

Agenda Item 18.2

Draft Resolutions

Financial and Administrative Matters for
the Forthcoming Financial Period

Document 18.2.b

**Proposals for the Budget of the
Financial Period 2017-2020**

Action Requested

- Review the budget options
- Comment
- Decide on the budget option/s to be forwarded to MOP8

Submitted by

Secretariat



**NOTE:
DELEGATES ARE KINDLY REMINDED
TO BRING THEIR OWN COPIES OF DOCUMENTS TO THE MEETING**

Proposals for the Budget of the Financial Period 2017-2020

1. In accordance with the instructions of the Meeting of Parties in Work Plan Activity 26 (Annex 1 of Resolution 7.2) the Secretariat has prepared four draft budget options for the period 2017-2020 for consideration by the 22nd Meeting of the Advisory Committee.
2. Options 1 and 2 are based on the existing arrangements of time-sharing of posts with the CMS Secretariat, in line with the budget approved by CMS Parties in November 2014 (CMS Resolution 11.1) and continuing the arrangement in place since 2007.
3. In contrast, options 3 and 4 contain a change in the staff complement. Not only do these reflect more accurately the responsibilities taken on by the various staff members, they are also in response to operational paragraph 9 of Resolution 7.6 on Financial, Budgetary and Administrative Matters for the Forthcoming Financial Period, which “requests the Secretariat to explore joint working arrangements within the CMS Family and further integration of the ASCOBANS and CMS Secretariats”. While being cost-neutral for ASCOBANS Parties, these options bear some cost implications for CMS and would have to be presented to the CMS COP. In the interim, a CMS Standing Committee approval would however allow the Secretariat to proceed.
4. For each scenario that was developed, a table detailing the scale of contributions by Parties for 2017-2020 is included. These are based on the UN Scale of Assessments for 2013-15.
5. Following discussions by the Advisory Committee, the Secretariat will prepare the final budget proposals to be forwarded to the 8th Meeting of the Parties (2016) and will send these to UNEP for approval.

Standard Salary Costs

6. In the past, the salary costs were calculated based on the budgetary provisions of the previous financial period plus inflation. Following some administrative changes, including the adoption of International Public Sector Accounting Standards (IPSAS) in 2014 and a move to a new integrated Enterprise Resource System for the management of finance, budget, human resources, procurement and assets (UMOJA) (see [AC22/Doc.17.1.b](#)), UNEP and the Common CMS Family Administrative and Financial Management Unit (AFMU) advised to move to standard salary costs comparable to those used throughout the UN Secretariat.
7. Based on the standard methodology used for budgeting within the UN, a standard is now proposed for the CMS Family in Bonn and has been used for the development of the options in this document. Standard salary costs are made up of several components, including the net salary base (the same for all UN professional staff at the same level, locally adjusted for local staff), the post adjustment (for professional staff, depending on cost of living at the duty station), the staff assessment (deductions credited to the UN Tax Equalization Fund in lieu of national income taxes) and the common staff costs (covering e.g. assignment grants and education grants for international professional staff, and e.g. overtime and language allowance for general service staff). An average post adjustment of 30% was used for the calculations. Common staff costs were set at 50% for professional staff and 30% for general service staff, in line with practices at other duty stations and covering actual expenditures.

8. The standard salary costs for Bonn, as shown below, are proposed for use in the ASCOBANS budget.

Category Level	100%, EUR
D1 (Executive Secretary)	208,630
P4 (Senior Advisor / Head Aquatic Species Team)	152,054
P3 (Coordinator)	127,449
P2 (Coordinator)	103,994
GS5 (Administrative Assistant)	68,106

9. Introduction of these standard salary costs result in an increase in the allocations to be made for each professional staff member. It should be noted that these do not correspond to an increase in actual salaries of individual staff members. These budget increases result from United Nations system-wide standards, directives and calculations that are promulgated through the International Civil Service Commission (ICSC). They are designed to ensure that sufficient funds are available for paying salaries throughout the year, taking into account that staff may move and/or entitlements may vary, and that the Euro-Dollar exchange rate might further move against ASCOBANS' favour.

