

SC/68C/O/03

Sub-committees/working group name: For Information Papers

Report on the Research Fund Financial Position

IWC Secretariat



Papers submitted to the IWC are produced to advance discussions within that meeting; they may be preliminary or exploratory.

It is important that if you wish to cite this paper outside the context of an IWC meeting, you notify the author at least six weeks before it is cited to ensure that it has not been superseded or found to contain errors.

Report on the Research Fund Financial Position

A Secretariat Paper

6 April 2021

1. Background

- 1.1. The purpose of this report is to update the Scientific Committee on the financial position of the Research Fund and other relevant IWC funds.
- 1.2. All figures are in GBP unless otherwise stated.

2. 2020 Position on the Research Fund

- 2.1. A full analysis of 2020 Research Fund expenditure is given in **Appendix Ai** to this report. The table below summarises this activity:

	2020 Research Fund Position
Opening Balance 1 January 2020	239,747
Income	
Budget Allocated from Commission	226,365
Budget Allocated from Third Parties (Voluntary Contributions)	6,268
Interest Income	771
Other Income	15,540
Total Income	248,944
Expenditure	
Invited Participants	(1,317)
Other Meetings & Workshops	(20,927)
Modelling & Computing	(9,517)
Research	(50,901)
Databases & Catalogues	(6,960)
Reports	(4,250)
Projects Initiated in Previous Years	(2,344)
Authorised Use of Contingency Funds	(15,958)
Bank Charges	(149)
Total Expenditure	(112,323)
Closing Balance 31 December 2020	376,367

- 2.2. Key points to note are as follows:

- The budget figures shown for 2020 reflect the amount awarded by the Commission at IWC67 which represents a c.28% reduction in the amount that was requested by the Scientific Committee in 2018.
- 2020 voluntary contributions to the Research Fund were gratefully received as follows:
 - Animal Welfare Institute - £5,000
 - ProWildlife – £1,268 (EUR 1,500)Both contributions were made to support the Ecosystem Functioning Workshop.
- As the 2020 meeting was held online, only a minor amount was spent on IPs which represents flights purchased for the meeting which could not be reimbursed. The Secretariat obtained refunds for most of the IP funds that were spent before the pandemic impacted which meant that unspent funds could be carried over to 2021.
- Due to the pandemic, many of the planned in-person workshops had to be delayed or cancelled.
- No material overspends were recorded in 2020.
- The balance on the contingency fund represents 20% of total budget and is therefore higher than the target level of 10% set out in the Financial Regulations.

3. 2021 Budget and Year-to-Date Position

- 3.1. As the Commission Meeting in 2020 was delayed due to COVID, an interim one-year budget was passed via a postal vote, including a one-year budget for 2021 agreed by the Scientific Committee at its virtual meeting in 2020.
- 3.2. **Appendix Aii** shows spending to date against the 2021 budget, including funds that are committed or are available for reallocation. This table also indicates the status of projects, including those affected by the pandemic.
- 3.3. The opening balance on the Research Fund was £600,330 (the balance is higher than normal due to COVID-19 delays). Of this, £422,206 is either spent or committed to existing projects. Unallocated balances in the Research fund are as follows, correct to 31 March 2021:

Project Title	Unallocated Balance 31/03/2021	Comments
Invited Participants - SC/68a and SC/68b	100,000	This is the underspend resulting from not having an in-person meeting in 2021.
Contingency Fund	44,848	The contingency fund is there to ensure the smooth running of approved projects. It is not available to allocate to new projects. The current balance is 20% of budget, which is higher than the target balance of 10%.
POWER Cruise	15,714	Remaining underspend on the POWER Cruise budget line.
JCRM SOWER	16,650	Expected funds available after publication.
Priority Arabian Sea Humpbacks	913	Minor underspend
TOTALS	178,125	

- 3.4. Any reallocations agreed upon by the SC will be proposed to the Commission for authorisation as part of the budget process.

4. Small Cetaceans Fund

- 4.1. **Appendix B** provides details of the position of the Small Cetaceans Fund.
- 4.2. Since April 2020, voluntary contributions to the Small Cetaceans Fund totalling £25,664 have been gratefully received as follows:

Donor	£
Government of the United Kingdom	20,000
Animal Welfare Institute	1,294
Campaign Whale	500
Cetacean Society International	1,164
Dolphin Connection	388
Humane Society International	775
OceanCare	1,000
Sea Legacy	155
Whaleman Foundation	388
TOTALS	25,664

- 4.3. The total unallocated amount on this fund is **£93,372**.

