

Resolution No. 5
Financial, Budgetary and Administrative Matters
2010-2012

Recalling Article 6.1 c) of the Agreement on the Conservation of Small Cetaceans of the Baltic, North East Atlantic, Irish and North Seas¹ (hereinafter referred to as "the Agreement"), which states that the Meeting of Parties shall consider and decide upon "the establishment and review of financial arrangements and the adoption of a budget for the forthcoming three years";

Having regard to Article 7 of the Agreement, which states that the Parties agree to share the cost of the budget according to the United Nations scale of assessment and that these sums shall be paid to the government or international organization hosting the Secretariat;

Recalling the Resolution on Financial and Budgetary Matters adopted at the Fifth Session (The Hague, Netherlands, December 2006);

Recognizing the need to provide sufficient resources, including manpower, to enable the Secretariat of the Agreement to continue to carry out the Agreement's Work Plan and to serve its Parties;

Appreciating the willingness of the Parties to the Convention on Migratory Species (CMS) to continue to provide Secretariat services to ASCOBANS (CMS Res.9.14, Rome, Italy, December 2008);

Accepting that CMS will not bear any additional costs arising in connection with the organizational solution for ASCOBANS;

Recognizing the ongoing intersessional CMS process of its future shape, which is also of great importance with regard to ASCOBANS' future shape and may create new possibilities for increasing the effectiveness and efficiency of ASCOBANS' operation;

Expecting that the Secretariat of the Agreement shall cooperate effectively with other Agreement Secretariats within the UNEP/CMS Agreements Unit;

Noting with appreciation the establishment of a CMS Information, Capacity Building and Fundraising Unit, which offers to provide services to the co-located Agreement Secretariats if these agree to contribute to the expenditures involved;

Appreciating that the financial situation of the Agreement has improved markedly since the previous Session as a result of the change in currency for subscriptions, substantial in-kind support received and careful stewardship by the Secretariat;

Supporting the efforts of the Secretariat to find the most cost-effective solution for Information Technology Services for the Secretariat;

Giving special thanks to the German Government for providing, and agreeing to continue to provide, the accommodation for the Secretariat on a rent-free basis and its annual voluntary contribution of 25,600 Euro in support of special measures and projects aimed at improving the implementation of the Agreement;

Acknowledging with appreciation also the additional support provided by various Parties on a voluntary basis to contribute to the implementation of the Agreement;

¹ For Parties that have not yet accepted the Amendment of the Agreement as adopted in MOP4 Resolution No. 4 (2003): Agreement on the Conservation of Small Cetaceans of the Baltic and North Seas

The Meeting of the Parties to ASCOBANS

1. *Adopts* the budget for 2010-2012 attached as Annex 1 to this Resolution and agrees to the scale of annual contributions contained in Annex 2;
2. *Reiterates* that in accordance with Paragraph 7.2 of the Agreement, the annual contributions are to be paid in fully convertible Euros as soon as practicable after the end of March and no later than the end of June of the calendar year to which they relate;
3. *Agrees* that there shall be maintained a working capital at a constant level of at least 15 per cent of estimated annual expenditure or three months' salaries, whichever is higher;
4. *Takes note* of the medium-term plan for 2010-2015 attached at Annex 3 to this Resolution;
5. *Invites* Parties and Non-Party Range States, governmental, intergovernmental and nongovernmental organizations, and other stakeholders to make voluntary contributions towards special activities for the implementation of the Agreement;
6. *Encourages* Parties to consider financing Junior Professional Officers or providing interns, volunteers and technical experts to the Secretariat to increase its capacity in accordance with the United Nations rules and regulations and to agree on providing modest funding within the approved budget of the Agreement to cover the applicable overhead charges for such staff;
7. *Instructs* the Secretariat to report on its income and expenditure to the Advisory Committee at each of its meetings, and to report back to the Meeting of Parties at its next session;
8. *Authorizes* the Advisory Committee to decide upon withdrawals from the Trust Fund reserve in the event of unforeseen major shortfalls on established budget lines and subject to the provision of satisfactory documentation by the Secretariat;
9. *Decides* to continue the current Secretariat arrangements and *therefore decides* that from 1 January 2010 the UNEP/CMS Secretariat shall serve for another provisional three year period as the Secretariat pursuant to provision No. 4 of the ASCOBANS Agreement, and that the Executive Secretary of UNEP/CMS shall be the acting Executive Secretary for ASCOBANS;
10. *Requests* the Advisory Committee to evaluate the Secretariat arrangements at its session in 2011; and *further requests* the results of this evaluation to be reported back to the Conference of the Parties (COP) to CMS in 2011 as a contribution to the debate on the future shape of CMS, followed in due time by the MOP of ASCOBANS in 2012, with the aim of identifying the best arrangements for the future;
11. *Requests* the Executive Director of UNEP to extend the duration of the trust fund to 31 December 2012;
12. *Invites* the Executive Director of UNEP to consider, on a case-by-case basis, the allocation of financial resources from the income generated under the Programme Support Costs from the Trust Fund for voluntary contributions (XV Fund) for the implementation of activities;
13. *Requests* the Executive Director of UNEP to consider, as appropriate, providing financial support for special activities;
14. *Approves* the Terms of Reference for the administration of the Trust Fund as set out in Annex 4 to this Resolution, for the period 2010-2012.

