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**Resolution A.1132(31)**

**Adopted on 4 December 2019  
(Agenda item 17(c))**

**RESULTS-BASED BUDGET FOR THE 2020-2021 BIENNIUM**

**A. THE REGULAR BUDGET**

THE ASSEMBLY,

RECALLING Article 15 of the Convention on the International Maritime Organization, in particular paragraphs (f) and (g) thereof concerning the functions of the Assembly in relation to the Organization's work programme, budget and financial arrangements,

RECALLING ALSO resolution A.726(17) of 7 November 1991, by which it approved a revised assessment formula for apportioning the contributions of Member States to the Organization's budget, and adopted amendments to the Rules of Procedure of the Assembly concerning enforcement of the payment of contributions,

RECALLING FURTHER resolution A.1110(30) of 8 December 2017, by which it approved the *Strategic Plan for the Organization for the six-year period 2018 to 2023*, and resolution A1131(31) of 4 December 2019 containing the "List of Outputs" for the 2020-2021 biennium,

NOTING resolution A.1042(27) of 30 November 2011, by which it approved the Organization's revised Financial Regulations, which provide for links to be made between the resources required and the results derived from the Organization's Strategic Plan in the preparation of the budget estimates,

NOTING ALSO the provision in regulation 5.1 of the Financial Regulations concerning the use of the Working Capital Fund to finance approved appropriations pending receipt of contributions,

RECOGNIZING that the funds in the Working Capital Fund could be insufficient to finance the approved appropriations when exceptional and unforeseen circumstances take place pending receipt of contributions,

RECOGNIZING ALSO the provision in regulation 3.8 of the Financial Regulations concerning supplementary estimates and the past practice of the Assembly of authorizing the Council to approve any necessary recalculation of the appropriations for the second year of the biennium,

1 APPROVES the Organization's results-based budget voted for the 2020-2021 biennium, as shown in appendix 1 and subject to paragraph A.5 of this resolution, of £72,700,000 comprising an appropriation of £36,214,000 for 2020 and an appropriation of £36,486,000 for 2021;

2 DECIDES that the appropriation voted above shall be financed by contributions from Member States, subject to paragraph A.5 of this resolution, of £67,007,000, comprising £33,391,000 for 2020 and £33,616,000 for 2021, after deduction of prospective income comprising:

- (a) reimbursements from the Trading Fund for the costs borne by the regular budget in respect of administrative backstopping support, estimated at £909,000 for 2020 and £835,000 for 2021;
- (b) income towards programme support costs from donor/trust funds (including multi-donor/trust funds) and the Technical Cooperation Fund, estimated at £533,000 for 2020 and £763,000 for 2021;
- (c) distributions from the in-year surplus of the Trading Fund, estimated at £1,540,000 for two years, which is to be used for the reduction of Member States' contributions of £863,000 in 2020 and £677,000 in 2021; and
- (d) miscellaneous income estimated at £518,000 for 2020 and £595,000 for 2021.

3 APPROVES a total of 34.6 meeting weeks for the biennium, comprising 18 weeks for 2020 and 16.6 weeks for 2021, as shown in appendix 3, and a total of 265 regular budget posts for the biennium, as shown in appendix 4;

4 AUTHORIZES the Secretary-General to draw upon funds in the Trading Fund, the Headquarters Capital Fund, the Termination Benefit Fund and the Technical Cooperation Fund to finance the approved appropriations. Advances made from these Funds to finance budgetary appropriations during a financial period shall be reported to the Council immediately and reimbursed to each respective Fund as soon as, and to the extent that, income is available for that purpose;

5 AUTHORIZES the Council, at its relevant sessions, to review the approved results-based budget and, if it decides it is necessary, to approve any transfers between strategic results, including appropriate recalculation of the budget estimates and assessment figures, in the light of the budgetary and exchange rate situation prevailing at that time;

6 INVITES the attention of the Council to the above-mentioned provisions;

7 REQUESTS the Secretary-General to ensure their application while endeavouring to effect the maximum economies in the budget;

8 REQUESTS the Council, should there be any appreciable changes in annual contribution receipts, to undertake a review of the Organization's financial framework and report its outcome to the Assembly.

