UN environment programme

ASCOBANS

AGREEMENT ON THE CONSERVATION OF SMALL CETACEANS OF THE BALTIC, NORTH EAST ATLANTIC, IRISH AND NORTH SEAS

ASCOBANS/AC30/Doc.17.2

2 July 2026

30th MEETING OF THE ADVISORY COMMITTEE
Bonn, Germany, 1–3 September 2026
Agenda Item 17.2

END-OF-TERM REPORT ON BUDGETARY ISSUES 2025

(Prepared by the Secretariat)

1. This report has been prepared using information provided by CMS Administrative and Finance Management Unit (AFMU). It is an update to the mid-term report 2025 presented to the ASCOBANS AC29 as ASCOBANS/AC29/Doc.16.3.

2. The report contains figures as recorded in the enterprise resource planning system 'Umoja' from 1 January to 31 December 2025. The report is presented in euro, which has been converted from the US dollar figure reports generated from Umoja and cleared by AFMU. All 2025 expenditure figures are converted from USD to EUR using the average UN operational rate of exchange for January to December 2025 at 0.891. All figures are rounded to the next full euro.

3. Voluntary contributions were received as follows:
   a) Germany – € 28,250 for supporting the long-term coordination of the ASCOBANS harbour porpoise action plans; and
   b) The Netherlands – € 10,000 for the strandings database, underwater noise review (USBL), and long-term coordination of HP action plans.

Income to the General Trust Fund

4. Assessed contributions for 2025 were all paid to the ASCOBANS General Trust Fund, as per Annex 2 of Resolution 10.8. Table 1 below shows the contributions as of 31 December 2025.

Table 1. Income to the General Trust Fund (in euro)

Country	Pledges for 2025	Contributions received for 2025
Belgium	17,306	17,306
Denmark	11,558	11,558
Finland	8,716	8,716
France	51,835	51,835
Germany	51,835	51,835
Lithuania	1,609	1,609[1]
Netherlands	28,781	28,781
Poland	17,494	17,494
Sweden	18,205	18,205
United Kingdom	51,835	51,835[2]
Total	**€ 259,174[3]**	**€ 259,174**

[1] Already received in December 2024.
[2] Already received in December 2024.
[3] In Resolution 10.8 the total scale of contributions for 2025 is € 259,176 for the same pledges. This difference is caused by the formula used to round to zero decimals.

Expenditure of the General Trust Fund

5. Table 2 below shows the approved budget for 2025 (as per Resolution 10.8) and the expenditures as recorded in Umoja as at 31 December 2025. The table also factors in the carry-over from 2024 of € 79,255.

6. The budget status at the end of December 2025 shows a deficit in staff salaries due to following reason: the salary estimates for 2025–2028, presented to MOP10, were derived from the 2023 salary scale for the “Professional and higher categories”, which remained in effect through December 2024. As of January 2025, the UN, based on the recommendation of the International Civil Service Commission, implemented a revised salary scale that increased its cost by nearly 9%. This increase resulted in the actual 2025 costs of Professional staff exceeding the budget approved by MOP10.

7. A total expenditure of € 263,103 has been reported for the period January to December 2025. Factoring in the carry-over from 2024 of € 79,255, a total amount of € 75,328 was subsequently available at the end of 2025.

Table 2. Expenditure and balance (in euro)

Budget Item	MOP-approved budget for 2025	Carry-over from 2024 budget	Expenditure as at 31 Dec 2025[4]	Balance as at 31 Dec 2025
Personnel (staff & consultants)				
Executive Secretary (D1), 2%	4,895	-	5,213	(318)
Senior Advisor (P4), 3%	5,542	-	5,737	(195)
Coordinator (P3), 90%	141,291	-	147,591	(6,300)
Administrative Assistant (G5), 50%	39,232	-	32,418	6,814
Consultants	6,000	-	3,781[5]	2,219
Total	**196,960**	**-**	**194,739**	**2,221**
Travel				
Staff travel	5,000	2,769	3,763[6]	4,006
Experts’ travel	2,000	-	1,047[7]	953
Total	**7,000**	**2,769**	**4,810**	**4,959**
Grants out				
Conservation projects	-	66,868	26,906[8]	39,962
Total	**-**	**66,868**	**26,906**	**39,962**
Meetings				
Meeting of the Parties	-	-	-	-
Meeting of the Advisory Committee	-	-	-	-
Meetings of Working Groups	4,000	-	-	4,000
Total	**4,000**	**-**	**-**	**4,000**
Expendable & non-expendable equipment				
Office supplies	300	-	-	300
Office equipment	900	-	-	900
Total	**1,200**	**-**	**-**	**1,200**
Operating costs				
Operation / maintenance of computers	200	-	-	200
IT Services	11,000	-	3,120	7,880
Operation / maintenance of printers	300	-	-	300

[4] Estimated expenditure in euro. Conversion rate used was $ 1 = € 0.891, the average UN exchange rate for the period from January to June 2025. Totals may be affected by rounding.
[5] AC29 report writer fee, and partial cost of MOP10 report writer.
[6] Coordinator travel to OSPAR-NEAFC 8th Collective Arrangement Meeting (Brussels, Belgium) and travel costs to ECS Conference (Ponta Delgada, Azores, Portugal) – both cost-shared with CMS; travel to ACCOBAMS MOP9 (Limassol, Cyprus).
[7] JG Chair travel to the ECS-ASCOBANS Workshop ‘Saving the critically endangered Baltic harbour porpoise’ (Azores, Portugal).
[8] Contracts with the Coordinators of the ASCOBANS Harbour Porpoise Action Plans.

Budget Item	MOP-approved budget for 2025	Carry-over from 2024 budget	Expenditure as at 31 Dec 2025[4]	Balance as at 31 Dec 2025
Information material / outreach work	500	500	783[9]	217
Reference material	-	-	-	-
Website maintenance and development	2,200	-	-	2,200
Postage and miscellaneous	1,000	-	416[10]	584
Umoja	5,000	-	2,062	2,938
Total	**20,200**	**500**	**6,380**	**14,320**
Sub-total	**229,360**	**70,137[11]**	**232,835**	**66,662**
UN PSC, 13%	29,817	9,117[12]	30,269	8,666
Grand Total	**259,177**	**79,255**	**263,103**	**75,328**

Action requested:

8. The Advisory Committee is requested to take note of and comment on the end-of-year report for 2025.

[9] 2024 ASCOBANS Outreach and Education Award trophy.
[10] Shipment of a marble whale sculpture from 'The Last 300' -exhibition, back to the artist in Southern Germany.
[11] There is a small difference with the 2024 carry-over balance due to exchange rate difference and PSC adjustments.
[12] The PCS was slightly miscalculated in Table 2 of ASCOBANS/AC29/Doc.16.3; now corrected. Consequently, the grand total carry-over from 2024 budget is € 365 higher than reported in AC29/Doc.16.3.