

Agenda Item 8.4

Administrative and Budgetary Issues
Financial, Budgetary and Administrative
Matters 2013-2015/16

Document 8-05

**Budget Proposals 2013-2015
or 2013-2016**

Action Requested

- Review budget options
- Introduce any changes as desired
- Decide on the budget option to be included in the related Resolution (MOP7/Doc.8-04)

Submitted by

Secretariat



NOTE:
IN THE INTERESTS OF ECONOMY, DELEGATES ARE KINDLY REMINDED TO BRING THEIR
OWN COPIES OF DOCUMENTS TO THE MEETING

Budget Proposals 2013-2015 or 2013-2016

1. In accordance with the instructions of the Meeting of Parties in Activity 19 of Annex 1 of Resolution 6.3 (2009) the CMS/ASCOBANS Secretariat had prepared four draft budget options for the period 2013-2015 or 2013-2016 that were considered at the 19th Meeting of the Advisory Committee (20-22 March 2012, Galway, Ireland).
2. The 19th Meeting of the Advisory Committee asked for two of the options presented in AC19/Doc.14-03 to be forwarded to the 7th Meeting of the Parties (options 1 and 3). In addition, a third option with no budgetary increase, in absolute terms, compared with the current triennium was requested. The Secretariat was asked to indicate, where feasible, the potential effects of such an option on its operation and the services it can provide to the Parties.
3. The budget proposals are based on the existing arrangements for the ASCOBANS Secretariat. The allocation of time assigned to joint staff members is in line with the budget approved by CMS Parties in November 2011 (CMS Resolution 10.1), and if these posts are retained, there is no scope for adjusting the grade of staff or percentage of time dedicated to ASCOBANS. The proposal has already been reviewed and endorsed by UNEP.

Option A

4. Option A contained in Annex 1 is unchanged compared with budget option 1 presented to AC19. It outlines the budgetary implications of a continuation of the current Secretariat arrangement, providing for 3% of the CMS Executive Secretary's time (D-1), 15% of the Senior Advisor's time (P-4) and 75% of the Coordination Officer's time (P-2). Corresponding budgetary provisions are already included in the CMS budget for the triennium 2012-2014.
5. In line with the practice so far, this budgetary option foresees maintaining a three-year budgetary cycle, ending in 2015.
6. Also in other respects, this budgetary option is closely modelled on the current one. For most budget lines, no changes besides an adjustment to account for projected inflation have been proposed.
7. Option A foresees an overall increase of 5.7% for the whole triennium 2013-2015 compared with the triennium 2010-2012. This is within the assumed inflation rate of 3% per annum and the proposal can therefore be considered as a "zero growth" option.
8. The only significant changes relate to the following budget lines:
 - (a) Budget line 3303 (Working Group Meetings) has been introduced. The modest allocation foreseen would enable the Secretariat to cover costs related to servicing meetings. During the last triennium, the lack of adequate budgetary provisions for this purpose was a recurring source of difficulties for the Secretariat; and the success of fundraising efforts was hampered by the current economic climate. Provisions in the core budget are therefore crucial if regular meetings of the regional working groups are to be guaranteed.
 - (b) The allocation to budget line 4101 (Miscellaneous Office Supplies) has been decreased, while proposing an increase in line 5103 (Operation/Maintenance of

Printers) in order to allow the coverage of costs related to printing from a more appropriate line.

(c) The allocations to budget lines 5301 (Telephone and Fax) and 5302 (Postage and Miscellaneous) have been decreased slightly due to reduced needs during the current triennium related to the introduction of VoIP services, which are expected to continue.

Option B

9. Option B contained in Annex 2 is unchanged compared with budget option 3 presented to AC19. It is identical to Option A, except that it proposes a four-year budgetary cycle, ending in 2016, hence the cost of the MOP is only incurred in the fourth year.

10. Financial savings due to a longer cycle would be minimal. The key benefit would be that Parties, the Advisory Committee and the Secretariat would have more time for the implementation of Resolutions. The draft Work Plan for the Agreement foresees numerous actions which could be addressed more fully over a longer intersessional period. In the case of the Secretariat, due to the time-consuming preparations necessary for each MOP, having one more year during which the focus can be on the implementation of the work programme would make a significant difference.

11. A potential disadvantage could be a reduced ability to respond to emerging issues. However, given that all ASCOBANS Parties are represented at the annual Advisory Committee Meeting, serious implications should be unlikely. The longer cycle would also mean that the next opportunity to address the very tight finances of the Agreement, other than by means of voluntary contributions, would only occur in 2017.

12. Despite the budgetary constraints faced by the Agreement, however, for the reasons outlined in paragraph 10, the Secretariat would propose moving to a four-year cycle for the next intersessional period and re-evaluating the arrangement in preparation of MOP8, which would be held in 2016. A discussion of the legal implications of this one-time change can be found in MOP7/Doc.8-06.

Option C

13. Option C contained in Annex 3 is the additional budget scenario requested by AC19. It contains no budgetary increases in absolute terms, compared with the triennium 2010-2012. In reality Option C is a decrease of resources due to the impact of inflation, which has not been taken into account in this option. Since the allocations required for UNEP staff cannot be changed unless the structure of the Secretariat is amended, Option C can only be realized through reductions in non-post budget lines.

14. As requested by the AC, the Secretariat has identified budget lines that could potentially be reduced and has provided additional information to help Parties determine the likely consequences of such a reduction.