Financial Period

10. All four options presented take as their basis a four-year budgetary period, in line with Resolution 7.7 on Application of Article 6.1 of the Agreement. The proposals can however easily be changed to three year budgetary periods, should Parties wish to see such options.

11. The key benefit of a four-year cycle is that Parties, the Advisory Committee and the Secretariat have more time for the implementation of Resolutions. The current and draft future Work Plan for the Agreement foresees numerous actions which can 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, as well as due to the time-sharing with CMS and the resulting demands associated with the CMS meeting cycles, having one additional year during which the focus can be on the implementation of the work programme makes a significant difference.

12. A potential disadvantage could be a reduced ability to respond to emerging situations. However, given that all ASCOBANS Parties are represented on the annual Advisory Committee Meeting, no serious implications were noted during the ongoing quadrennium.

13. In line with discussions held at AC19, the Advisory Committee should re-evaluate the arrangement in preparation of MOP8.

Option 1

14. Option 1 contained in Annex 1 is a zero nominal growth budget, i.e. it contains no increase over the total amount available in the 2013-2016 quadrennium. Given inflation over this period as well as the increased standard salary costs as described above, this budget option foresees no funding in several non-staff lines, such as those for consultancies and conservation projects, with direct implications for the level of activity that can be delivered. Other lines have been reduced to the minimum considered necessary for maintaining a functional office.

15. This option foresees 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), 75% of the Coordination Officer's time (P-2) and a part-time (50%) Administrative Assistant. Matching budgetary provisions are already included in the CMS budget for the triennium 2015-2017.

Option 2

16. Option 2 contained in Annex 2 is a zero real growth scenario, i.e. adjusting the total amount available by an annual inflation rate of 2%, corresponding to an overall increase of 8.24% for the period 2017-2020 compared to the quadrennium 2013-2016.

17. Like option 1, this option foresees a continuation of the current Secretariat arrangement. The adjustment for inflation allows modest budgetary provisions for consultants and information material, as well as a more realistic budget for the AC and MOP meetings.

Option 3

18. Option 3 contained in Annex 3, like option 1, is a zero nominal growth budget, resulting in a cut of funding for lines for consultancies and conservation projects and reductions in several other lines. In order to allow a change in staff time percentages and levels, reflecting more accurately the responsibilities taken on by the various staff members, the lines for Advisory Committee Meetings also had to be removed, meaning that the host governments would have to cover the full costs of the meetings.

19. The staffing option proposed here is: 3% of the CMS Executive Secretary's time (D-1), 5% of the Senior Advisor's time (P-4), 75% of the Coordination Officer's time (with an increase in level from a P-2 to a P-3) and a part-time (50%) Administrative Assistant.

Option 4

20. Option 4 contained in Annex 4, like option 2, is a zero real growth scenario. The overall increase of 8.24% for the period 2017-2020 compared to the quadrennium 2013-2016 is a reflection of applying an annual inflation rate of 2%.

21. Like option 3, this option foresees an adjustment of the current Secretariat arrangement. The adjustment for inflation allows modest budgetary provisions for consultants and other non-staff costs, similar to what has been provided for the current quadrennium, but with slightly higher provisions for AC and MOP meetings.

Activities Not Covered in Any Option

22. At AC21, Parties agreed to consider ways of ensuring longer-term funding for the consultancies for coordination of the Conservation Plan for Harbour Porpoises in the North Sea and the Recovery Plan for Baltic Harbour Porpoises (Jastarnia Plan). So far, neither position was included in the Agreement's budget, and progress was dependent entirely on voluntary contributions. Notwithstanding the generosity of several Parties who funded the North Sea Plan Coordination for a number of years, this form of financing has not proven sufficiently reliable in order to ensure continuous service, and sufficient time of the consultants to deliver the level of service desired.

23. None of the four budgetary options contain provisions for these consultancies, as this would only be possible with significant increases in the overall budget.