5. Southern Ocean Research Partnership Fund

- 5.1. **Appendix C** provides details of expenditure from the Southern Ocean Research Partnership Fund.

- 5.2. A number of projects have been delayed due to COVID-19. The IWC and SORP Secretariats are working closely together to ensure that contracts are revised as necessary and the appropriate support is given so that projects may continue.
- 5.3. The SORP Steering Committee exercised its discretion¹ to allocate £1,328 to insurance and equipment costs to ensure the smooth running of an existing project.
- 5.4. The remaining unallocated balance on the SORP fund is **£25,244**.

6. Gray Whale Tagging Fund

- 6.1. In 2020, the Commission agreed that the remaining balance in the Gray Whale Tagging fund could be allocated to Burdin – £7,281. This fund has now been fully utilised.

¹ See Financial Regulations, Appendix 5 (d).

Appendix Ai – Research Fund Position 2020

Sub-Com	RP	Project	Opening Balance Jan 1 2020	2020 Budget	Reallocation of Funds	Total 2020 Budget	Income	Expenditure	2020 Closing Balance	Status
(Contingency)		Unassigned	17,080	-	-	17,080	771	15,391	33,242	
ALL		Set aside to support Commission Recommendations	10,114	6,416	(10,827)	5,703	-	-	5,703	Complete
ALL		RO001 Invited Participants	12,852	65,000	-	77,852	-	(1,317)	76,535	Ongoing
2020 Projects										
Meetings / Workshops										
E	RP06	R67022 2019 Marine Debris Workshop	-	15,540	-	15,540	-	(9,013)	6,527	Complete
E	RP05	Noise Pre-Meeting	-	8,400	-	8,400	-	-	8,400	Cancelled
EM	RP08	R67007 Ecosystem Functioning Workshop 2020	14,282	-	-	14,282	6,268	-	20,550	Delayed
CMP	RP16	Western Gray Whale CMP	10,500	-	-	10,500	-	-	10,500	Delayed
IA	RP19	R66023 IA NP Humpbacks	11,481	-	-	11,481	-	-	11,481	Not Started
RMP	RP21	R67013 Implementation Review NP Minke Whales	(727)	15,000	-	14,273	-	-	14,273	Cancelled
SM	RP25	R67014 Task Team Workshop SA River Dolphin	-	6,271	-	6,271	-	(6,271)	-	Complete
SM	RP26	R67015 Guiana Dolphin Pre Assessment	-	6,993	-	6,993	-	(5,643)	1,350	Complete
WW	RP27	R67008 MAWI Workshop	3,000	14,000	-	17,000	-	-	17,000	Delayed
SH	RP29	R67016 Catch Series SR Whales	-	11,060	-	11,060	-	-	11,060	Cancelled
NH	RP37	R67017 Comparative biology, health, status and future NA Right Whales	-	10,000	-	10,000	-	-	10,000	Ongoing
ASI	68aRP05	R67025 Pre-Meeting of the Abundance Steering Group	-	-	2,000	2,000	-	-	2,000	Cancelled
Modelling / Computing										
IA	RP20	R67010 In-depth Assessment of NP Sei Whales	2,500	-	-	2,500	-	-	2,500	Ongoing
RMP	RP22	R67011 Age-Structured Emulator (IBEM)	1,167	-	-	1,167	-	(1,167)	-	Complete
RMP	RP23	RO004 Computing Support	1,220	11,500	-	12,720	-	(4,600)	8,120	Complete
	68aRP01	R67018 Exploration of Survey Methods - West Australian BSD Humpbacks	-	-	4,000	4,000	-	-	4,000	Ongoing
ASI	RP36	R67003 Simulating Line Transect Data	750	3,000	-	3,750	-	(3,750)	-	Complete
Research										