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**B. WORKING CAPITAL FUND**

THE ASSEMBLY,

RECALLING resolution A.363(IX) of 14 November 1975, by which the Working Capital Fund was established in the amount of \$250,000 on 1 January 1976 by means of advances assessed on Member States,

RECALLING ALSO resolutions A.508(XII), A.552(13), A.633(15), and A.837(19), by which the level of the Working Capital Fund was increased through transfers from other Funds,

RECALLING FURTHER resolution A.633(15), by which the Exchange Reserve Fund, the balance of which was standing at \$2,000,000, was merged into the Working Capital Fund on 1 January 1988,

NOTING resolution A.1039(27) of 30 November 2011, by which the Working Capital Fund has also been used as an exchange reserve fund since 1 January 2012,

NOTING ALSO the provision in regulation 6.2 of the Financial Regulations that the purposes of the Working Capital Fund may be determined from time to time by the Assembly,

1 DECIDES that new Members shall be assessed for their advances to the Working Capital Fund on the basis only of the part assessed on Members on 1 January 1976;

2 AUTHORIZES the Secretary-General:

- (a) to advance from the Working Capital Fund such sums as may be necessary to finance the appropriations for the years 2020 and 2021 pending receipt of contributions from Members – amounts so advanced shall be reimbursed to the Working Capital Fund as soon as contributions are available;
- (b) to account, under the Working Capital Fund, for the currency gains or losses in the regular budget arising from differences between the United Nations operational exchange rate during 2020 and 2021 and the rate of \$1.27 against the pound sterling adopted for calculation of the appropriation; and
- (c) with the prior agreement of the Council, to advance such sums as may be necessary to meet unforeseen or extraordinary expenses arising during the 2020-2021 biennium, provided that such expenses are of a clearly exceptional nature and relate specifically to the Strategic Plan of the Organization and that the Council is assured that the relevant expenditure cannot be met by appropriate transfer action within the total budget approved for a calendar year.

3 REQUESTS the Secretary-General:

- (a) to report to the Council and the Assembly all advances made under the present resolution, and the relevant circumstances, and to submit supplementary estimates for reimbursement to the Working Capital Fund of advances made from the Fund to meet unforeseen or extraordinary expenses; and

- (b) to periodically report to the Council on the status of the Working Capital Fund reserves, including the gains or losses resulting from exchange rate movement accounting.

### **C. TRADING FUND**

THE ASSEMBLY,

RECALLING its adoption of resolution A.1014(26), by which it decided to establish the Trading Fund, with effect from 1 January 2010, by reconstituting the then Printing Fund with wider terms of reference, in accordance with regulation 6.7 of the Organization's Financial Regulations, which provides that the Secretary-General or the Assembly may establish such trust, reserve and special funds as may be required from time to time in order to deliver results in pursuance of the Organization's Strategic Plan,

RECOGNIZING the need to ensure that the Technical Cooperation Fund continues to be replenished in such a manner as to ensure the proper delivery of the Organization's Integrated Technical Cooperation Programme,

1 APPROVES the Trading Fund budget voted for the 2020-2021 biennium, as shown in table 1 of appendix 5, of £15,161,000, comprising an appropriation of £7,905,000 for 2020 and an appropriation of £7,256,000 for 2021;

2 APPROVES a total of 28 Trading Fund posts for the biennium, as shown in appendix 4;

3 APPROVES the revision to a provision in the terms of reference of the Trading Fund so that, at the beginning of each year, the Secretary-General shall transfer, unless otherwise directed by the Assembly, not less than 76% of the net annual cash surplus of the previous financial year in the Fund to the Technical Cooperation Fund; 12.5% to the Headquarters Capital Fund; 10.5% to the General Fund to reduce the assessment on Member States; and 1% to the Termination Benefit Fund;

4 REQUESTS the Secretary-General to keep under review the terms of reference for the operation of the Trading Fund, and to report to the Council as and when necessary.

### **D. HEADQUARTERS CAPITAL FUND**

THE ASSEMBLY,

RECALLING resolution A.778(18) of 4 November 1993, through which the Assembly decided to establish the Headquarters Capital Fund by transferring the balance held in the Headquarters Installation Fund and by transfers from the Printing Fund of £500,000 in 1994 and £250,000 in 1995,

RECALLING ALSO that the Headquarters Capital Fund was established, with effect from 1 January 1994, with the primary purpose of meeting the capital expenditure necessary for the efficient operation of the Organization and for fulfilling the Organization's liabilities under the terms of the lease for the Headquarters building agreed between the Organization and the United Kingdom Government, and with the scope to include:

- (a) expenditure on repairs to, or replacement of, apparatus and machinery for the Headquarters building (other than regular, planned maintenance costs);

- (b) purchase and installation of office automation equipment, office furniture and equipment, telecommunications equipment and document production machinery;
- (c) official vehicles;
- (d) other items of capital equipment which relate to the primary purpose of the Fund; and
- (e) expenditure on the design, installation and implementation of office automation systems, including related training needs.

