eradication - Tristan Albatross	Special	4,750	4,750	0
2008-4	AC4	Implementation Waved Albatross Action Plan - APECO	Special	20,000	20,000	0
2008-5	AC4	Impl'n Waved Albatross Action Plan - Pro Delphinus	Special	23,000	23,000	0
2008-6	AC4	Update of BLI tracking database	Special	10,000	10,000	0
2008-7	AC4	Capacity building Ecuador-Argentina-BLI	Special	5,000	5,000	0
2009-1	AC Interse	Development of database implementation reports	Special	5,000	5,000	0
2009-2	AC Interse	Improving Waved Alb Conservation:Pop'n Monitoring	Special	16,950	16,950	0
2009-3	AC Interse	Translation of species assessments		8,000	8,000	0
2009-4	AC Interse	Introducing Weighted Swivels in Peru's Artisanal Fleet	Special	20,974	20,974	0
2009-5	AC Interse	Seabird Interactions in Peruvian Hake Trawl Fishery	Special	20,056	20,056	0
2009-6	AC Interse	Translation of Best Practice Mitigation Fact Sheets	Special	18,216	18,216	0
2009-7	AC Interse	Maps for species assessments	Special	5,000	0	5,000
2009-8	AC Interse	Attendance at RFMO Meetings	Special	30,000	30,000	0
2009-9	AC Interse	Implementation of Observer Programme -South of Chile	Special	10,000	10,000	0
2009-10	AC Interse	Regional Workshop:Improving Observer data collection	Special	23,000	15,042	7,958
2009-11	AC Interse	Evaluating a Fast Sinking Line Weighting Regime	Special	5,850	0	5,850
2009-12	NZ	Secondment for Capacity Building - Mr Juan Seco Pon	Special	8,554	8,554	0
2010-01	AC Interse	At-sea Distribution of WAAL	General	11,500	11,500	0
2010-02	AC5 - Core	Development of Database for Priorities Work	General	10,000	0	10,000
2010-03	AC Interse	Evaluating Alternative Approaches At-sea Distributions	General	7,200	0	7,200
2010-04	AC Interse	Modified Discharge Management Regimes - Trawl Vessels	General	14,500	14,500	0
2010-05	AC5 - Core	Translation of species assessments into French	General	8,000	8,000	0
2010-06	AC5 - Core	Attendance at RFMO Meetings	General	25,000	8,208	16,792
2010-07	AC5 - Core	Analysis of interactions with RFMO - updates	General	5,000	0	5,000
2010-08	AC5 - Core	Data portal developments for status and trends	General	5,000	1,971	3,029
2010-09	AC Interse	Consolidation of NPOA-Seabirds Peru	General	15,400	0	15,400



Proj No.	Authority	Project Description	Fund	Allocation	Expenditure	Balance
2010-10	AC Interse	Defining High-risk Areas in Argentina Continental Shelf	General	14,100	14,100	0
2010-11	AC Interse	Improving Data Collection South American Observer Programmes	General	10,000	0	10,000
2010-12	AC5 - Core	Maintain Mitigation Fact Sheets	General	5,000	5,000	0
2010-13	AC Interse	Final On-shore Development of Hook Pod	General	25,000	25,000	0
2010-14	AC5 - Core	Development of database for national reporting framework	General	10,000	9,535	465
2010-15	AC Interse	Estimates of WAAL Mortality in Artisanal Fisheries	General	15,000	15,000	0
2010	France	Voluntary contribution for RFMO Engagement Strategy	Special	28,098	28,098	0
2010	Australia	Voluntary contribution for Australian projects	Special	100,000	5,200	94,800
2011	Australia	Voluntary contribution for Sth American projects	Special	50,000	48,510	1,490
2011	France	Voluntary contribution for RFMO Engagement Strategy	Special	21,763	21,763	0
24/05/2012	France	Voluntary contribution for RFMO Engagement Strategy	Special	21,094	21,094	0
22/06/2012	Australia	Voluntary contribution for Robertson projects	Special	121,700	9,148	112,552
2012-03	AC Interse	Effectiveness of smart tuna hooks - Baker - SSS	General	20,000	0	20,000
2012-04	AC Interse	Population demography and at-sea distribution of Sooty Albatross at the Prince Edward Islands	General	17,600	5,037	12,563
2012-06	AC Interse	NGO action in Santa Rosa, Ecuador to reduce bycatch of Waved albatross (and other seabirds) in artisanal longline fisheries	General	20,000	19,994	6
2012-07	AC Interse	Tracking Juvenile Tristan Albatrosses at Gough Island	General	20,000	19,865	135
2012-09	AC Interse	Evaluación del impacto de la pesca de arrastre de fondo en la aves marinas en Uruguay	General	20,000	20,020	-20
<b>Total Advisory Committee Work Programme Funding</b>				<b>1,410,553</b>	<b>1,023,453</b>	<b>387,100</b>

**Summary of Advisory Committee Work Programme Funding**

	Allocation	Committed	Expenditure	Cash Balance
Funding allocated from Special Fund #1	1,163,848	1,132,253	843,903	319,945
Funding General Fund 2010, 2011, 2012 & 2013	368,709	278,300	179,550	189,159
<b>Totals</b>	<b>1,532,557</b>	<b>1,410,553</b>	<b>1,023,453</b>	<b>509,104</b>

**ANNEX 3. Summary of Outstanding Contributions from ACAP Parties as at 2 May 2013**

<b>PARTY</b>	<b>2012</b>	<b>2013</b>	<b>Total Outstanding</b>
Argentina	1,126	22,951	24,077
Australia	0	0	0
Brazil	48	47,731	47,779
Chile	0	619	619
Ecuador	0	565	565
France	0	0	0
New Zealand	0	0	0
Norway	0	0	0
Peru	0	2,767	2,767
South Africa	0	0	0
Spain	0	0	0
United Kingdom	0	110,525	110,525
Uruguay	0	1,439	1,439
<b>Total Outstanding</b>	<b>1,173</b>	<b>186,597</b>	<b>187,770</b>