E	RP07	RO002 POWER Cruise	47,314	12,500	-	59,814	-	(11,780)	48,034	Ongoing
CMP	RP10	R66032 Strandings Emergency Response	5,415	4,500	-	9,915	-	-	9,915	Ongoing
CMP	RP11	R67006 Population Dynamics SR Whales Peninsula Valdes	3,346	-	-	3,346	-	(1,946)	1,400	Ongoing
CMP	RP12	R67009 Abundance Estimates Franciscana Buenos Aires	1,775	-	-	1,775	-	-	1,775	Ongoing
CMP	RP14	R67019 ES Pacific S Right Whales Acoustic Monitoring	-	11,760	-	11,760	-	(11,760)	-	Complete
CMP	RP15	Quantitative assessment of threats to Arabian Sea humpback whales using existing photographic and UAV data	7,291	-	-	7,291	-	-	7,291	Delayed
SD-DNA	RP24	R67004 Quantitative Assessment of Arabian Sea Humpbacks	7,125	-	-	7,125	-	(7,125)	-	Complete
SH	RP28	R67020 Updated Catch Series and Assessments of Four Pygmy Blue Whale Populations	5,000	12,865	-	17,865	-	(17,900)	(35)	Complete
	68aRP02	R67021 Photo-ID Blue Whales South Georgia	-	-	390	390	-	(390)	-	Complete
Databases										
HIM	RP18	RO005 Ship Strike Coordination	1,114	5,000	-	6,114	-	(2,500)	3,614	Near Completion
SH	RP32	R67005 SH Blue Whale Catalogue 2019-20	900	3,000	-	3,900	-	(3,900)	-	Complete
SH	RP33	R67012 Antarctic Blue Whale Catalogue 2014-20	-	560	-	560	-	(560)	-	Complete
	68aRP03	R67041a SH Blue Whale Catalogue	-	-	2,437	2,437	-	-	2,437	Ongoing
	68aRP04	R67024 Photo ID SR Right Whales in Brazil and Argentina	-	-	2,000	2,000	-	-	2,000	Ongoing
Reports										
RMP	RP02	R67023 Amendment of RMP Guidelines	1,500	-	-	1,500	-	(1,250)	250	Delayed
E	RP04	RO003 SOCER	-	3,000	-	3,000	-	(3,000)	-	Complete
2021 Projects Started in Advance										
SH	68bRP01	R67032 Pygmy Blue Whale Pre-Assessments	-	-	-	-	-	(6,582)	(6,582)	Complete
SH	68bRP05	R67034 Acoustic Catch Separation Durban	-	-	-	-	-	(5,605)	(5,605)	Complete
Sec.	68bRP22	RO007 Secretariat Database Support	-	-	-	-	-	(3,771)	(3,771)	Complete
Old Year / Ongoing Projects										
		R66006 JCRM SOWER	34,288	-	-	34,288	-	(638)	33,650	Near Completion
		R66009 RMP Abundance Estimates Diagnostics and Testing	2,116	-	-	2,116	-	-	2,116	Ongoing
		R66014 AWMP Developers Fund	7,044	-	-	7,044	-	-	7,044	Complete
		R66017 Data Archiving NI Ocean Humpbacks	-	-	-	-	-	-	-	Complete
		R66019 Acoustic Monitoring Pygmy Blue	1,150	-	-	1,150	-	(1,150)	-	Complete
		R66021 Entanglement Database	4,106	-	-	4,106	-	-	4,106	Cancelled
		R66029 Develop Online Database for Progress Reports	2,302	-	-	2,302	-	(556)	1,746	Complete
		R66031 Priority Arabian Sea Humpbacks	913	-	-	913	-	-	913	Ongoing
		R66036 Development of Permanent Blue W Reference Library	4,000	-	-	4,000	-	-	4,000	Ongoing
		Cumulative Impacts Pre-Meet (CDOC)	9,817	-	-	9,817	-	-	9,817	Not Started
		Develop web-based system for data entry to IWC ship strike database	2,024	-	-	2,024	-	-	2,024	Complete
		Masking & Ship Noise	4,000	-	-	4,000	-	-	4,000	Delayed
		Historic Catch Data	2,988	-	-	2,988	-	-	2,988	Not Started
		Total	239,747	226,365	-	466,112	7,039	(96,784)	376,367	