15. Potential reductions have been indicated for the following budget lines:

(a) 1220 (Professional Consultancies and fractional CMS staff time): *indicated reduction €4,712 in 2013*

The estimate for covering annual fractional staff costs of CMS is €2,000 (plus inflation compensation); therefore an allotment at this level would not make provision for undertaking any external consultancies.

Consultancies that were paid from this line in the past triennium include:

- Report writing for the Jastarnia Group Meetings 6, 7 and 8 and AC19
- the Ship Strikes Risk analysis requested by the AC and produced by Peter Evans
- the consultant for supporting anniversary-related activities in 2012

Future plans affected by the indicated reduction would be the implementation of several AC-approved activities, such as:

- creating a "bycatch information hub" on the ASCOBANS website
- developing webpages for children
- developing a stranding response guide for the public
- any future information requests by Parties requiring technical support

(b) 1601 (Travel Secretariat Staff): *indicated reduction €1,775 in 2013*

Reducing this amount severely hinders the Secretariat's ability to fulfil its mandate to collaborate closely with related organizations and to represent the Agreement at other organizations' meetings.

Travel paid from this line in the past triennium includes:

- attendance of the Coordinator at Jastarnia Group Meetings 6 and 7
- participation of the Coordinator in ECS Conferences in 2010 and 2012 (2011 was covered by CMS)
- attendance of the Coordinator at the 8th ACCOBAMS Scientific Committee Meeting (co-financed by CMS)
- representation at scientific workshops and conferences on climate change and small cetaceans (IWC), protection of cetaceans in Europe (European Parliament) and progress in marine conservation in Europe

The reduced amount would allow continued representation at JG Meetings, and probably no more than one other mission per year.

(c) 1602 (Experts on Mission): *indicated reduction €439 in 2013*

Paid from this budget line in the past triennium were:

- attendance of the chair of the Noise WG at AC17 and 18
- invitation of experts to JG6 and 7
- support to the attendance of the AC chair at two MFSD-related meetings in Brussels
- attendance of two key participants at the bycatch workshop organized in 2010
- invited expert at AC18

All of this travel was at the time considered essential; hence, reducing the amount even if marginally will hinder the Agreement's access to expert input and representation.

(d) 2201 (Conservation Projects): *indicated reduction €1,638 in 2013*

The majority of conservation projects have so far been mainly paid through savings arising from the use of UN standard costs for budgeting staff lines on the previous year's budget, not from the modest allotment made on this budget line. Hence, the line could be reduced without severe direct effects; however, the political signal given would likely be ill-received by civil society. On the other hand, there is no guarantee that savings will be realized from

staff lines in the future, particularly if there are changes in the Secretariat staff and/or their entitlements.

- (e) 4201 (Office Equipment): *indicated reduction €300 per year*

The reduced amount assumes that only some of the equipment purchased in the last triennium will be renewed or upgraded and that there will be no requirement to repair existing items. No inflation compensation was proposed, since hardware costs tend to be less prone to rising prices.

- (f) 5101 (Operation/Maintenance of Computers): *indicated reduction €288 in 2013*

The amount was reduced assuming that the most pressing software needs will have been taken care of by purchases in 2012.

16. Given that even a partial implementation of this option would severely hamper the Secretariat's ability to deliver its functions and the Agreement's ability to be an important player for small cetacean conservation in Europe, the Secretariat would strongly advise against deciding on any such reduction. Only budget Options A and B allow for a viable level of activity.

17. Should Parties decide on Option C or an amended version thereof, the advice of the Secretariat would be to hold the 8th Meeting of the Parties in 2015, i.e. with a three-year cycle, in order to have a chance of rectifying any adverse effects on the budgetary situation as soon as possible.

18. In addition, any such reduction in operational funds would have direct implications for the deliverability of the work plan for the coming budgetary period, proposed in Doc.7-02. To confirm Parties' awareness that the budgetary provisions made do not allow operation at the levels of activity they are accustomed to, appropriate mention of this fact should be made in the resolutions adopting the work plan and the budget.

General Remarks

19. Figures 1 and 2 below provide an overview of the budgetary situation of the Agreement since 2007 and the effects of the three options for the coming period.

20. As can clearly be seen, following the significant reduction of resources in 2008, the Agreement has by and large operated on a zero-growth budget, only adjusted for inflation. The only increase in allotments was for office operations in 2010 when charges for IT services were introduced by the Agreement's service provider who had previously provided them free of charge.

21. Also apparent is the low level of funding provided for activities, particularly for servicing meetings of the Advisory Committee and the Meeting of the Parties, as well for the implementation of the work plans of the last two triennia. Such activities include the hiring of consultants for specific projects or for providing the advice requested by Parties, travel of staff and external experts, and the implementation of conservation and research projects. The level of activity called for in the draft work plan for the forthcoming period will clearly require higher funding levels for satisfactory implementation, whereas Figure 2 shows that budget option C (the absolute zero option) will drastically reduce the already inadequate resources available for activities.

