

DRAFT RESOLUTION:**FINANCIAL AND ADMINISTRATIVE MATTERS 2021-2024**

Recalling Article 6.1 c) of the Agreement on the Conservation of Small Cetaceans of the Baltic and North Seas (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", and *further recalling* Resolution 7.7 on Application of Article 6.1 of the Agreement allowing for four-year budgets,

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,

Appreciating that the financial situation of the Agreement has continued at a satisfactory level since the previous session, including through voluntary support received and careful stewardship by the Secretariat,

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

Acknowledging with appreciation also the additional support provided voluntarily by the Governments of Finland, France, Lithuania, the Netherlands, Poland, and Sweden to contribute to the implementation of the Agreement,

Recognizing the need to provide sufficient resources, including human resources, 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 Resolution 13.2, Gandhinagar, India, February 2020).

The Meeting of the Parties to ASCOBANS

1. *Adopts* the budget for 2021-2024 attached as Annex 1 to this resolution;
2. *Further adopts* the scale of annual contributions, based on the UN Scale of Assessment, as listed in Annex 2 to the present resolution and *decides* to apply that scale pro rata to new Parties;
3. *Agrees* that the maximum contribution shall be restricted to 20 per cent of the total budget;
4. *Reiterates* that in accordance with paragraph 7.2 of the Agreement, the annual contributions are to be paid 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;
5. *Decides* that all contributions to the Trust Fund shall be paid in Euros;
6. *Further decides* that a working capital shall be maintained at a constant level of at least 15 per cent of estimated annual expenditure or three months' salaries, whichever is higher;

7. *Requests* Parties that are required to pay a small contribution to consider paying for the whole financial period in one instalment;
8. *Decides* to continue the current Secretariat arrangements and therefore *requests* that the CMS Secretariat shall continue to serve as the Secretariat pursuant to provision No. 4 of the ASCOBANS Agreement;
9. *Instructs* the Secretariat to allocate the contributions of Parties that accede to the Agreement after 1 January 2021 towards the funding of approved activities not covered by the core budget;
10. *Further instructs* the Secretariat to report on its income and expenditure to the Advisory Committee at its institutional sessions, and to report back to the Meeting of Parties at its next session;
11. *Requests* the Secretariat to monitor carefully exchange rate fluctuations and adjust levels of expenditure, where necessary;
12. *Further requests* the Secretariat to review other UNEP-administered Conventions' salary scales and, when relevant, provide one additional budget option with a sufficient budget allocation for staffing costs to accommodate any potential staff turn-over;
13. *Authorizes* the Advisory Committee to decide upon withdrawals from the Trust Fund of the core budget reserve in the event of unforeseen major shortfalls on established budget lines and subject to the provision of satisfactory documentation by the Secretariat;
14. *Authorizes* the Secretariat, subject to paragraph 12 above, to approve withdrawals from the fund balance to finance conservation projects approved by the Parties;
15. *Invites* Parties and Non-Party Range States, governmental, intergovernmental and non-governmental organizations to make voluntary contributions towards special activities for the implementation of the Agreement;
16. *Encourages* Parties to consider financing Junior Professional Officers and/or providing technical experts to the Secretariat to increase its capacity;
17. *Requests* the Secretariat to provide Parties with a detailed list of ongoing and future activities and projects not covered by the core budget, to assist Parties and others to identify those they intend to fund;
18. *Requests* the Executive Director of the United Nations Environment Programme (UNEP) to extend the duration of the Trust Funds to 31 December 2024;
19. *Requests* the Executive Director of UNEP to consider, as appropriate, providing financial support for special activities;
20. *Approves* the terms of reference for the administration of the Trust Funds, as set out in Annex 3 to this Resolution, for the period 2021-2024; and
21. *Repeals* Resolution 8.13 at the end of the fiscal year.

Annex 1 to the Resolution

Budget for 2021-2024 ASCOBANS Trust Fund (BA)
(all figures in Euros)

YEAR BUDGET ITEM	2021	2022	2023	2024	TOTAL BUDGET
STAFF PERSONNEL					
Executive Secretary (D1) - 3%	6,476	6,605	6,738	6,872	26,691
CMS Senior Advisor (P4) - 15%	23,918	24,396	24,884	25,382	98,579
Associate Coordination Officer (P2) - 75%	99,873	101,870	103,907	105,986	411,636
Administrative Assistant (GS-5) - 50%	35,534	36,245	36,969	37,709	146,457
Consultants	2,040	2,040	2,040	4,080	10,200
STAFF PERSONNEL TOTAL	167,841	171,156	174,538	180,029	693,564
TRAVEL					
Staff travel	5,412	5,520	5,631	5,743	22,306
Experts travel	1,948	1,987	2,027	2,067	8,029
TRAVEL TOTAL	7,360	7,507	7,658	7,810	30,335
GRANTS OUT					
Conservation projects	-	-	-	-	-
GRANTS OUT TOTAL	-	-	-	-	-
MEETINGS					
Meeting of Parties	-	-	-	4,197	4,197
Meeting of the Advisory Committee	-	4,034	-	-	4,034
Meeting of Working Groups	1,020	1,020	1,020	1,020	4,080
MEETINGS TOTAL	1,020	5,054	1,020	5,217	12,311