Budget for 2010-2012 – ASCOBANS Trust Fund (BA) in Euro

BL	Budget Item	2010	2011	2012	Total
		EUR	EUR	EUR	EUR
10	PERSONNEL				
1100	Professional Staff				
1101	Executive Secretary (D1); 3%	5,263	5,368	5,476	16,107
1102	CMS Professional Staff (P4), 15% (ASCOBANS Senior Advisor)	19,584	19,976	20,375	59,935
1103	Associate Coordination Officer (P2), 75%	61,200	62,424	63,672	187,296
1220	Professional Consultancies and fractional CMS Staff time	8,000	8,240	8,487	24,727
1300	Administrative Support				
1301	General Services: Administrative Assistant (GS-5), 50%	36,750	38,588	40,517	115,854
1600	Travel on Official Business				
1601	Secretariat Staff	4,370	4,501	4,636	13,507
1602	Experts on Mission	1,500	1,545	1,591	4,636
1999	Personnel Subtotal	136,667	140,642	144,755	422,063
20	SUBPROJECTS				
2201	Conservation Projects	1,590	1,591	1,591	4,772
2999	Subprojects Subtotal	1,590	1,591	1,591	4,772
30	MEETINGS				
3301	Meeting of Parties	0	0	3,000	3,000
3302	Meeting of the Advisory Committee	3,000	3,090	3,183	9,273
3999	Meetings Subtotal	3,000	3,090	6,183	12,273
40	EQUIPMENT AND PREMISES				
4100	Expendable Equipment				
4101	Miscellaneous Office Supplies	753	776	799	2,327
4200	Non-Expendable Equipment				
4201	Office Equipment	905	905	905	2,715
4300	Premises				
4301	Rent and Maintenance Costs	0	0	0	0
4999	Equipment and Premises Subtotal	1,658	1,681	1,704	5,042

BL	Budget Item	2010	2011	2012	Total
		EUR	EUR	EUR	EUR
50	MISCELLANEOUS COSTS				
5100	Operation and Maintenance				
5101	Operation/Maintenance computers	538	554	571	1,663
5102	IT Services	10,000	10,000	10,000	30,000
5103	Operation/Maintenance of printers	215	221	228	665
5200	Reporting Costs				
5201	Information Material/Outreach and Education Work	1,500	1,500	1,500	4,500
5202	Reference Material	107	110	114	331
5203	Website Maintenance and Development	2,000	2,060	2,122	6,182
5300	Sundry				
5301	Telephone and Fax	591	609	627	1,827
5302	Postage and Miscellaneous	1,500	1,545	1,591	4,636
5401	Hospitality	0	0	0	0
5999	Miscellaneous Costs Subtotal	16,451	16,600	16,753	49,803
	SUBTOTAL	159,366	163,603	170,985	493,954
6000	Programme Support Cost (PSC), 13%	20,718	21,268	22,228	64,214
	GRAND TOTAL	180,084	184,871	193,213	558,168

**Scale of Contributions by Parties
to the UNEP/ASCOBANS Trust Fund for 2010-2012 in Euro**

Party	Scale of Assessment (2009)	in %	2010	2011	2012	Total
Belgium	1.102	7.495	13,498	13,857	14,482	41,836
Denmark	0.739	5.026	9,052	9,292	9,712	28,055
Finland	0.564	3.836	6,908	7,092	7,412	21,412
France	6.301	20.000	36,017	36,974	38,643	111,634
Germany	8.577	20.000	36,017	36,974	38,643	111,634
Lithuania	0.031	0.211	380	390	407	1,177
Netherlands	1.873	12.739	22,941	23,551	24,614	71,107
Poland	0.501	3.408	6,136	6,300	6,584	19,020
Sweden	1.071	7.284	13,118	13,467	14,075	40,660
United Kingdom	6.642	20.000	36,017	36,974	38,643	111,634
Total	27.401	100.000	180,084	184,871	193,213	558,168

