UN environment programme

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

ASCOBANS

ASCOBANS/AC30/Doc.17.3

24 July 2026

30th MEETING OF THE ADVISORY COMMITTEE
Bonn, Germany, 1– 3 September 2026
Agenda Item 17.3

MID-TERM REPORT ON BUDGETARY ISSUES 2026

(Prepared by the Secretariat)

1. The report contains figures as recorded in the enterprise resource planning (ERP) system 'Umoja' from 1 January to 30 June 2026. The report is presented in euro, after conversion from the US dollar figure reports generated by Umoja and cleared by CMS Administrative and Finance Management Unit (AFMU). All euro figures are approximations due to variations in the exchange rate between euro and US dollar. All figures are rounded to the next full euro.

2. A voluntary contribution from WWF Germany was received in the end of June 2026 for the development of a marine strandings database – € 38,000.

Income to the General Trust Fund

3. Table 1 below shows contributions to the ASCOBANS General Trust Fund as at 30 June 2026. Pledges are based on Resolution 10.8 as adopted at MOP10 in September 2024.

Table 1. Status of assessed contributions as of 30 June 2026 (in euro)

Party	Pledges	Collections	Unpaid pledges
Belgium	17,142	17,142	0
Denmark	11,449	11,449	0
Finland	8,633	8,633	0
France	51,342	0	51,342
Germany	51,342	51,342	0
Lithuania	1,594	1,594	0
Netherlands	28,507	0	28,507
Poland	17,328	17,328	0
Sweden	18,032	18,032	0
United Kingdom	51,342	51,342	0
Total	**€ 256,711**[1]	**€ 176,862**	**€ 79,849**

Expenditure of the General Trust Fund

4. Table 2 shows the approved budget for 2026 (as per Resolution 10.8) and the status of expenditures as recorded in Umoja at 30 June 2026. The table also factors in the carry-over from 2025. A total expenditure of € 130,921 has so far been reported (spent or obligated) for the period from January to June 2026.

[1] In Resolution 10.8 the total scale of contributions for 2026 is € 256,712 for the same pledges. This difference is caused by the formula used to round to zero decimals.

5. In consultation with the AC Chair and Vice-Chair, the 2025 deficit of € 6,813 in the three staff lines (see ASCOBANS/AC30/Doc.17.2) was covered from the positive balance of 'IT services' budget line.

Table 2. Expenditure and balance (in euro)

Budget Item	MOP-approved budget for 2026	Carry-over from 2025 budget	Expenditure as at 30 June 2026[2]	Balance as at 30 June 2026
Personnel (staff & consultants)				
Executive Secretary (D1), 2%	4,993	-	4,233	760
Senior Advisor (P4), 3%	5,653	-	2,856	2,797
Coordinator (P3), 90%	144,117	-	71,950	72,167
Administrative Assistant (G5), 50%	40,017	6,814	23,609	23,222
Consultants	-	2,219	-	2,219
Total	**194,780**	**9,034**	**102,648**	**101,166**
Travel				
Staff travel	5,000	4,006	2,026[3]	6,981
Experts' travel	2,000	953	558[4]	2,395
Total	**7,000**	**4,959**	**2,584**	**9,375**
Grants out				
Conservation projects	-	39,962	-	39,962
Total	**-**	**39,962**	**-**	**39,962**
Meetings				
Meeting of the Parties	-	-	-	-
Meeting of the Advisory Committee	4,000	-	-	4,000
Meetings of Working Groups	-	4,000	-	4,000
Total	**4,000**	**4,000**	**-**	**8,000**
Expendable & non-expendable equipment				
Office supplies	300	300	-	600
Office equipment	900	900	-	1,800
Total	**1,200**	**1,200**	**-**	**2,400**
Operating costs				
Operation / maintenance of computers	200	200	-	400
IT Services	11,000	1,068	4,736	7,331
Operation / maintenance of printers	300	300	-	600
Information material / outreach work	500	217	-	717
Reference material	-	-	-	-
Website maintenance and development	2,200	2,200	494	3,906
Postage and miscellaneous	1,000	584	760[5]	824
Umoja	5,000	2,938	4,637	3,301
Total	**20,200**	**7,507**	**10,627**	**17,080**
Sub-total	**227,180**	**66,662**	**115,859**	**177,982**
UN PSC, 13%	29,533	8,666	15,062	23,138
Grand Total	**€ 256,712**	**€ 75,328**	**€ 130,921**	**€ 201,120**

Personnel cost estimation for 2026-2028

6. Over-expenditure in the staff salary lines is predicted for 2026–2028, as shown in Table 3. The salary estimates for 2025–2028, presented to MOP10, were derived from the 2023 salary scale for the "Professional and higher categories" (P and D staff), which remained in effect through December 2024. As of January 2025, the UN, based on the recommendation of the

[2] Estimated expenditure in euro. Conversion rate used was $ 1 = € 0.864, the average UN exchange rate for the period from January to June 2026. Totals may be affected by rounding.
[3] Coordinator travel to the 37th European Cetacean Conference (ECS37) (Dundee, Scotland, UK), and to the 9th Meeting under the OSPAR/NEAFC Collective Arrangement (London, UK) – both cost-shared with CMS.
[4] Part of the travel cost of ECS-ASCOBANS Workshop Chair at ECS37.
[5] Purchase of ASCOBANS pens and stickers.

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. Another increase of salary scale took effect as of January 2026.

7. Since the salary scale for "Professional and higher categories" is set in USD, and since a significant portion of the personnel costs charged to general Trust Fund relates to this staff category, the personnel cost estimate was initially prepared in USD. However, as the approved Trust Fund budget is in EUR, the applicable USD/EUR rate of exchange (ROE) has a direct impact on the projected budget position. The ROE fluctuates over time and is outside our control. Based on the average ROE for January–June 2026 of 0.855, the Trust Fund is projected to have a deficit of € 57,938 for the period 2026–2028.

8. As shown in Table 3, the increase in personnel costs for 2026–2028 is also partly due to the increase in G staff costs. There were two increases in the G-staff salary scale, effective from 1 December 2024 and 1 December 2025, compared with the time when the ASCOBANS MOP10 budget was approved. The impact in 2025 was not significant, as three months of the G-staff salary were not charged to ASCOBANS[6]. However, the cost estimates for 2026–2028 now reflect the full personnel costs charged to the Trust Fund, which contributes to the higher projected deficit under this budget line.

Table 3. Overview of estimation for personnel cost 2026-2028

Budget Item	MOP-approved budget for 2026-2028 in EUR	Estimated cost in USD	Estimated cost in EUR	Estimated deficit in EUR 2026-2028
Personnel (staff)				
Executive Secretary (D1), 2%	15,281	21,239	18,159	(2,878)
Senior Advisor (P4), 3%	17,300	21,340	18,245	(945)
Coordinator (P3), 90%	441,056	552,559	472,438	(31,382)
Administrative Assistant (G5), 50%	122,468	170,420	145,200	(22,732)
Total	**596,105**	**765,557**	**654,042**	**(57,938)**

9. The over-expenditures in 'Personnel (staff)' budget category can be accommodated from the unspent balances of other budget lines in the respective fiscal year.

Action requested:

10. The Advisory Committee is requested to take note of and comment on the mid-year report for 2026.

[6] G-staff started in ASCOBANS in April 2025.