



WHO FRAMEWORK CONVENTION
ON TOBACCO CONTROL

**Conference of the Parties to the
WHO Framework Convention
on Tobacco Control**

Sixth session
Moscow, Russian Federation, 13–18 October 2014
Provisional agenda item 6.2

**FCTC/COP/6/22 Add.1
6 October 2014**

**Interim performance report for the 2014–2015
workplan and budget**

Report of the Convention Secretariat

ADDENDUM

With reference to Annex 1 (Financial implementation 2014–2015) of document FCTC/COP/6/22, which gave the status of financial implementation as at 30 June 2014, updated figures are presented in the tables below showing the status of financial implementation as at 30 September 2014.

Table 1. Distribution of available funds (US\$)

	30 June 2014	30 September 2014
Opening balance (1 January 2014)	4 225 623	4 225 623
Revenue		
Voluntary assessed contributions 2014–2015	9 100 000	9 100 000
Additional contributions received from Russian Federation ¹	793 270	793 270
Release of EU award revenue 2014 ²	2 062 167	2 062 167
Less: Loan for administrative services from WHO to WHO FCTC in 2010–2011	(270 000)	(270 000)
Total revenue	15 911 060	15 911 060
Add: Revenue to be recognized in future periods for EU award	671 835	671 835
Less:		
Receivable from EU award ³	(4 796 168)	(2 734 002)
VAC receivable from prior bienniums (2006–2011)	(387 897)	(387 601)
Contingency for non-payment of VAC for 2012–2013 (3% of 9 150 102)	(274 503)	(274 503)
Contingency reserve for 2014–2015 VAC at 5%	(455 000)	(455 000)
Total available funds	10 669 327	12 731 789

Table 2. Overall implementation (US\$)

	30 June 2014	30 September 2014
Total available funds	10 669 327	12 731 789
Expenditure	2 770 792	4 381 390
Balance	7 898 535	8 350 399

¹ Extrabudgetary contributions from the Russian Federation (US\$ 793 270) to the Secretariat for hosting COP6 in Moscow.

² The third portion for European Union (US\$ 2 062 167).

³ This includes revenue to be recorded in future periods of the EU award (US\$ 671 835).

Table 3. Voluntary assessed contributions (VAC) for the financial period 2014–2015 (US\$)¹

	Number of Parties	Parties that have made payment	Parties that have not made payment	VAC 2014–2015		
				Total	Paid	Outstanding
As at 30 June 2014	178	52	126	9 100 000	1 955 851	7 144 149
As at 30 September 2014	178	63	115	9 100 000	3 022 122	6 077 878

Table 4. Distribution of expenditure**4.1 Overall distribution of expenditure (US\$)**

	30 June 2014	30 September 2014
Staff costs ²	1 527 517	2 243 047
VAC	1 374 428	2 054 525
<i>Extrabudgetary</i>	153 089	188 522
Activity costs	948 465	1 670 259
Programme support costs	294 810	468 084
Total	2 770 792	4 381 390

4.2 Distribution of activity costs by type of activity (US\$)

	30 June 2014	30 September 2014
Travel	392 641	668 807
Supplementary staff cost	176 613	223 753
General operating cost	67 236	79 189
Contractual services	245 350	603 172
Telecommunications	(662)	(7)
Direct implementation	799	3 736
Courtesy expenses	7 499	7 499
Direct finance cooperation	58 989	82 731
Equipment, vehicles, furniture	0	1 379
Total	948 465	1 670 259

¹ The table shows the status of payment of VAC as at 30 June 2014 and as at 30 September 2014 in line with the scale of VAC approved by COP5 (in decision FCTC/COP5(19)), including for countries that became Parties after COP5. Of the 52 Parties that had paid their VAC as at 30 June 2014, 16 Parties had made partial payments, and as at 30 September of the 63 Parties that had paid their VAC, 20 Parties had made partial payments.

² For six months, January–June 2014 as at 30 June 2014, and for nine months, January–September 2014 as at 30 September 2014.

4.3 Distribution of activity costs by 2014–2015 workplan budget lines (US\$)

Type of activity	FTE ¹ count	Salary ² 30 June 2014	Salary ² 30 September 2014	Activity and administration 30 June 2014	Activity and administration 30 September 2014	Total 30 September 2014
Conference of the Parties	3	315 466	470 816	112 082	524 105	994 921
• Preparing COP6				4 071	195 910	
• Preparing documents for COP6				83 469	216 536	
• Providing support to the Bureau				24 542	111 659	
Protocols, guidelines and other possible instruments	3	286 256	406 666	312 153	325 306	731 972
• Work for preparing entering into force Protocol				30 340	40 966	
• Convening three intergovernmental WGs and one expert group				281 813	284 340	
Reporting arrangements under the Convention	1	117 763	176 160	135 178	256 911	433 071
• Conducting the 2014 reporting cycle				52 987	63 844	
• Supporting Parties in reporting for the 2014 reporting cycle				82 191	193 067	
• Convening an expert group meeting to refine reporting arrangements						
Assistance to Parties in implementation matters	3	307 813	456 481	335 387	461 395	917 876
• Providing advice and assisting Parties				216 008	235 980	
• Conducting needs assessments and follow-up seed grants				119 379	225 415	
Coordination with international and regional intergovernmental organizations and bodies	2	146 099	214 429	46 631	54 571	269 000
• Coordinating with WHO departments and offices						
• Participating in the establishment and follow-up of the UN Interagency Taskforce on NCDs				31 275	33 101	
• Promoting South–South cooperation					6 000	

Type of activity	FTE ¹ count	Salary ² 30 June 2014	Salary ² 30 September 2014	Activity and administration 30 June 2014	Activity and administration 30 September 2014	Total 30 September 2014
• Review of accreditation of NGOs and IGOs						
• Trade and investment aspects of WHO FCTC implementation, international exchange and cooperation				15 356	15 470	
Administration and management	3	354 120	518 495	7 034	47 971	566 466
• General administration and management, including human resources and finances				4 831	8 419	
• Advocacy, communication, including website and publications, and participation in professional meetings				2 203	39 552	
• Identifying efficiency measures for the Secretariat's work						
Total FTE count	15					
Total		1 527 517	2 243 047	948 465³	1 670 259⁴	3 913 306
Programme support costs		198 577	291 596	96 233	176 488	468 084

¹ FTE = full-time equivalent.

² Salary based on the FTE count.

³ Out of the total expenditure on activities as at 30 June 2014 of US\$ 948 465, US\$ 451 107 is attributed to EU funds and subjected to programme support costs of 7% (US\$ 31 577) and US\$ 497 358 is subjected to 13% programme support costs (US\$ 64 656).

⁴ Out of the total expenditure on activities as at 30 September 2014 of US\$ 1 670 259, US\$ 677 432 is attributed to EU funds and subjected to programme support costs of 7% (US\$ 47 420) and US\$ 992 827 is subjected to 13% programme support costs (US\$ 129 068).

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