Medium Term Plan for 2010-2015 in Euro

Budget Item	Description	2010	2011	2012	2013	2014	2015
1100	Professional Staff	86,047	87,768	89,523	92,209	94,975	97,825
1200	Consultants	8,000	8,240	8,487	8,742	9,004	9,274
1300	Administrative Support	36,750	38,588	40,517	41,732	42,984	44,274
1600	Travel on Official Business	5,870	6,046	6,227	6,414	6,607	6,805
2200	Subprojects	1,590	1,591	1,591	1,639	1,688	1,739
3300	Meetings	3,000	3,090	6,183	3,278	3,377	6,756
4000	Equipment	1,658	1,681	1,704	1,755	1,808	1,862
5100	Operation and Maintenance	10,753	10,776	10,799	11,123	11,457	11,800
5200	Reporting Costs and Information Material	3,607	3,670	3,735	3,847	3,963	4,082
5300	Sundry	2,091	2,154	2,218	2,285	2,353	2,424
5400	Hospitality	0	0	0	0	0	0
	SUBTOTAL	159,366	163,603	170,985	173,024	178,215	186,840
6000	13% PSC	20,718	21,268	22,228	22,493	23,168	24,289
	TOTAL	180,084	184,871	193,213	195,518	201,383	211,129

**TERMS OF REFERENCE FOR THE ADMINISTRATION OF THE TRUST FUND
FOR THE AGREEMENT ON THE CONSERVATION OF SMALL CETACEANS OF
THE BALTIC, NORTH EAST ATLANTIC, IRISH AND NORTH SEAS**

1. The Trust Fund for the Agreement on the Conservation of Small Cetaceans of the Baltic, North East Atlantic, Irish and North Seas (hereinafter referred to as the Trust Fund) shall be extended for a period of three years to provide financial support for the aims of the Agreement, taking into account the merger of the ASCOBANS Secretariat with the Secretariat of CMS, but maintaining a separate budget for ASCOBANS.
2. The financial period shall be for three calendar years beginning 1 January 2010 and ending 31 December 2012.
3. The Trust Fund shall be administered by the Executive Director of the United Nations Environment Programme (UNEP), subject to the approval of the Governing Council of UNEP and the consent of the Secretary-General of the United Nations.
4. The administration of the Trust Fund shall be governed by the Financial Regulations and Rules of the United Nations, the Staff Regulations and Rules of the United Nations, and other administrative policies or procedures, promulgated by the Secretary-General of the United Nations.
5. In accordance with United Nations rules, UNEP shall deduct from the income of the Trust Fund an administrative charge equal to 13 per cent of the expenditure charged to the Trust Fund in respect of activities financed under the Trust Fund.
6. In the event that the Parties wish the Trust Fund to be extended beyond 31 December 2012, the Executive Director of UNEP shall be so advised in writing immediately after the sixth session of the Meeting of Parties. It is understood that such extension of the Trust Fund shall be decided at the discretion of the Secretary-General of the United Nations.
7. The financial resources of the Trust Fund for 2010-2012 shall be derived from:
 - (a) The contributions made by the Parties by reference to Annex 2, including contributions from any new Parties;
 - (b) Further contributions from Parties and contributions from States not Parties to the Agreement, other governmental, intergovernmental and non-governmental organisations and other sources.
8. All contributions to the Trust Fund shall be paid in Euros. For contributions from States that become Parties after the beginning of the financial period, the initial contribution (from the thirtieth day after deposit of the instrument of ratification, acceptance or accession until the end of the financial period) shall be determined pro rata based on the contribution of other States Parties on the same level on the United Nations scale of assessment, as it applies from time to time. However, if the contribution of a new Party determined on this basis would be more than 20 per cent of the budget, the contribution of that Party shall be 20 per cent of the budget for the financial year of joining (or pro rata for a part-year). Contributions of Parties acceding to the Agreement during the ongoing triennium will not be used to reduce the subscriptions of existing Parties during that triennium, but will rather flow into the Agreement trust fund. Contributions for all Parties throughout the triennium 2010-2012 shall be based on the UN Scale of Assessments applicable at the time of adoption of this resolution. Contributions shall be paid in annual instalments. The contributions shall be

due on 1 January 2010, 2011 and 2012. Contributions shall be paid into the following account:

UNEP Euro Account
Account No. 6161603755
JP Morgan AG
Junghofstr. 14
60311 Frankfurt/Main, Germany
Bank code number 501 108 00
SWIFT No. CHASDEFX
IBAN: DE 56501108006161603755

9. For the convenience of the Parties, for each of the years of the financial period the Executive Director of UNEP shall as soon as possible notify the Parties to the Agreement of their assessed contributions.