ANNEX 1

Table 1: ASCOBANS Trust Fund Budget for 2017-2020 (EUR) – OPTION 1 (Zero Nominal Growth)

YEAR	2017	2018	2019	2020	TOTAL
BUDGET ITEM	EUR	EUR	EUR	EUR	BUDGET
STAFF PERSONNEL					
Executive Secretary (D1) - 3%	6,259	6,384	6,512	6,642	25,797
CMS Senior Advisor (P4) - 15%	22,808	23,264	23,729	24,204	94,006
Associate Coordination Officer (P2) - 75%	77,995	79,555	81,146	82,769	321,466
Administrative Assistant (GS-5) - 50%	34,053	34,734	35,429	36,137	140,354
Coordination for Harbour Porpoise Action Plans	-	-	-	-	-
Consultants	-	-	-	-	-
STAFF PERSONNEL TOTAL	141,115	143,938	146,816	149,753	581,622
TRAVEL					
Staff travel	5,322	5,429	5,537	5,648	21,937
Experts travel	1,827	1,863	1,901	1,939	7,529
TRAVEL TOTAL	7,149	7,292	7,438	7,587	29,466
GRANTS OUT					
Conservation projects	-	-	-	-	-
GRANTS OUT TOTAL	-	-	-	-	-
MEETINGS					
Meeting of Parties	-	-	-	3,877	3,877
Meeting of the Advisory Committee	3,344	3,410	3,479		10,233
Meeting of Working Groups	-	-	-	-	-
MEETINGS TOTAL	3,344	3,410	3,479	3,877	14,110

YEAR	2017	2018	2019	2020	TOTAL
BUDGET ITEM	EUR	EUR	EUR	EUR	BUDGET
EXPENDABLE & NON-EXPENDABLE EQUIPMENT					
Office Supplies	669	683	696	710	2,758
Office Equipment	856	856	856	856	3,424
EXPENDABLE & NON-EXPENDABLE EQUIPMENT TOTAL	1,525	1,539	1,552	1,566	6,182
OPERATING COSTS					
Operation/Maintenance computers	200	200	200	200	800
IT Services	10,000	10,200	10,404	10,612	41,216
Operation/Maintenance of printers	400	408	416	424	1,649
Information Material/Outreach and Education Work	-	-	-	-	-
Reference material	131	133	136	139	538
Website Maintenance and Development	2,000	2,040	2,081	2,122	8,243
Telephone and Fax, Postage and miscellaneous	1,150	1,173	1,196	1,220	4,740
OPERATING COSTS TOTAL	13,881	14,154	14,433	14,718	57,186
SUB-TOTAL	167,014	170,333	173,718	177,500	688,565
UN-PSC - 13%	21,712	22,143	22,583	23,075	89,513
GRAND TOTAL	188,725	192,476	196,302	200,575	778,079

Table 2: Scale of Contributions by Parties to the ASCOBANS Trust Fund for 2017-2020 – OPTION 1

Country	Scale of Assessment			2017	2018	2019	2020
	2013-2015	UN Scale %	ASCOBANS %				
Belgium	0.998	4.2%	6.9%	12,990	13,248	13,511	13,805
Denmark	0.675	2.8%	4.7%	8,785	8,960	9,138	9,337
Finland	0.519	2.2%	3.6%	6,755	6,889	7,026	7,179
France	5.593	23.6%	20.0%	37,745	38,495	39,260	40,115
Germany	7.141	30.1%	20.0%	37,745	38,495	39,260	40,115
Lithuania	0.073	0.3%	0.5%	950	969	988	1,010
Netherlands	1.654	7.0%	11.4%	21,528	21,956	22,392	22,879
Poland	0.921	3.9%	6.4%	11,987	12,226	12,469	12,740
Sweden	0.960	4.0%	6.6%	12,495	12,743	12,997	13,279
United Kingdom	5.179	21.8%	20.0%	37,745	38,495	39,260	40,115
Total	23.713	100.0%	100.0%	188,725	192,476	196,302	200,575