Figure 1: Development of Budgetary Provisions in Euro for the UNEP/ASCOBANS Trust Fund since 2007, and projected for Options A and B

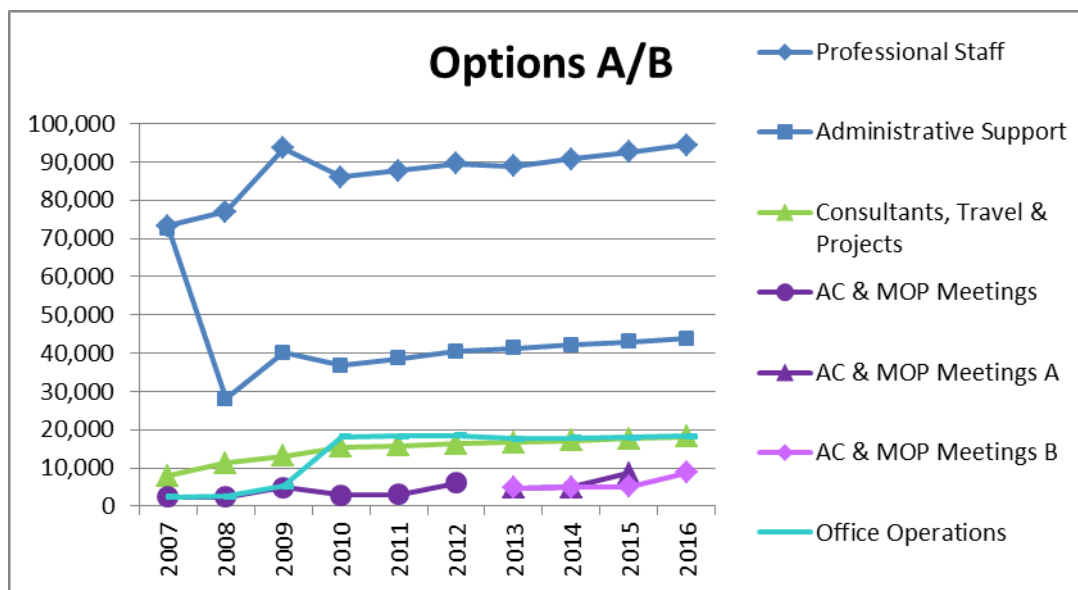
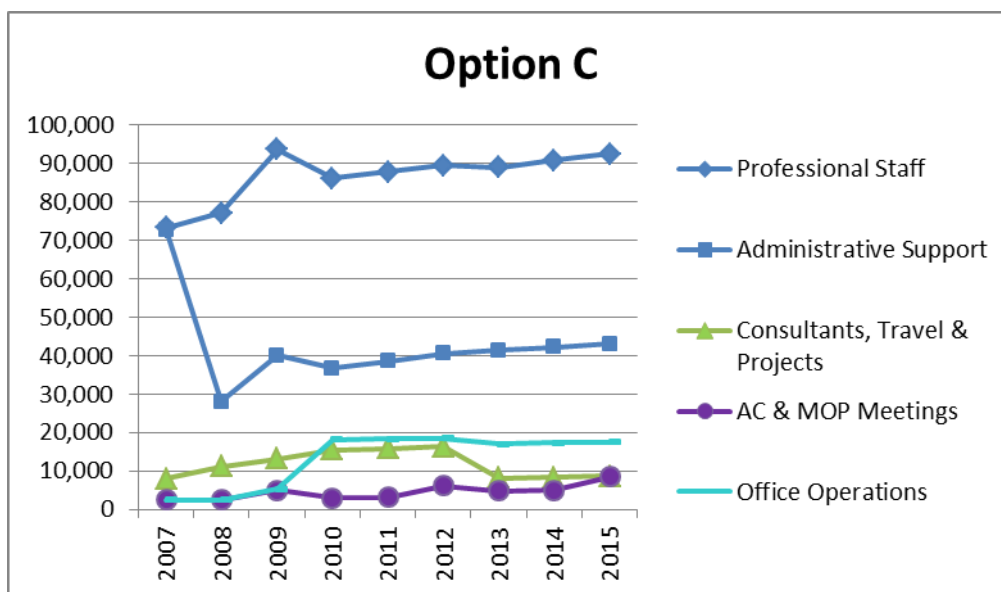


Figure 2: Development of Budgetary Provisions in Euro for the UNEP/ASCOBANS Trust Fund since 2007, and projected for Option C



22. For each scenario that was developed, a table detailing the scale of contributions by Parties for 2013-2015 or 2016 was included. These are based on the UN Scale of Assessments for 2011. An overview allowing easy comparison between the three options is contained in Table 1 below. Further, the required Medium Term Plans for 2013-2018 or 2020 were added, with an annual inflation assumed at 2% for staff costs and 3% for other budget lines.

Table 1: Overview of Contributions in Euro by Parties to the UNEP/ASCOBANS Trust Fund for Options A, B and C

Party	Option	2013	2014	2015	2016	Total
Belgium	A	13,303	13,574	14,124		41,000
	B	13,303	13,574	13,851	14,416	55,143
	C	12,584	12,834	13,363		38,780
Denmark	A	9,108	9,293	9,670		28,071
	B	9,108	9,293	9,483	9,870	37,754
	C	8,615	8,787	9,149		26,551
Finland	A	7,004	7,147	7,436		21,587
	B	7,004	7,147	7,293	7,590	29,033
	C	6,625	6,757	7,036		20,418
France	A	38,293	39,073	40,657		118,024
	B	38,293	39,073	39,871	41,497	158,735
	C	36,224	36,944	38,466		111,634
Germany	A	38,293	39,073	40,657		118,024
	B	38,293	39,073	39,871	41,497	158,735
	C	36,224	36,944	38,466		111,634
Lithuania	A	804	821	854		2,479
	B	804	821	837	872	3,334
	C	761	776	808		2,345
Netherlands	A	22,955	23,423	24,372		70,749
	B	22,955	23,423	23,901	24,875	95,154
	C	21,714	22,146	23,059		66,919
Poland	A	10,246	10,455	10,879		31,580
	B	10,246	10,455	10,668	11,103	42,473
	C	9,692	9,885	10,292		29,870
Sweden	A	13,167	13,435	13,979		40,581
	B	13,167	13,435	13,709	14,268	54,579
	C	12,455	12,703	13,226		38,384
United Kingdom	A	38,293	39,073	40,657		118,024
	B	38,293	39,073	39,871	41,497	158,735
	C	36,224	36,944	38,466		111,634