10. Contributions received into the Trust Fund that are not immediately required to finance activities shall be invested at the discretion of the United Nations, and any income shall be credited to the Trust Fund.

11. The Trust Fund shall be subject to audit by the United Nations Board of Auditors.

12. The budget estimates covering the income and expenditure for each of the three calendar years constituting the financial period to which they relate, prepared in Euros, shall be submitted to the ordinary session of the Meeting of Parties to the Agreement.

13. The estimates of each of the calendar years covered by the financial period shall be divided into sections and objects of expenditures, shall be specified according to budget lines, shall include references to the programmes of work to which they relate, and shall be accompanied by such information as may be required by or on behalf of the contributors, and such further information as the Executive Director of UNEP may deem useful and advisable. In particular estimates shall also be prepared for each programme of work for each of the calendar years, with expenditure itemised for each programme so as to correspond to the sections, objects of expenditure, and budget lines described in the first sentence of this paragraph.

14. In addition to the budget estimates for the financial period described in the preceding paragraphs, the Secretariat of the Agreement, in consultation with the Advisory Committee and the Executive Director of UNEP, shall prepare a medium-term plan as envisaged in Chapter III of the Legislative and Financial Texts Regarding the United Nations Environment Programme and the Environment Fund. The medium-term plan will cover the years 2010-2015, inclusive, and shall incorporate a draft budget for the financial period 2010-2015.

15. The proposed budget and medium-term plan, including all the necessary information, shall be dispatched by the Secretariat to all Parties at least ninety days before the date fixed for the opening of the ordinary session of the Meeting of Parties.

16. The budget and medium-term plan shall be adopted by a three-quarters majority of the Parties present and voting at the ordinary session.

17. In the event that the Executive Director of UNEP anticipates that there might be a shortfall in resources over the financial period as a whole, the Executive Director shall consult with the Secretariat, who shall seek the advice of the Advisory Committee through the Chair as to its priorities for expenditure.

18. Commitments against the resources of the Trust Fund may be made only if they are covered by the necessary income of the Agreement. No commitments shall be made in advance of the receipt of contributions. In the case of voluntary (non-statutory) contributions by Parties or non-Party Range States, commitments may be made immediately upon conclusion of the relevant donor agreement.

19. At the beginning of the first calendar year of a triennium, the Secretariat, after seeking the advice of the Parties through the Chair of the Advisory Committee, shall be authorised to allocate the surplus of the previous triennium left in the Trust Fund above and beyond the six-month operational reserve² to reducing the annual contributions of Parties for the second and third years of that triennium, in accordance with their scales of assessments for the ASCOBANS budget.

20. Upon the request of the Secretariat of the Agreement, after seeking the advice of the Advisory Committee, the Executive Director of UNEP should, to the extent consistent with the Financial Regulations and Rules of the United Nations, make transfers from one budget line to another. At the end of any calendar year within the financial period, the Executive Director of UNEP may transfer any uncommitted balance of appropriations to the following calendar year, provided that the total budget approved by the Parties is not exceeded, unless this is specifically sanctioned in writing by the Advisory Committee.

21. At the end of each calendar year within the financial period³, the Executive Director of UNEP shall submit to the Parties, through the UNEP/ASCOBANS Secretariat, the accounts for the year. The Executive Director shall also submit, as soon as practicable, the audited accounts for the financial period. These shall include full details of actual expenditure compared to the original provisions for each budget line.

22. Those financial reports required to be submitted by the Executive Director of UNEP shall be transmitted simultaneously by the Secretariat of the Agreement to the members of the Advisory Committee.

23. The Secretariat of the Agreement shall provide the Advisory Committee with an estimate of proposed expenditures over the coming year simultaneously with, or as soon as possible after, distribution of the accounts and reports referred to in the preceding paragraphs.

24. The present terms of reference shall be effective from 1 January 2010 to 31 December 2012.

² The operational reserve amounts to 15% of the budget of a calendar year or three months' salaries, whichever is higher.

³ The calendar year 1 January to 31 December is the accounting and financial year, but the accounts official closure date is 31 March of the following year. Thus, on 31 March the accounts of the previous year have to be closed, and it is only then that the Executive Director can submit the accounts of the previous calendar year.