ANNEX 2

Table 3: ASCOBANS Trust Fund Budget for 2017-2020 (EUR) – OPTION 2 (Zero Real Growth)

YEAR	2017	2018	2019	2020	TOTAL
BUDGET ITEM	EUR	EUR	EUR	EUR	BUDGET
STAFF PERSONNEL					
Executive Secretary (D1) - 3%	6,259	6,384	6,512	6,642	25,797
CMS Senior Advisor (P4) - 15%	22,808	23,264	23,729	24,204	94,006
Associate Coordination Officer (P2) - 75%	77,995	79,555	81,146	82,769	321,466
Administrative Assistant (GS-5) - 50%	34,053	34,734	35,429	36,137	140,354
Coordination for Harbour Porpoise Action Plans	-	-	-	-	-
Consultants	7,500	7,650	7,803	7,959	30,912
STAFF PERSONNEL TOTAL	148,615	151,588	154,619	157,712	612,534
TRAVEL					
Staff travel	5,372	5,480	5,589	5,701	22,143
Experts travel	2,000	2,040	2,081	2,122	8,243
TRAVEL TOTAL	7,372	7,520	7,670	7,824	30,386
GRANTS OUT					
Conservation projects	-	-	-	-	-
GRANTS OUT TOTAL	-	-	-	-	-
MEETINGS					
Meeting of Parties	-	-	-	6,500	6,500
Meeting of the Advisory Committee	6,000	6,120	6,242	-	18,362
Meeting of Working Groups	1,500	1,500	1,500	1,500	6,000
MEETINGS TOTAL	7,500	7,620	7,742	8,000	30,862

YEAR	2017	2018	2019	2020	TOTAL
BUDGET ITEM	EUR	EUR	EUR	EUR	BUDGET
EXPENDABLE & NON-EXPENDABLE EQUIPMENT					
Office Supplies	669	682	696	710	2,757
Office Equipment	905	905	905	905	3,620
EXPENDABLE & NON-EXPENDABLE EQUIPMENT TOTAL	1,574	1,587	1,601	1,615	6,377
OPERATING COSTS					
Operation/Maintenance computers	200	200	200	200	800
IT Services	10,000	10,200	10,404	10,612	41,216
Operation/Maintenance of printers	400	408	416	424	1,649
Information Material/Outreach and Education Work	1,500	1,530	1,561	1,592	6,182
Reference material	131	134	136	139	540
Website Maintenance and Development	2,436	2,484	2,534	2,585	10,039
Telephone and Fax, Postage and miscellaneous	1,150	1,173	1,196	1,220	4,740
OPERATING COSTS TOTAL	15,817	16,129	16,448	16,773	65,166
SUB-TOTAL	180,878	184,444	188,081	191,923	745,326
UN-PSC - 13%	23,514	23,978	24,450	24,950	96,892
GRAND TOTAL	204,393	208,422	212,531	216,873	842,218

Table 4: Scale of Contributions by Parties to the ASCOBANS Trust Fund for 2017-2020 – OPTION 2

Country	Scale of Assessment			2017	2018	2019	2020
	2013-2015	UN Scale %	ASCOBANS %				
Belgium	0.998	4.2%	6.9%	14,068	14,345	14,628	14,927
Denmark	0.675	2.8%	4.7%	9,515	9,702	9,894	10,096
Finland	0.519	2.2%	3.6%	7,316	7,460	7,607	7,763
France	5.593	23.6%	20.0%	40,879	41,684	42,506	43,375
Germany	7.141	30.1%	20.0%	40,879	41,684	42,506	43,375
Lithuania	0.073	0.3%	0.5%	1,029	1,049	1,070	1,092
Netherlands	1.654	7.0%	11.4%	23,315	23,774	24,243	24,738
Poland	0.921	3.9%	6.4%	12,982	13,238	13,499	13,775
Sweden	0.960	4.0%	6.6%	13,532	13,799	14,071	14,358
United Kingdom	5.179	21.8%	20.0%	40,879	41,684	42,506	43,375
Total	23.713	100.0%	100.0%	204,393	208,422	212,531	216,873