Appendix Aii – Research Fund Position 2021

Sub-Com	RP	Project	2021 Opening Balance	2021 Reallocation of Funds	2021 Budget	2021 Total Budget	2021 Income	2021 Expenditure	Committed	2021 Forecast Closing Balance	Project Status	Project Focus Region
(Contingency)		Contingency Fund	33,242	8,322	3,284	44,848			-	44,848		n/a
ALL		Set aside to support Commission Recommendations	5,703	(5,703)		-			-	-		n/a
ALL		RO001 Invited Participants	76,535	(1,682)	25,147	100,000			-	100,000	Delayed - due to COVID	n/a
2021 Projects												
Meetings / Workshops												
CMP	68bRP11	R67026 SWA Right Whale CMP Workshop	-		7,600	7,600			(7,600)	-	Delayed - due to COVID	Argentina
CMP	68bRP12	R67027 CAHW CMP Workshop	-		11,460	11,460			(11,460)	-	Delayed - due to COVID	Panama, Costa Rica, Nicaragua, El Salvador, Honduras, Guatemala, Mexico
ASI	68aRP05	R67025 Pre-Meeting of the Abundance Steering Group	2,000		4,000	6,000			(6,000)	-	In Progress	n/a
CMP	68bRP23	R67028 Franciscana Workshop	-	1,350	15,250	16,600			(16,600)	-	Delayed - due to COVID	Brazil, Uruguay, Argentina
E	68bRP24	R67029 Climate Change Workshop	-	13,621	6,379	20,000			(20,000)	-	Delayed - due to COVID	n/a
RMP	68bRP28	R67013 Implementation Review NP Minke Whales	14,273	727		15,000			(15,000)	-	Delayed - other reason	North Pacific/Japan
WW	68bRP30	R67030 Chile & Peru Whale Watching Workshop	-		4,210	4,210			(4,210)	-	Delayed - due to COVID	Chile & Peru
E	RP06	R67022 2019 Marine Debris Workshop	6,527	(6,527)		-			-	-	Complete	n/a
Modelling / Computing												
IA	68bRP15	R67031 Computing Support to WNP Minke	-	7,594	5,906	13,500			(13,500)	-	In Progress	North Pacific/Japan
IA	RP20/68bRP17	R67010 In-depth Assessment of NP Sei Whales	2,500		2,500	5,000			(5,000)	-	In Progress	North Pacific
Research												
SH	68bRP01	R67032 Pygmy Blue Whale Pre-Assessments	(6,582)	6,582	7,535	7,535			(7,535)	-	In Progress	Southern Hemisphere
SH	68bRP02	R67033 Acoustics Blue Whale Oman	-		12,000	12,000		(4,000)	(8,000)	-	In Progress	Oman
SH	68bRP05	R67034 Acoustic Catch Separation Durban	(5,605)	5,605		(0)			-	(0)	Complete	South Africa
SH	68bRP07	R67035 Mid-Latitude Antarctic Blue Whale Acoustics	-	1,040	3,360	4,400			(4,400)	-	In Progress	Antarctic
CMP	68bRP08	R67036 ASHW Songs India	-		11,897	11,897		(5,148)	(6,749)	-	In Progress	India
CMP	68bRP09	R67037 ASHW Body Conditions & Fisheries Mapping	-		12,825	12,825		(6,413)	(6,412)	-	In Progress	Arabian Sea/Oman
CMP	68bRP10	R67038 Southeast Pacific Right Whale Acoustics	-		20,000	20,000		(10,000)	(10,000)	-	In Progress	Chile
IA	68bRP16	R67039 NPHW Mixed Stock Analysis	-		13,200	13,200			(13,200)	-	In Progress	North Pacific
E	RP07	RO002 POWER Cruise	48,034			48,034			(32,320)	15,714	In Progress	North Pacific
SM / CMP	68bRP27	R67040 Franciscana Aerial Survey	-		23,820	23,820			(23,820)	-	Delayed - due to COVID	Uruguay
Databases												
HIM	RP18	RO005 Ship Strike Coordination	3,614		8,886	12,500		(12,500)		-	Complete	n/a
	68aRP03	R67041a SH Blue Whale Catalogue	2,437	2,106	15,494	17,600		(8,800)	(8,800)	-	In Progress	Southern Hemisphere
SH	68bRP03	R67041b SH Blue Whale Catalogue - Chile	-	5,010	5,418	10,428			(10,428)	-	Not Started	Chile
SH	68bRP03b	R67042 Reconciling Chilean Blue Whale Catalogue	-	2,000	-	2,000			(2,000)	-	Not Started	Chile
Secretariat	68bRP22	RO007 Secretariat Database Support	(3,771)	3,770	2,229	2,228		(2,228)	-	-	Complete	n/a
Reports												
E	RP04	RO003 SOCER	-		4,000	4,000		(2,667)	(1,333)	-	In Progress	Pacific Ocean
Old Year / Ongoing Projects												
	68aRP01	R67018 Exploration of Survey Methods - West Australian BSD Humpbacks	4,000			4,000			(4,000)	-	In Progress	Australia
EM	RP08	R67007 Ecosystem Functioning Workshop 2020	20,550			20,550			(20,550)	(0)	In Progress	n/a
CMP	RP16	Western Gray Whale CMP	10,500			10,500			(10,500)	-	Delayed - due to COVID	W North Pacific. Japan, Russia, USA, Korea, Mexico
IA	RP19	R66023 IA NP Humpbacks	11,481			11,481			(11,481)	-	Delayed - due to COVID	North Pacific
WW	RP27	R67008 MAWI Workshop	17,000			17,000			(17,000)	-	Delayed - due to COVID	n/a
NH	RP37	R67017 Comparative biology, health, status and future NA Right Whales	10,000			10,000			(10,000)	-	In Progress	North Atlantic
CMP	RP10	R66032 Strandings Emergency Response	9,915			9,915			(9,915)	-	In Progress	n/a