Table 2: Indication of Difference of Contributions in Euro by Parties to the UNEP/ASCOBANS Trust Fund between Options A/B¹ and C

Party	Option	2013	2014	2015	Total
Belgium	A/B ¹	13,303	13,574	14,124	41,000
	C	12,584	12,834	13,363	38,780
	Difference	719	740	761	2,220
Denmark	A/B ¹	9,108	9,293	9,670	28,071
	C	8,615	8,787	9,149	26,551
	Difference	493	506	521	1,520
Finland	A/B ¹	7,004	7,147	7,436	21,587
	C	6,625	6,757	7,036	20,418
	Difference	379	390	400	1,169
France	A/B ¹	38,293	39,073	40,657	118,024
	C	36,224	36,944	38,466	111,634
	Difference	2,069	2,129	2,191	6,390
Germany	A/B ¹	38,293	39,073	40,657	118,024
	C	36,224	36,944	38,466	111,634
	Difference	2,069	2,129	2,191	6,390
Lithuania	A/B ¹	804	821	854	2,479
	C	761	776	808	2,345
	Difference	43	45	46	134
Netherlands	A/B ¹	22,955	23,423	24,372	70,749
	C	21,714	22,146	23,059	66,919
	Difference	1,241	1,277	1,313	3,830
Poland	A/B ¹	10,246	10,455	10,879	31,580
	C	9,692	9,885	10,292	29,870
	Difference	554	570	587	1,710
Sweden	A/B ¹	13,167	13,435	13,979	40,581
	C	12,455	12,703	13,226	38,384
	Difference	712	732	753	2,197
United Kingdom	A/B ¹	38,293	39,073	40,657	118,024
	C	36,224	36,944	38,466	111,634
	Difference	2,069	2,129	2,191	6,390

¹ For simplicity, the figures shown for 2015 are the budgetary estimates for Option A. Figures for Option B are slightly lower in 2015 as the costs associated with the MOP are not budgeted until 2016, the final year under the four-year scenario of Option B.

ANNEX 1

Table 3: Budget Estimates for 2013-2015 – ASCOBANS Trust Fund in Euro – OPTION A

BL	Budget Item	2013	2014	2015	Total	Description
		EUR	EUR	EUR	EUR	
10	PERSONNEL					
1100	Professional Staff					
1101	Executive Secretary (D1); 3%	4,948	5,047	5,148	15,143	Based on the approved 2012-2014 CMS budget with the same 2% increase for 2014-2015 to provide for various cost adjustments, including within-grade increment, dependency allowance, education grant and contribution to pension fund. CMS Budget provides for 97% of the cost and 3% will be covered by ASCOBANS.
1102	CMS Professional Staff (P4), 15% (ASCOBANS Senior Advisor)	20,250	20,655	21,068	61,973	Based on the approved 2012-2014 CMS budget with the same 2% increase for 2014-2015 to provide for various cost adjustments, as outlined above. CMS Budget provides for 85% of the cost and 15% will be covered by ASCOBANS.
1103	Associate Coordination Officer (P2), 75%	63,750	65,025	66,326	195,101	Based on the approved 2012-2014 CMS budget with the same 2% increase for 2014-2015 to provide for various cost adjustments, as outlined above. ASCOBANS Budget provides for 75% of the cost and 25% will be covered by CMS.
1220	Professional Consultancies and fractional CMS Staff Time	8,657	8,917	9,184	26,758	The figures assume that the costs will be 3% higher than the approved appropriation for 2010-2012 to cover inflation.
1300	Administrative Support					
1301	General Services: Administrative Assistant (GS-5), 50%	41,327	42,154	42,997	126,477	The figures assume that the costs will be 2% higher than the approved appropriation for 2010-2012 to cover inflation.

BL	Budget Item	2013	2014	2015	Total	Description
		EUR	EUR	EUR	EUR	
1600	Travel on Official Business					
1601	Secretariat Staff	4,775	4,918	5,066	14,759	The figures assume that the costs will be 3% higher than the approved appropriation for 2010-2012 to cover inflation.
1602	Experts on Mission	1,639	1,688	1,739	5,066	The figures assume that the costs will be 3% higher than the approved appropriation for 2010-2012 to cover inflation.
1999	Personnel Subtotal	145,346	148,404	151,527	445,277	
20	SUBPROJECTS					
2201	Conservation Projects	1,639	1,688	1,739	5,066	The figures assume that the costs will be 3% higher than the approved appropriation for 2010-2012 to cover inflation.
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	3,478	10,132	The figures assume an annual inflation rate of 3%.
3303	Meetings of Working Groups	1,500	1,545	1,591	4,636	The figures assume an annual inflation rate of 3%. To cover costs of catering, report writing etc. in case there is no official host.
3999	Meetings Subtotal	4,778	4,921	8,547	18,246	
40	EQUIPMENT AND PREMISES					
4100	Expendable Equipment					
4101	Miscellaneous Office Supplies	600	618	637	1,855	Amount has been decreased following allocation of resources for purchasing printer cartridges to line 5103. The figures assume an annual inflation rate of 3%.