ANNEX 3

Table 5: ASCOBANS Trust Fund Budget for 2017-2020 (EUR) – OPTION 3 (Zero Nominal Growth)

YEAR	2017	2018	2019	2020	TOTAL
BUDGET ITEM	EUR	EUR	EUR	EUR	BUDGET
STAFF PERSONNEL					
Executive Secretary (D1) - 3%	6,259	6,384	6,512	6,642	25,797
CMS Senior Advisor (P4) - 5%	7,603	7,755	7,910	8,068	31,335
Coordination Officer (P3) - 75%	95,586	97,498	99,448	101,437	393,970
Administrative Assistant (GS-5) - 50%	34,053	34,734	35,429	36,137	140,354
Coordination for Harbour Porpoise Action Plans	-	-	-	-	-
Consultants	-	-	-	-	-
STAFF PERSONNEL TOTAL	143,501	146,371	149,299	152,284	591,455
TRAVEL					
Staff travel	5,322	5,429	5,537	5,648	21,937
Experts travel	1,827	1,933	1,971	2,009	7,739
TRAVEL TOTAL	7,149	7,362	7,508	7,657	29,676
GRANTS OUT					
Conservation projects	-	-	-	-	-
GRANTS OUT TOTAL	-	-	-	-	-
MEETINGS					
Meeting of Parties	-	-	-	4,066	4,066
Meeting of the Advisory Committee	-	-	-	-	-
Meeting of Working Groups	-	-	-	-	-
MEETINGS TOTAL	-	-	-	4,066	4,066

YEAR	2017	2018	2019	2020	TOTAL
BUDGET ITEM	EUR	EUR	EUR	EUR	BUDGET
EXPENDABLE & NON-EXPENDABLE EQUIPMENT					
Office Supplies	669	683	696	710	2,758
Office Equipment	856	856	856	856	3,424
EXPENDABLE & NON-EXPENDABLE EQUIPMENT TOTAL	1,525	1,539	1,552	1,566	6,182
OPERATING COSTS					
Operation/Maintenance computers	200	200	200	200	800
IT Services	10,000	10,200	10,404	10,612	41,216
Operation/Maintenance of printers	400	408	416	424	1,649
Information Material/Outreach and Education Work	-	-	-	-	-
Reference material	131	133	136	139	538
Website Maintenance and Development	2,000	2,040	2,081	2,122	8,243
Telephone and Fax, Postage and miscellaneous	1,150	1,173	1,196	1,220	4,740
OPERATING COSTS TOTAL	13,881	14,154	14,433	14,718	57,186
SUB-TOTAL	166,056	169,426	172,792	180,291	688,565
UN-PSC - 13%	21,587	22,025	22,463	23,438	89,513
GRAND TOTAL	187,643	191,451	195,255	203,729	778,079

Table 6: Scale of Contributions by Parties to the ASCOBANS Trust Fund for 2017-2020 – OPTION 3

Country	Scale of Assessment			2017	2018	2019	2020
	2013-2015	UN Scale %	ASCOBANS %				
Belgium	0.998	4.2%	6.9%	12,915	13,177	13,439	14,022
Denmark	0.675	2.8%	4.7%	8,735	8,912	9,089	9,484
Finland	0.519	2.2%	3.6%	6,716	6,853	6,989	7,292
France	5.593	23.6%	20.0%	37,529	38,290	39,051	40,746
Germany	7.141	30.1%	20.0%	37,529	38,290	39,051	40,746
Lithuania	0.073	0.3%	0.5%	945	964	983	1,026
Netherlands	1.654	7.0%	11.4%	21,404	21,839	22,273	23,239
Poland	0.921	3.9%	6.4%	11,919	12,160	12,402	12,940
Sweden	0.960	4.0%	6.6%	12,423	12,675	12,927	13,488
United Kingdom	5.179	21.8%	20.0%	37,529	38,290	39,051	40,746
Total	23.713	100.0%	100.0%	187,643	191,451	195,255	203,729