Sub-Com	RP	Project	2021 Opening Balance	2021 Reallocation of Funds	2021 Budget	2021 Total Budget	2021 Income	2021 Expenditure	Committed	2021 Forecast Closing Balance	Project Status	Project Focus Region
CMP	RP11	R67006 Population Dynamics SR Whales Peninsula Valdes	1,400			1,400			(1,400)	-	In Progress	Argentina
CMP	RP12	R67009 Abundance Estimates Franciscana Buenos Aires	1,775			1,775			(1,775)	-	In Progress	Argentina
CMP	RP15	Quantitative assessment of threats to Arabian Sea humpback whales using existing photographic and UAV data	7,291			7,291		(3,650)	(3,641)	-	In Progress	Arabian Sea/Oman
RMP	RP02	R67023 Amendment of RMP Guidelines	250			2,366			(2,366)	-	Delayed - other reason	n/a
	68aRP04	R67024 Photo ID SR Right Whales in Brazil and Argentina	2,000	2,116		2,000			(2,000)	-	Complete	Brazil & Argentina
		R66006 JCRM SOWER	33,650			33,650			(17,000)	16,650	In Progress	Southern Ocean
		R66031 Priority Arabian Sea Humpbacks	913			913				913	Complete	Arabian Sea/India
		R66036 Development of Permanent Blue W Reference Library	4,000			4,000			(4,000)	-	In Progress	n/a
		Cumulative Impacts Pre-Meet (CDOC)	9,817			9,817			(9,817)	-	Delayed - due to COVID	n/a
		Masking & Ship Noise	4,000			4,000			(4,000)	-	Delayed - due to COVID	n/a
		Historic Catch Data???	2,988			2,988			(2,988)	-	In Progress	Russia
CLOSED PROJECTS												
							-	(55,406)	(366,800)	178,124		
		R66009 RMP Abundance Estimates Diagnostics and Testing	2,116	(2,116)		-						
		R66014 AWMP Developers Fund	7,044	(7,044)		-						Reallocated to IPs in 2021
		R66029 Develop Online Database for Progress Reports	1,746	(1,746)		-						
		R66021 Entanglement Database	4,106	(4,106)		-						
SH	RP29	R67016 Catch Series SR Whales	11,060	(11,060)		-						£5,010 to SH BW Catalogue (Chile), £5,010 to Durban, £1,040 to Mid Lat BW Acoustics
		Develop web-based system for data entry to IWC ship strike database	2,024	(2,024)		-						
SM	RP26	R67015 Guiana Dolphin Pre Assessment	1,350	(1,350)		-						Underspend on project to Franciscana
RMP	RP23	RO004 Computing Support	8,120	(8,120)		-						£7,594 to WNP Minke, £526 underspend taken to contingency
E	RP05	Noise Pre-Meeting	8,400	(8,400)		-						£8,400 from Noise to Climate Change WS
SH	RP28	R67020 Updated Catch Series and Assessments of Four Pygmy Blue Whale Populations	(35)	35		-						Minor overspend taken from contingency
Total			376,367	-	226,400	600,330						