RECALLING FURTHER that the Fund has enabled the planning for, and implementation of, major capital programmes since 1994, notably in respect of office automation and communications necessary for improving the Organization's efficiency and effectiveness,

NOTING that the Fund will be replenished from time to time by such transfers from other Funds of the Organization as may be approved by the Assembly or by the transfer of such funds from the regular budget as may be approved by the Assembly,

RECOGNIZING that the terminology used to describe the purpose of the Fund requires updating to bring it into line with newer technologies and improve alignment with other aspects of the Organization's financial framework,

1 DECIDES that the primary purpose of the Fund is to support the Organization's long-term capital investment needs. Capital investments reflect the purchase or development of tangible or intangible assets with a benefit to the Organization lasting for more than one budgetary period, and with a minimum value which exceeds IMO's accounting policy threshold for asset capitalization. Capital expenditure can include:

- (a) repairs to or replacement of equipment and machinery for the Headquarters building;
- (b) purchase, design, development and/or installation of information technology and information systems including infrastructure, hardware, software and applications; office furniture and equipment; telecommunications equipment; and document production machinery;
- (c) official vehicles; and
- (d) other items of capital equipment which relate to the primary purposes of the Headquarters Capital Fund.

All implementation costs including transportation, initial training and fees for consultancy services relating to the above capital expenditure can be incurred under the Headquarters Capital Fund;

2 APPROVES the Headquarters Capital Fund expenditure voted for the 2020-2021 biennium, as shown in table 2 of appendix 5, of £3,727,000, comprising an appropriation of £2,355,000 for 2020 and an appropriation of £1,372,000 for 2021;

3 DECIDES that the income arising from investments of the Headquarters Capital Fund shall continue to be credited to the Headquarters Capital Fund.

## **E. TERMINATION BENEFIT FUND**

THE ASSEMBLY,

RECALLING resolution A.837(19) of 23 November 1995, by which the Assembly decided to establish the Termination Benefit Fund with an initial transfer of £900,000 from the cash surplus of the General Fund on 1 January 1996, in order to meet the costs associated with payment of termination benefit and repatriation grants to the staff of the Organization,

RECALLING ALSO resolution A.906(22) of 29 November 2001, which widened the scope of the Fund to allow the financing of the additional costs of temporary assistance required to replace staff on long-term sick leave,

RECALLING FURTHER resolution A.991(25) of 29 November 2007, by which the Assembly further widened the scope of the Fund to include the financing and accounting of the post-employment liabilities of staff under the regular budget, in preparation for United Nations system-wide implementation of International Public Sector Accounting Standards (IPSAS),

HAVING REGARD to the fact that the Council, at its 110th session, endorsed an "all of IMO segments" approach to the measurement of funding gaps in the IPSAS post-employment liabilities, so as to cover all staff members at the corporate level,

NOTING resolution A.1063(28) of 4 December 2013, by which it decided that, from 1 January 2014, the post-employment liabilities of all IMO staff, regardless of funding source, are accounted for under the Termination Benefit Fund and that a charge of 7% is levied on the cost (base salary) of all project staff members recruited under the Technical Cooperation Fund or any donor/trust Funds, so as to build up funds for the corresponding post-employment liabilities under the Termination Benefit Fund,

NOTING ALSO that the Fund will be replenished from time to time by such transfers from other Funds of the Organization as may be approved by the Assembly or by the transfer of such funds from the regular budget as may be approved by the Assembly,

RECOGNIZING that, to better align with other aspects of the Organization's financial framework, the primary purpose of the Fund to reflect those costs associated with long-term employee benefits due in connection with or following separation requires some minor adjustments to its scope,

1 DECIDES that financing of additional costs for temporary assistance to provide cover for staff on long-term sick or maternity leave should be incorporated within the regular budget, and that the scope of the Fund should cover:

- (a) payment of termination benefit;
- (b) repatriation costs, including grants, shipment and travel; and
- (c) financing and accounting of the liabilities related to the costs of accrued annual leave and after service health insurance (ASHI).

2 APPROVES the Termination Benefit Fund budget voted for the 2020-2021 biennium, as shown in table 3 of appendix 5, of £2,375,000, comprising an appropriation of £1,175,000 for 2020 and £1,200,000 for 2021;

3 APPROVES the transfer, on 1 January 2020, of any surplus from the 2019 regular budget remaining after the deduction of any other transfers approved by the Council, to further develop a solid funding base which matches the movement of the Organization's post-employment liabilities;

4 DECIDES that the income arising from investments of the Termination Benefit Fund shall be credited to the Termination Benefit Fund.