BL	Budget Item	2013	2014	2015	Total	Description
		EUR	EUR	EUR	EUR	
4200	Non-Expendable Equipment					
4201	Office Equipment	905	905	905	2,715	Identical to approved appropriation for 2010-2012.
4300	Premises					
4301	Rent and Maintenance Costs	-	-	-	-	These costs are covered by the Federal Government of Germany.
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	The figures assume that the costs will be 3% higher than the approved appropriation for 2010-2012 to cover the inflation.
5102	IT Services	10,000	10,000	10,000	30,000	Identical with approved appropriation for 2010-2012.
5103	Operation/Maintenance of printers	535	551	568	1,654	The figures include costs for purchase of printer cartridges (see line 4101 above) and assume an annual inflation rate of 3%.
5200	Reporting Costs					
5201	Information Material/Outreach and Education Work	1,545	1,591	1,639	4,775	The figures assume that the costs will be 3% higher than the approved appropriation for 2010-2012 to cover inflation.
5202	Reference Material	117	121	124	362	The figures assume that the costs will be 3% higher than the approved appropriation for 2010-2012 to cover inflation.
5203	Website Maintenance and Development	2,185	2,251	2,318	6,754	The figures assume that the costs will be 3% higher than the approved appropriation for 2010-2012 to cover inflation.
5300	Sundry					

BL	Budget Item	2013	2014	2015	Total	Description
		EUR	EUR	EUR	EUR	
5301	Telephone and Fax	200	206	212	618	Amount has been decreased following reduced calling costs, related to introduction of VoIP services. The figures assume an annual inflation rate of 3%.
5302	Postage and Miscellaneous	1,000	1,030	1,061	3,091	Amount has been decreased in line with reduced expenditure in 2010 and 2011. The figures assume an annual inflation rate of 3%.
5401	Hospitality	-	-	-	-	
5999	Miscellaneous Costs Subtotal	16,170	16,355	16,546	49,071	
	SUBTOTAL	169,438	172,891	179,900	522,229	
6000	Programme Support Cost (PSC), 13%	22,027	22,476	23,387	67,890	
	GRAND TOTAL	191,465	195,367	203,287	590,119	

Table 4: Scale of Contributions by Parties to the UNEP/ASCOBANS Trust Fund for 2013-2015 – OPTION A

Party	Scale of Assessment (2011)	in %	2013	2014	2015	Total EUR
Belgium	1.075	6.948	13,303	13,574	14,124	41,000
Denmark	0.736	4.757	9,108	9,293	9,670	28,071
Finland	0.566	3.658	7,004	7,147	7,436	21,587
France	6.123	20.000	38,293	39,073	40,657	118,024
Germany	8.018	20.000	38,293	39,073	40,657	118,024
Lithuania	0.065	0.420	804	821	854	2,479
Netherlands	1.855	11.989	22,955	23,423	24,372	70,749
Poland	0.828	5.351	10,246	10,455	10,879	31,580
Sweden	1.064	6.877	13,167	13,435	13,979	40,581
United Kingdom	6.604	20.000	38,293	39,073	40,657	118,024
Total	26.934	100.000	191,465	195,367	203,287	590,119

Table 5: Medium Term Plan for 2013-2018 in Euro – OPTION A

Budget Item	Description	2013	2014	2015	2016	2017	2018
1100	Professional Staff	88,948	90,727	92,541	94,392	96,280	98,206
1200	Consultants	8,657	8,917	9,184	9,460	9,744	10,036
1300	Administrative Support	41,327	42,154	42,997	43,857	44,734	45,628
1600	Travel on Official Business	6,414	6,606	6,805	7,009	7,219	7,436
2200	Subprojects	1,639	1,688	1,739	1,791	1,845	1,900
3300	Meetings	4,778	4,921	8,547	5,713	5,885	9,339
4000	Equipment	1,505	1,523	1,542	1,588	1,635	1,684
5100	Operation and Maintenance	11,123	11,157	11,191	11,527	11,873	12,229
5200	Reporting Costs and Information Material	3,847	3,962	4,081	4,204	4,330	4,460
5300	Sundry	1,200	1,236	1,273	1,311	1,351	1,391
5400	Hospitality	-	-	-	-	-	-
	SUBTOTAL	169,438	172,891	179,900	180,852	184,895	192,309
6000	13% PSC	22,027	22,476	23,387	23,511	24,036	25,000
	TOTAL	191,465	195,367	203,287	204,362	208,931	217,310