ANNEX 4

Table 7: ASCOBANS Trust Fund Budget for 2017-2020 (EUR) – OPTION 4 (Zero Real Growth)

YEAR	2017	2018	2019	2020	TOTAL
BUDGET ITEM	EUR	EUR	EUR	EUR	BUDGET
STAFF PERSONNEL					
Executive Secretary (D1) - 3%	6,259	6,384	6,512	6,642	25,797
CMS Senior Advisor (P4) - 5%	7,603	7,755	7,910	8,068	31,335
Coordination Officer (P3) - 75%	95,586	97,498	99,448	101,437	393,970
Administrative Assistant (GS-5) - 50%	34,053	34,734	35,429	36,137	140,354
Coordination for Harbour Porpoise Action Plans	-	-	-	-	-
Consultants	7,500	7,650	7,803	7,959	30,912
STAFF PERSONNEL TOTAL	151,001	154,021	157,102	160,244	622,367
TRAVEL					
Staff travel	5,372	5,480	5,589	5,701	22,143
Experts travel	2,000	2,040	2,081	2,122	8,243
TRAVEL TOTAL	7,372	7,520	7,670	7,824	30,386
GRANTS OUT					
Conservation projects	-	-	-	-	-
GRANTS OUT TOTAL	-	-	-	-	-
MEETINGS					
Meeting of Parties	-	-	-	6,500	6,500
Meeting of the Advisory Committee	5,284	5,389	5,497	-	16,170
Meeting of Working Groups	1,500	1,500	1,500	1,500	6,000
MEETINGS TOTAL	6,784	6,889	6,997	8,000	28,670

YEAR	2017	2018	2019	2020	TOTAL
BUDGET ITEM	EUR	EUR	EUR	EUR	BUDGET
EXPENDABLE & NON-EXPENDABLE EQUIPMENT					
Office Supplies	669	682	696	710	2,757
Office Equipment	905	905	905	905	3,620
EXPENDABLE & NON-EXPENDABLE EQUIPMENT TOTAL	1,574	1,587	1,601	1,615	6,377
OPERATING COSTS					
Operation/Maintenance computers	200	200	200	200	800
IT Services	10,000	10,200	10,404	10,612	41,216
Operation/Maintenance of printers	400	408	416	424	1,649
Information Material/Outreach and Education Work	-	-	-	-	-
Reference material	131	134	136	139	540
Website Maintenance and Development	2,082	2,124	2,166	2,209	8,581
Telephone and Fax, Postage and miscellaneous	1,150	1,173	1,196	1,220	4,740
OPERATING COSTS TOTAL	13,963	14,238	14,519	14,805	57,526
SUB-TOTAL	180,694	184,256	187,889	192,488	745,326
UN-PSC - 13%	23,490	23,953	24,426	25,023	96,892
GRAND TOTAL	204,184	208,209	212,314	217,511	842,218

Table 8: Scale of Contributions by Parties to the ASCOBANS Trust Fund for 2017-2020 – OPTION 4

Country	Scale of Assessment			2017	2018	2019	2020
	2013-2015	UN Scale %	ASCOBANS %				
Belgium	0.998	4.2%	6.9%	14,054	14,331	14,613	14,971
Denmark	0.675	2.8%	4.7%	9,505	9,692	9,884	10,126
Finland	0.519	2.2%	3.6%	7,308	7,452	7,599	7,785
France	5.593	23.6%	20.0%	40,837	41,642	42,463	43,502
Germany	7.141	30.1%	20.0%	40,837	41,642	42,463	43,502
Lithuania	0.073	0.3%	0.5%	1,028	1,048	1,069	1,095
Netherlands	1.654	7.0%	11.4%	23,291	23,750	24,218	24,811
Poland	0.921	3.9%	6.4%	12,969	13,225	13,486	13,816
Sweden	0.960	4.0%	6.6%	13,518	13,785	14,057	14,401
United Kingdom	5.179	21.8%	20.0%	40,837	41,642	42,463	43,502
Total	23.713	100.0%	100.0%	204,184	208,209	212,314	217,511