

Resolution No. 6

Financial, Budgetary and Administrative Matters for the Forthcoming Financial Period

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";

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 as a result of voluntary support received and careful stewardship by 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 in support of special measures and projects aimed at improving the implementation of the Agreement;

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

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. 10.1, Bergen, Norway, November 2011);

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

Expressing thanks to the Secretariat for producing various budget options for adoption by the 7th Meeting of the Parties;

The Meeting of the Parties:

1. *Adopts* the budget for 2013-2015 attached as Annex 1A to this resolution¹;

¹ This should be read as the budget 2013-2016 attached as Annex 1B to this Resolution, if Resolution No. 7 is agreed by all Parties of the Agreement.

2. *Further adopts* the scale of annual contributions, based on the UN Scale of Assessment, as listed in Annex 2A to the present resolution and to apply that scale pro rata to new Parties²;
3. *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;
4. *Decides* that all contributions to the Trust Fund shall be paid in Euros;
5. *Further decides* 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;
6. *Requests* Parties that are required to pay a small contribution to consider paying for the whole financial period in one instalment;
7. *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;
8. *Decides* to continue the current Secretariat arrangements and therefore *decides* that from 1 January 2013 the UNEP/CMS Secretariat shall serve for the next budgetary period as the Secretariat pursuant to provision No. 4 of the ASCOBANS Agreement, and that the Executive Secretary of UNEP/CMS shall be Acting Executive Secretary for ASCOBANS;
9. *Requests* the Secretariat to explore joint working arrangements within the CMS Family and further integration of the ASCOBANS and CMS Secretariats, taking note of the CMS Future Shape process, in order to enhance synergies and achieve a more cost-effective operation, and report to the next Advisory Committee Meeting;
10. *Further requests* the Secretariat, where practical and beneficial, to convene joint meetings of relevant groups within the CMS Family during the intersessional period;
11. *Also invites* Non-Party Range States, governmental, intergovernmental and non-governmental organizations and other sources to consider contributing to the implementation of the Agreement on a voluntary basis;
12. *Invites* non-governmental organizations to report collectively to the Advisory Committee about their financial and in-kind contributions to the Agreement and its activities, as well as the extent to which these non-governmental organizations are intentionally aligning their work with the ASCOBANS work plan;
13. *Encourages* Parties to consider financing Junior Professional Officers or providing technical experts to the Secretariat to increase its capacity;
14. *Further encourages* States not Party to the Agreement, governmental, intergovernmental and non-governmental organizations and other sources to consider contributing to the implementation of special activities;

² This should be read as the contributions 2013-2016 attached as Annex 2B to this Resolution, if Resolution No. 7 is agreed by all Parties of the Agreement.

15. *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 to identify those they intend to fund;
16. *Instructs* the Secretariat to allocate the contributions of Parties that accede to the Agreement after 1 January 2013 towards the funding of approved activities not covered by the core budget;
17. *Further 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;
18. *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;
19. *Authorizes* the Secretariat, subject to paragraph 5 above, to approve withdrawals from the fund balance to finance conservation projects approved by the Parties;
20. *Requests* the Executive Director of UNEP to extend the duration of the Trust Funds to 31 December 2015³;
21. *Requests* the Executive Director of UNEP to consider, as appropriate, providing financial support for special activities;
22. *Approves* the Terms of Reference for the administration of the Trust Funds, as set out in Annex 3 to this Resolution, for the financial period.

³ This should be read as 31 December 2016, if Resolution No. 7 is agreed by all Parties of the Agreement.