Appendix B – Small Cetaceans Fund

	Heinrich Population Size and Status Chilean Dolphins	Hong Yu - Marine Mammal Consumption in China	River Dolphin Workshop	Marcondes - Fisheries Characteristics in SE Brazil	Small Cetaceans Task Team	Projects in Latin America	Unassigned	Total	Notes
Opening Balance 01/01/2020	1,992	1,270	-	639	775	-	54,822	59,498	
<u>Income</u>									
Interest income	-		-		-	-	191	191	
Voluntary Contributions								-	
Government of UK							20,000	20,000	
Animal Welfare Institute							1,293	1,293	USD 1,666
Campaign Whale							500	500	
CSI						1,164		1,164	USD 1,500
Dolphin Connection							388	388	USD 500
Humane Society International					775			775	USD 1,000
OceanCare							1,000	1,000	
SeaLegacy							155	155	USD 200
Whaleman Foundation							388	388	USD 500
Total Income	-	-	-	-	775	1,164	23,916	25,855	
<u>Expenditure</u>									
Miscellaneous	-		14		-	-	-	14	
Contractor Remuneration	(1,400)	(1,270)			-	-	-	(2,670)	
Bank Charges			(5)				(5)	(10)	
Transfers of Budget	-		(9)		-	-	11,924	11,914*	
Total Expenditure	(1,400)	(1,270)	-	-	-	-	11,919	9,249	
Closing Balance 31/12/2020	592	-	-	639	1,550	1,164	90,657	94,603	
Contractor Remuneration	(592)							(592)	
Spend to 30/04/2021	-	-	-	639	1,550	1,164	90,657	94,011	
Commitments:				(639)				(639)	
Unallocated Funds After Commitments	-	-	-	-	1,550	1,164	90,657	93,372	

*£11,914 River dolphin workshop funds reimbursed by the SC in 2020

Appendix C – Southern Ocean Research Partnership Fund

	Friedlaender Baleen Whales	deBruyn Habitat Use of Killer Whales	Miller Annotated Library	Harcourt Antarctic Blue Whale Krill Interactions	Herr Recovery Status & Ecology SH Fin	Friedlaender Pregnancy in SO Humpbacks	Friedlaender Foraging Behaviour in Baleen Whales	Charassin Breeding Strategies of SH Humpback Whales	Kelly Long Range UAVs	Buchan Call Densities Antarctic Blue & Fin	Lang Demographic History of Blue & Fin Whales in the Antarctic	Zerbini Assessing Blubber Thickness to Inform Tag Development	Sirovic Acoustic Ecology of Foraging Antarctic Blue Whales	Carroll Circumpolar Analysis Foraging Behaviour Antarctica	Bengston Humpback Sea-Ice Ecosystem Monitoring	Baker Migratory Connectivity of Humpbacks	Reisinger Ecology & Connectivity of Killer Whales SA & Indian Oceans	Iniguez Baleen & Toothed Whales in Scotia & Antarctic Peninsula	Branch Somatic Growth Blue Whales	Andrews-Goff Remote Aerial Deployment Sampling	Bengston-Nash Extracting standardised health parameter data	Branch Insights into Antarctic Blue Whale Population Structure	Buchan Acoustic population identifiers for fin whales Chile	Butterworth Southern right whale demographic parameters	Carroll Foraging ecology of the southern right whale in the Indo-Pacific	Unassigned	Total	
Opening Balance 01/01/2020	5,221	2,500	1,200	4,701	20,461	4,991	3,157	5,296	7,639	10,343	22,710	5,602	17,831	9,263	12,884	6,594	8,408	14,040	8,144								155,524	326,507
Allocation of Budget																				9,520	40,230	30,255	8,800	25,250	15,900	(129,955)	-	
Income																												
Interest Income																											1,050	1,050
Total Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,050	1,050	
Expenditure																												
Contractor Remuneration			(1,200)					(5,300)						(9,273)														(15,773)
Insurances																										(1,328)	(1,328)	
Bank Charges						5		4	5			(2)		10	5				5							(47)	(15)	
Total Expenditure	-	-	(1,200)	-	-	5	-	(5,296)	5	-	-	(2)	-	(9,263)	5	-	-	-	5	-	-	-	-	-	-	(1,376)	(17,116)	
Closing Balance 31/12/2020	5,221	2,500	-	4,701	20,461	4,996	3,157	-	7,644	10,343	22,710	5,600	17,831	-	12,889	6,594	8,408	14,040	8,149	9,520	40,230	30,255	8,800	25,250	15,900	25,244	310,441	
Commitments																												
Contract costs committed but not yet spent	(5,221)	(2,500)		(4,701)	(20,461)	(4,996)	(3,157)	-	(7,644)	(10,343)	(22,710)	(5,600)	(17,831)		(12,889)	(6,594)	(8,408)	(14,040)	(8,149)	(9,520)	(40,230)	(30,255)	(8,800)	(25,250)	(15,900)		(285,197)	
Revised Closing Balance 31/12/2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25,244	25,244