ANNEX 2

Table 6: Budget Estimates for 2013-2016 – ASCOBANS Trust Fund in Euro – OPTION B

BL	Budget Item	2013	2014	2015	2016	Total	Description
		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	Based on the approved 2012-2014 CMS budget with the same 2% increase for 2014-2015 to provide for various cost adjustments, including within-grade increment, dependency allowance, education grant and contribution to pension fund. CMS Budget provides for 97% of the cost and 3% will be covered by ASCOBANS.
1102	CMS Professional Staff (P4), 15% (ASCOBANS Senior Advisor)	20,250	20,655	21,068	21,489	83,463	Based on the approved 2012-2014 CMS budget with the same 2% increase for 2014-2015 to provide for various cost adjustments, as outlined above. CMS Budget provides for 85% of the cost and 15% will be covered by ASCOBANS.
1103	Associate Coordination Officer (P2), 75%	63,750	65,025	66,326	67,652	262,753	Based on the approved 2012-2014 CMS budget with the same 2% increase for 2014-2015 to provide for various cost adjustments, as outlined above. ASCOBANS Budget provides for 75% of the cost and 25% will be covered by CMS.
1220	Professional Consultancies and fractional CMS Staff Time	8,657	8,917	9,184	9,460	36,218	The figures assume that the costs will be 3% higher than the approved appropriation for 2010-2012 to cover inflation.
1300	Administrative Support						
1301	General Services: Administrative Assistant (GS- 5), 50%	41,327	42,154	42,997	43,857	170,334	The figures assume that the costs will be 2% higher than the approved appropriation for 2010-2012 to cover inflation.

BL	Budget Item	2013	2014	2015	2016	Total	Description
		EUR	EUR	EUR	EUR	EUR	
1600	Travel on Official Business						
1601	Secretariat Staff	4,775	4,918	5,066	5,218	19,977	The figures assume that the costs will be 3% higher than the approved appropriation for 2010-2012 to cover inflation.
1602	Experts on Mission	1,639	1,688	1,739	1,791	6,857	The figures assume that the costs will be 3% higher than the approved appropriation for 2010-2012 to cover inflation.
1999	Personnel Subtotal	145,346	148,404	151,527	154,717	599,994	
20		SUBPROJECTS					
2201	Conservation Projects	1,639	1,688	1,739	1,791	6,857	The figures assume that the costs will be 3% higher than the approved appropriation for 2010-2012 to cover inflation.
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	3,582	13,714	The figures assume an annual inflation rate of 3%.
3303	Meetings of Working Groups	1,500	1,545	1,591	1,639	6,275	The figures assume an annual inflation rate of 3%. To cover costs of catering, report writing etc. in case there is no official host.
3999	Meetings Subtotal	4,778	4,921	5,069	8,803	23,571	
40		EQUIPMENT AND PREMISES					
4100	Expendable Equipment						
4101	Miscellaneous Office Supplies	600	618	637	656	2,510	Amount has been decreased following allocation of resources for purchasing printer cartridges to line 5103. The figures assume an annual inflation rate of 3%.

BL	Budget Item	2013	2014	2015	2016	Total	Description
		EUR	EUR	EUR	EUR	EUR	
4200	Non-Expendable Equipment						
4201	Office Equipment	905	905	905	905	3,620	Identical with approved appropriation for 2010-2012.
4300	Premises						
4301	Rent and Maintenance Costs	-	-	-	-	-	These costs are covered by the Federal Government of Germany.
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	The figures assume that the costs will be 3% higher than the approved appropriation for 2010-2012 to cover inflation.
5102	IT Services	10,000	10,000	10,000	10,000	40,000	Identical with approved appropriation for 2010-2012.
5103	Operation/Maintenance of printers	535	551	568	585	2,238	The figures include costs for purchase of printer cartridges (see line 4101 above) and assume an annual inflation rate of 3%.
5200	Reporting Costs						
5201	Information Material/Outreach and Education Work	1,545	1,591	1,639	1,688	6,464	The figures assume that the costs will be 3% higher than the approved appropriation for 2010-2012 to cover inflation.
5202	Reference Material	117	121	124	128	489	The figures assume that the costs will be 3% higher than the approved appropriation for 2010-2012 to cover inflation.
5203	Website Maintenance and Development	2,185	2,251	2,318	2,388	9,141	The figures assume that the costs will be 3% higher than the approved appropriation for 2010-2012 to cover inflation.

BL	Budget Item	2013	2014	2015	2016	Total	Description
		EUR	EUR	EUR	EUR	EUR	
5300	Sundry						
5301	Telephone and Fax	200	206	212	219	837	Amount has been decreased following reduced calling costs, related to introduction of VoIP services. The figures assume an annual inflation rate of 3%.
5302	Postage and Miscellaneous	1,000	1,030	1,061	1,093	4,184	Amount has been decreased in line with reduced expenditure in 2010 and 2011. The figures assume an annual inflation of rate 3%.
5401	Hospitality	-	-	-	-	-	
5999	Miscellaneous Costs Subtotal	16,170	16,355	16,546	16,742	65,813	
	SUBTOTAL	169,438	172,891	176,422	183,614	702,365	
6000	Programme Support Cost (PSC), 13%	22,027	22,476	22,935	23,870	91,308	
	GRAND TOTAL	191,465	195,367	199,357	207,484	793,673	

Table 7: Scale of Contributions by Parties to the UNEP/ASCOBANS Trust Fund for 2013-2016 – OPTION B

Party	Scale of Assessment (2011)	in %	2013	2014	2015	2016	Total EUR
Belgium	1.075	6.948	13,303	13,574	13,851	14,416	55,143
Denmark	0.736	4.757	9,108	9,293	9,483	9,870	37,754
Finland	0.566	3.658	7,004	7,147	7,293	7,590	29,033
France	6.123	20.000	38,293	39,073	39,871	41,497	158,735
Germany	8.018	20.000	38,293	39,073	39,871	41,497	158,735
Lithuania	0.065	0.420	804	821	837	872	3,334
Netherlands	1.855	11.989	22,955	23,423	23,901	24,875	95,154
Poland	0.828	5.351	10,246	10,455	10,668	11,103	42,473
Sweden	1.064	6.877	13,167	13,435	13,709	14,268	54,579
United Kingdom	6.604	20.000	38,293	39,073	39,871	41,497	158,735
Total	26.934	100.000	191,465	195,367	199,357	207,484	793,673