Annex 1A

Budget Estimates for 2013-2015– ASCOBANS Trust Fund (BA) in Euro

BL	Budget Item	2013	2014	2015	Total
		EUR	EUR	EUR	EUR
10	PERSONNEL				
1100	Professional Staff				
1101	Executive Secretary (D1); 3%	4,948	5,047	5,148	15,143
1102	CMS Professional Staff (P4), 15% (ASCOBANS Senior Advisor)	20,250	20,655	21,068	61,973
1103	Associate Coordination Officer (P2), 75%	63,750	65,025	66,326	195,101
1220	Professional Consultancies and fractional CMS Staff Time	6,000	6,000	7,000	19,000
1300	Administrative Support				
1301	General Services: Administrative Assistant (GS-5), 50%	41,327	42,154	42,997	126,477
1600	Travel on Official Business				
1601	Secretariat Staff	4,775	4,918	5,066	14,759
1602	Experts on Mission	1,639	1,688	1,739	5,066
1999	Personnel Subtotal	142,689	145,487	149,343	437,519
20	SUBPROJECTS				
2201	Conservation Projects	1,639	1,688	1,739	5,066
2999	Subprojects Subtotal	1,639	1,688	1,739	5,066
30	MEETINGS				
3301	Meeting of Parties	0	0	3,478	3,478
3302	Meeting of the Advisory Committee	3,278	3,376	0	6,654
3303	Meetings of Working Groups	1,500	1,545	1,591	4,636
3999	Meetings Subtotal	4,778	4,921	5,069	14,769
40	EQUIPMENT AND PREMISES				
4100	Expendable Equipment				
4101	Miscellaneous Office Supplies	600	618	637	1,855
4200	Non-Expendable Equipment				
4201	Office Equipment	905	905	905	2,715

BL	Budget Item	2013	2014	2015	Total
		EUR	EUR	EUR	EUR
4300	Premises				
4301	Rent and Maintenance Costs	-	-	-	-
4999	Equipment and Premises Subtotal	1,505	1,523	1,542	4,570
50	MISCELLANEOUS COSTS				
5100	Operation and Maintenance				
5101	Operation/Maintenance Computers	588	606	624	1,817
5102	IT Services	10,000	10,000	10,000	30,000
5103	Operation/Maintenance of printers	535	551	568	1,654
5200	Reporting Costs				
5201	Information Material/Outreach and Education Work	1,545	1,591	1,639	4,775
5202	Reference Material	117	121	124	362
5203	Website Maintenance and Development	2,185	2,251	2,318	6,754
5300	Sundry				
5301	Telephone and Fax	200	206	212	618
5302	Postage and Miscellaneous	1,000	1,030	1,061	3,091
5401	Hospitality	0	0	0	0
5999	Miscellaneous Costs Subtotal	16,170	16,355	16,546	49,071
	SUBTOTAL	166,781	169,975	174,238	510,994
6000	Programme Support Cost (PSC), 13%	21,682	22,097	22,651	66,429
	GRAND TOTAL	188,463	192,071	196,889	577,423

Annex 1B

Budget Estimates for 2013-2016– ASCOBANS Trust Fund (BA) in Euro

BL	Budget Item	2013	2014	2015	2016	Total
		EUR	EUR	EUR	EUR	EUR
10	PERSONNEL					
1100	Professional Staff					
1101	Executive Secretary (D1); 3%	4,948	5,047	5,148	5,251	20,394
1102	CMS Professional Staff (P4), 15% (ASCOBANS Senior Advisor)	20,250	20,655	21,068	21,489	83,463
1103	Associate Coordination Officer (P2), 75%	63,750	65,025	66,326	67,652	262,753
1220	Professional Consultancies and fractional CMS Staff Time	6,000	6,000	7,000	7,000	26,000
1300	Administrative Support					
1301	General Services: Administrative Assistant (GS-5), 50%	41,327	42,154	42,997	43,857	170,334
1600	Travel on Official Business					
1601	Secretariat Staff	4,775	4,918	5,066	5,218	19,977
1602	Experts on Mission	1,639	1,688	1,739	1,791	6,857
1999	Personnel Subtotal	142,689	145,487	149,343	152,258	589,776
20	SUBPROJECTS					
2201	Conservation Projects	1,639	1,688	1,739	1,791	6,857
2999	Subprojects Subtotal	1,639	1,688	1,739	1,791	6,857
30	MEETINGS					
3301	Meeting of Parties	0	0	0	3,582	3,582
3302	Meeting of the Advisory Committee	3,278	3,376	3,478	0	10,132
3303	Meetings of Working Groups	1,500	1,545	1,591	1,639	6,275
3999	Meetings Subtotal	4,778	4,921	5,069	5,221	19,989
40	EQUIPMENT AND PREMISES					
4100	Expendable Equipment					
4101	Miscellaneous Office Supplies	600	618	637	656	2,510
4200	Non-Expendable Equipment					
4201	Office Equipment	905	905	905	905	3,620