YEAR BUDGET ITEM	2021	2022	2023	2024	TOTAL BUDGET
EXPENDABLE & NON-EXPENDABLE EQUIPMENT					
Office supplies	542	552	564	575	2,233
Office equipment	918	918	918	918	3,672
EXPENDABLE & NON-EXPENDABLE EQUIPMENT TOTAL	1,460	1,470	1,482	1,493	5,905
OPERATING COSTS					
Operation / maintenance computers	216	221	225	229	891
IT Services	11,040	11,261	11,487	11,716	45,504
Operation / maintenance of printers	324	331	337	344	1,336
Information material / outreach and education work	1,624	1,656	1,689	1,723	6,692
Reference material	130	132	135	137	534
Website maintenance and development	2,164	2,208	2,252	2,297	8,921
Tel and fax, postage and miscellaneous	1,082	1,104	1,126	1,148	4,460
OPERATING COSTS TOTAL	16,580	16,913	17,251	17,594	68,338
SUB-TOTAL	194,261	202,100	201,949	212,143	810,453
UN-PSC 13%	25,254	26,273	26,253	27,579	105,359
GRAND TOTAL	219,515	228,373	228,202	239,722	915,812

Annex 2 to the Resolution

Scale of Contributions by Parties to the ASCOBANS Trust Fund for 2021-2024
(all figures in Euros)

Country	UN Scale of Assessment		2021	2022	2023	2024	Total
	(2019)	%					
Belgium	0.821	6.660	14,620	15,209	15,198	15,965	60,992
Denmark	0.554	4.494	9,865	10,263	10,256	10,773	41,157
Finland	0.421	3.415	7,497	7,799	7,793	8,187	31,276
France	4.427	20.000	43,903	45,675	45,640	47,944	183,162
Germany	6.090	20.000	43,903	45,675	45,640	47,944	183,162
Lithuania	0.071	0.576	1,264	1,315	1,314	1,382	5,275
Netherlands	1.356	11.000	24,146	25,121	25,102	26,369	100,738
Poland	0.802	6.506	14,281	14,857	14,847	15,596	59,581
Sweden	0.906	7.349	16,133	16,784	16,772	17,618	67,307
United Kingdom	4.567	20.000	43,903	45,675	45,640	47,944	183,162
Total	20.015	100.000	219,515	228,373	228,202	239,722	915,812

Annex 3 to the Resolution

Terms of Reference

for the Administration of the Trust Funds for the Agreement on the Conservation of Small Cetaceans of the Baltic, North East Atlantic, Irish And North Seas

1. The Trust Funds 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 Funds) shall be extended for a period of four years to provide financial support for the aims of the Agreement.
2. The financial period for budgeting and reporting purposes of the Agreement shall be the period beginning 1 January 2021 and ending 31 December 2024.
3. The Trust Funds shall continue to be administered by the Executive Director of the United Nations Environment Programme (UNEP), subject to the approval of the Governing Council of UNEP.
4. The administration of the Trust Funds 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 expenditure of the Trust Funds an administrative charge equal to 13 per cent of the expenditure charged to the Trust Funds in respect of activities financed under the Trust Fund.
6. In the event that the Parties wish the Trust Funds to be extended beyond the financial period, the Executive Director of UNEP shall be so advised in writing at least three months before expiration of the financial period. It is understood that such extension of the Trust Funds shall be decided at the discretion of the Secretary-General of the United Nations.
7. The financial resources of the Trust Funds for 2021-2024 shall be derived from:
 - (a) The contributions made by the Parties by reference to Annex 2, including contributions from any new Parties; and
 - (b) Further contributions from Parties and contributions from States not Parties to the Agreement, other governmental, intergovernmental and non-governmental organizations and other sources.
8. All contributions to the Trust Fund shall be paid in Euros. Contributions shall be paid to the bank account of the United Nations based on the invoice provided by United Nations Environment Programme.
9. 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 were to 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 partial year). Contributions of Parties acceding to the Agreement during the ongoing financial period will not be used to reduce the subscriptions of existing Parties during that financial period but will rather flow into the Trust Fund of the core budget. Contributions for all Parties throughout the financial period shall be based on the UN Scale of Assessments applicable at the time of adoption of this resolution.

10. 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.
11. Contributions received into the Trust Funds 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 Funds.
12. The Trust Funds shall be subject to audit by the United Nations Board of Auditors.
13. The budget estimates covering the income and expenditure for each of the 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.
14. 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.
15. The proposed budget, 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 at which they are to be considered.
16. The budget 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 as to its priorities for expenditure.
18. Commitments against the resources of the Trust Funds may be made only if they are covered by the necessary income of the Agreement.
19. 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 specifically sanctioned by the Advisory Committee.
20. At the end of each calendar year within the financial period¹, the Executive Director of UNEP shall submit to the Parties, through the Secretariat of the Agreement, the year-end accounts. 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.
21. 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.
22. The present terms of reference shall be effective from 1 January 2021 to 31 December 2024.

¹ The calendar year from 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.