Table 8: Medium Term Plan for 2013-2020 in Euro – OPTION B

Budget Item	Description	2013	2014	2015	2016	2017	2018	2019	2020
1100	Professional Staff	88,948	90,727	92,541	94,392	96,280	98,206	100,170	102,173
1200	Consultants	8,657	8,917	9,184	9,460	9,744	10,036	10,337	10,647
1300	Administrative Support	41,327	42,154	42,997	43,857	44,734	45,628	46,541	47,472
1600	Travel on Official Business	6,414	6,606	6,805	7,009	7,219	7,436	7,659	7,888
2200	Subprojects	1,639	1,688	1,739	1,791	1,845	1,900	1,957	2,016
3300	Meetings	4,778	4,921	5,069	8,803	9,067	9,339	9,619	9,908
4000	Equipment	1,505	1,523	1,542	1,561	1,607	1,656	1,705	1,757
5100	Operation and Maintenance	11,123	11,157	11,191	11,227	11,564	11,911	12,268	12,636
5200	Reporting Costs and Information Material	3,847	3,962	4,081	4,204	4,330	4,460	4,594	4,731
5300	Sundry	1,200	1,236	1,273	1,311	1,351	1,391	1,433	1,476
5400	Hospitality	-	-	-	-	-	-	-	-
	SUBTOTAL	169,438	172,891	176,422	183,614	187,740	191,962	196,283	200,704
6000	13% PSC	22,027	22,476	22,935	23,870	24,406	24,955	25,517	26,092
	TOTAL	191,465	195,367	199,357	207,484	212,146	216,917	221,799	226,796

ANNEX 3

Table 9: Budget Estimates for 2013-2015 – ASCOBANS Trust Fund in Euro – OPTION C

BL	Budget Item	2013	2014	2015	Total	Description
		EUR	EUR	EUR	EUR	
10	PERSONNEL					
1100	Professional Staff					
1101	Executive Secretary (D1); 3%	4,948	5,047	5,148	15,143	Based on the approved 2012-2014 CMS budget with the same 2% increase for 2014-2015 to provide for various cost adjustments, including within-grade increment, dependency allowance, education grant and contribution to pension fund. CMS Budget provides for 97% of the cost and 3% will be covered by ASCOBANS.
1102	CMS Professional Staff (P4), 15% (ASCOBANS Senior Advisor)	20,250	20,655	21,068	61,973	Based on the approved 2012-2014 CMS budget with the same 2% increase for 2014-2015 to provide for various cost adjustments, as outlined above. CMS Budget provides for 85% of the cost and 15% will be covered by ASCOBANS.
1103	Associate Coordination Officer (P2), 75%	63,750	65,025	66,326	195,101	Based on the approved 2012-2014 CMS budget with the same 2% increase for 2014-2015 to provide for various cost adjustments, as outlined above. ASCOBANS Budget provides for 75% of the cost and 25% will be covered by CMS.
1220	Professional Consultancies and fractional CMS Staff Time	3,945	4,063	4,185	12,194	<i>Indicated reduction: €4,712 in 2013.</i> The minimum amount for this budget line is €2,000 (plus inflation compensation), the estimate for covering annual fractional staff costs of CMS. This line also has to be used for report writing services to working groups in case line 3303 is not approved or reduced.
1300	Administrative Support					

BL	Budget Item	2013	2014	2015	Total	Description
		EUR	EUR	EUR	EUR	
1301	General Services: Administrative Assistant (GS-5), 50%	41,327	42,154	42,997	126,477	The figures assume that the costs will be 2% higher than the approved appropriation for 2010-2012 to cover inflation.
1600	Travel on Official Business					
1601	Secretariat Staff	3,000	3,090	3,183	9,273	<i>Indicated reduction: €1,775 in 2013.</i> The reduced amount would allow continued representation at JG Meetings, and likely one other mission per year.
1602	Experts on Mission	1,200	1,236	1,273	3,709	<i>Indicated reduction: €439 in 2013.</i>
1999	Personnel Subtotal	138,420	141,270	144,179	423,869	
20	SUBPROJECTS					
2201	Conservation Projects	1	1	1	3	<i>Indicated reduction: €1,638 in 2013.</i>
2999	Subprojects Subtotal	1	1	1	3	
30	MEETINGS					
3301	Meeting of Parties	0	0	3,478	3,478	
3302	Meeting of the Advisory Committee	3,278	3,376	3,478	10,132	The figures assume an annual inflation rate of 3%.
3303	Meetings of Working Groups	1,500	1,545	1,591	4,636	The figures assume an annual inflation rate of 3%. To cover costs of catering, report writing etc. in case there is no official host. Reducing this amount is not advised based on the experience in the past years. Otherwise in the absence of a host annual meetings of the working groups could no longer be guaranteed.
3999	Meetings Subtotal	4,778	4,921	8,547	18,246	