BL	Budget Item	2013	2014	2015	2016	Total
		EUR	EUR	EUR	EUR	EUR
4300	Premises					
4301	Rent and Maintenance Costs	-	-	-	-	-
4999	Equipment and Premises Subtotal	1,505	1,523	1,542	1,561	6,130
50	MISCELLANEOUS COSTS					
5100	Operation and Maintenance					
5101	Operation/Maintenance Computers	588	606	624	643	2,460
5102	IT Services	10,000	10,000	10,000	10,000	40,000
5103	Operation/Maintenance of printers	535	551	568	585	2,238
5200	Reporting Costs					
5201	Information Material/Outreach and Education Work	1,545	1,591	1,639	1,688	6,464
5202	Reference Material	117	121	124	128	489
5203	Website Maintenance and Development	2,185	2,251	2,318	2,388	9,141
5300	Sundry					
5301	Telephone and Fax	200	206	212	219	837
5302	Postage and Miscellaneous	1,000	1,030	1,061	1,093	4,184
5401	Hospitality	0	0	0	0	0
5999	Miscellaneous Costs Subtotal	16,170	16,355	16,546	16,742	65,813
	SUBTOTAL	166,781	169,975	174,238	177,572	688,566
6000	Programme Support Cost (PSC), 13%	21,682	22,097	22,651	23,084	89,514
	GRAND TOTAL	188,463	192,071	196,889	200,657	778,079

Annex 2A

**Scale of Contributions by Parties
to the UNEP/ASCOBANS Trust Fund for 2013-2015 in Euro**

Party	Scale of Assessment (2011)	in %	2013	2014	2015	Total EUR
Belgium	1.075	6.948	13,094	13,345	13,679	40,118
Denmark	0.736	4.757	8,965	9,136	9,366	27,467
Finland	0.566	3.658	6,894	7,026	7,202	21,123
France	6.123	20.000	37,693	38,414	39,378	115,485
Germany	8.018	20.000	37,693	38,414	39,378	115,485
Lithuania	0.065	0.420	792	807	827	2,426
Netherlands	1.855	11.989	22,595	23,027	23,605	69,227
Poland	0.828	5.351	10,085	10,279	10,536	30,900
Sweden	1.064	6.877	12,960	13,208	13,540	39,708
United Kingdom	6.604	20.000	37,693	38,414	39,378	115,485
Total	26.934	100.000	188,463	192,071	196,889	577,423

Annex 2B

**Scale of Contributions by Parties
to the UNEP/ASCOBANS Trust Fund for 2013-2016 in Euro**

Party	Scale of Assessment (2011)	in %	2013	2014	2015	2016	Total EUR
Belgium	1.075	6.948	13,094	13,345	13,679	13,941	54,059
Denmark	0.736	4.757	8,965	9,136	9,366	9,545	37,012
Finland	0.566	3.658	6,894	7,026	7,202	7,340	28,463
France	6.123	20.000	37,693	38,414	39,378	40,131	155,616
Germany	8.018	20.000	37,693	38,414	39,378	40,131	155,616
Lithuania	0.065	0.420	792	807	827	843	3,269
Netherlands	1.855	11.989	22,595	23,027	23,605	24,057	93,284
Poland	0.828	5.351	10,085	10,279	10,536	10,738	41,638
Sweden	1.064	6.877	12,960	13,208	13,539	13,799	53,506
United Kingdom	6.604	20.000	37,693	38,414	39,378	40,131	155,616
Total	26.934	100.000	188,463	192,071	196,889	200,657	778,079

Annex 3

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 the financial period provided for in paragraph 2 below 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 for budgeting and reporting purposes of the Agreement shall be the period beginning 1 January 2013 and ending 31 December 2015⁴.
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 income of the Trust Funds an administrative charge equal to 13 per cent⁵ 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 immediately after the eighth session of the Meeting of Parties. 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 the financial period 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 organizations and other sources.

⁴ This should be read as 31 December 2016, if Resolution No. 7 is agreed by all Parties of the Agreement.

⁵ 7 per cent for voluntary contributions by the European Union

8. All contributions to the Trust Fund shall be paid in Euros. Contributions shall be paid in annual instalments. The contributions shall be due on 1 January for each budget year. Contributions shall be paid into the following account:

UNEP Euro Account
Account No. 6161603755
IBAN: DE 56501108006161603755
JP Morgan AG
PO Box 60284
Junghoffstrasse 14
60311 Frankfurt/Main
Germany
Bank code number 501 108 00
SWIFT No. CHASDEFX

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. 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. 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 period⁶, the Executive Director of UNEP shall submit to the Parties, through the UNEP/ASCOBANS Secretariat, 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.

⁶ 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.