BL	Budget Item	2013	2014	2015	Total	Description
		EUR	EUR	EUR	EUR	
40	EQUIPMENT AND PREMISES					
4100	Expendable Equipment					
4101	Miscellaneous Office Supplies	600	618	637	1,855	Amount has been decreased following allocation of resources for purchasing printer cartridges to line 5103. The figures assume an annual inflation rate of 3%.
4200	Non-Expendable Equipment					
4201	Office Equipment	600	600	600	1,800	<i>Indicated reduction: €300 per year.</i> Assumes that only some of the equipment purchased in the last triennium will be renewed or upgraded and that there will be no requirement to repair existing items.
4300	Premises					
4301	Rent and Maintenance Costs	-	-	-	-	These costs are covered by the Federal Government of Germany.
4999	Equipment and Premises Subtotal	1,200	1,218	1,237	3,655	
50	MISCELLANEOUS COSTS					
5100	Operation and Maintenance					
5101	Operation/Maintenance Computers	300	309	318	927	<i>Indicated reduction: €288 in 2013.</i> Amount was reduced assuming that the most pressing software needs have been taken care of by purchases in 2012.
5102	IT Services	10,000	10,000	10,000	30,000	Identical to approved appropriation for 2010-2012.
5103	Operation/Maintenance of printers	535	551	568	1,654	The figures include costs for purchase of printer cartridges (see line 4101 above) and assume an annual inflation rate of 3%.

BL	Budget Item	2013	2014	2015	Total	Description
		EUR	EUR	EUR	EUR	
5200	Reporting Costs					
5201	Information Material/Outreach and Education Work	1,545	1,591	1,639	4,775	The figures assume that the costs will be 3% higher than the approved appropriation for 2010-2012 to cover inflation. Reducing this amount is not advised as otherwise all related activities are dependent on voluntary contributions. Items paid for in the past triennium include cloth-models of harbour porpoises, finalization of the new website, reprints of stickers and other information material.
5202	Reference Material	117	121	124	362	The figures assume that the costs will be 3% higher than the approved appropriation for 2010-2012 to cover inflation. Reducing this amount is not advised as otherwise all related expenditures are dependent on voluntary contributions. Items paid for in the past triennium include relevant scientific publications and posters.
5203	Website Maintenance and Development	2,185	2,251	2,318	6,754	The figures assume that the costs will be 3% higher than the approved appropriation for 2010-2012 to cover inflation. Reducing this amount is not advised as otherwise regular maintenance of the website would be dependent on voluntary contributions.
5300	Sundry					
5301	Telephone and Fax	200	206	212	618	Amount has been decreased following reduced calling costs, related to introduction of VoIP services. The figures assume an annual inflation rate of 3%.
5302	Postage and Miscellaneous	1,000	1,030	1,061	3,091	Amount has been decreased in line with reduced expenditure in 2010 and 2011. The figures assume an annual inflation rate of 3%.
5401	Hospitality	-	-	-	-	
5999	Miscellaneous Costs Subtotal	15,882	16,058	16,240	48,181	

BL	Budget Item	2013	2014	2015	Total	Description
		EUR	EUR	EUR	EUR	
	SUBTOTAL	160,281	163,469	170,204	493,954	
6000	Programme Support Cost (PSC), 13%	20,837	21,251	22,127	64,214	
	GRAND TOTAL	181,118	184,720	192,330	558,168	

Table 10: Scale of Contributions by Parties to the UNEP/ASCOBANS Trust Fund for 2013-2015 – OPTION C

Party	Scale of Assessment (2011)	in %	2013	2014	2015	Total EUR
Belgium	1.075	6.948	12,584	12,834	13,363	38,780
Denmark	0.736	4.757	8,615	8,787	9,149	26,551
Finland	0.566	3.658	6,625	6,757	7,036	20,418
France	6.123	20.000	36,224	36,944	38,466	111,634
Germany	8.018	20.000	36,224	36,944	38,466	111,634
Lithuania	0.065	0.420	761	776	808	2,345
Netherlands	1.855	11.989	21,714	22,146	23,059	66,919
Poland	0.828	5.351	9,692	9,885	10,292	29,870
Sweden	1.064	6.877	12,455	12,703	13,226	38,384
United Kingdom	6.604	20.000	36,224	36,944	38,466	111,634
Total	26.934	100.000	181,118	184,720	192,330	558,168

Table 11: Medium Term Plan for 2013-2018 in Euro – OPTION C

Budget Item	Description	2013	2014	2015	2016	2017	2018
1100	Professional Staff	88,948	90,727	92,541	94,392	96,280	98,206
1200	Consultants	3,945	4,063	4,185	4,311	4,440	4,573
1300	Administrative Support	41,327	42,154	42,997	43,857	44,734	45,628
1600	Travel on Official Business	4,200	4,326	4,456	4,589	4,727	4,869
2200	Subprojects	1	1	1	1	1	1
3300	Meetings	4,778	4,921	8,547	8,803	9,067	9,340
4000	Equipment	1,200	1,218	1,237	1,274	1,312	1,351
5100	Operation and Maintenance	10,835	10,860	10,886	11,212	11,549	11,895
5200	Reporting Costs and Information Material	3,847	3,962	4,081	4,204	4,330	4,460
5300	Sundry	1,200	1,236	1,273	1,311	1,351	1,391
5400	Hospitality	0	0	0	0	0	0
	SUBTOTAL	160,281	163,469	170,204	173,955	177,791	181,714
6000	13% PSC	20,837	21,251	22,127	22,614	23,113	23,623
	TOTAL	181,118	184,720	192,330	196,569	200,904	205,337