#### **F. TRAINING AND DEVELOPMENT FUND**

THE ASSEMBLY,

RECALLING resolution A.906(22) of 29 November 2001, by which the Assembly decided to establish the Training and Development Fund with an initial transfer of £200,000 from the surplus of the Printing Fund on 1 January 2002, in order to finance organizational strengthening initiatives,

NOTING the importance of ensuring sufficient resources are available to ensure that the knowledge and skills of new and existing staff are maintained up to date,

NOTING ALSO that, to support flexibility, efficiency and effective use of the Organization's resources, the Organization's fund structure should be streamlined where practicable,

1 DECIDES to close the Training and Development Fund (TDF) and transfer reserve balances to the General Fund, while incorporating the budget allocations as a separate budget line in the regular budget;

2 REQUESTS the Secretary-General to provide appropriate emphasis to the resources required to maintain the technical excellence of the Secretariat in preparing future budget submissions.

#### **G. TECHNICAL COOPERATION FUND**

THE ASSEMBLY,

RECALLING resolution A.593(14) of 20 November 1985, by which the Technical Cooperation Fund was established, and which resolved that the interest should be used to assist the Technical Cooperation Programme of the Organization in accordance with proposals approved by the Assembly,

RECALLING ALSO resolution A.837(19) of 23 November 1995, by which the funds from the Technical Cooperation Fund are drawn down and converted into pounds sterling for the application of technical cooperation activities, and which enables the level of the funds to be increased through donor contributions and by such transfers from other funds of the Organization as may be approved by the Assembly,

NOTING that the Secretariat reports biennially to the Technical Cooperation Committee and the Council on progress made in the delivery of the Integrated Technical Cooperation Programme components that are being supported with the Fund's resources,

NOTING ALSO the decision in section C above in respect of the percentage of the Trading Fund surplus allocated to the Technical Cooperation Fund,



1 APPROVES the Technical Cooperation Fund budget voted for the 2020-2021 biennium, as shown in table 5 of appendix 4, of £10,781,000 (equivalent to the planned figure in \$13,691,870 at the budgeted rate of \$1.27), comprising an appropriation of £5,206,000 for 2020 and an appropriation of £5,575,000 for 2021;

2 DECIDES that the income arising from investments of the Technical Cooperation Fund shall be credited to the Technical Cooperation Fund;

3 REQUESTS the Secretary-General to submit programmes of technical cooperation activities, indicating outputs and end results arising from the use of the Fund's resources, to the Technical Cooperation Committee during the 2020-2021 biennium.

**Appendix 1**

**Summary of proposed budgets for the 2020-2021 biennium by strategic direction**

Amounts in £000's	2020	2021	TOTAL
SD1 Improve implementation	6,607	6,784	13,391
SD2 Integrate new and advancing technologies in the regulatory framework	2,488	2,635	5,123
SD3 Respond to climate change	1,803	1,822	3,625
SD4 Engage in ocean governance	1,198	1,141	2,339
SD5 Enhance global facilitation and security of international trade	1,155	1,196	2,351
SD6 Ensure regulatory effectiveness	1,930	2,002	3,932
SD7 Ensure organizational effectiveness	17,031	16,788	33,819
Other Work	4,002	4,118	8,120
<b>TOTAL</b>	<b>36,214</b>	<b>36,486</b>	<b>72,700</b>

**Appendix 2**

**Budgeted expenditure by division**

Division	2018				2019				2018-2019
	Staff costs	Other personnel costs	Mission travel	General Operating Expenses	Staff costs	Other personnel costs	Mission travel	General Operating Expenses	Total
Office of the Secretary-General	1,645,900	96,200	75,000	-	1,673,500	99,500	76,500	-	3,666,600
Member State Audit and Implementation	1,581,940	11,400	300,000	-	1,617,800	11,800	306,000	-	3,828,940
Maritime Safety	3,780,348	35,400	64,000	-	3,876,900	36,600	65,300	-	7,858,548
Marine Environment	2,728,489	189,800	58,100	-	2,776,500	194,800	59,300	-	6,006,989
Legal Affairs and External Relations	2,407,613	153,100	21,000	-	2,450,400	156,600	21,400	-	5,210,113
Technical Cooperation	2,406,693	19,400	30,500	-	2,484,400	20,000	31,100	-	4,992,093
Administrative	5,235,530	179,900	37,400	-	5,378,100	185,600	38,200	-	11,054,730
Conference	7,023,087	144,700	11,000	-	7,189,400	149,800	11,200	-	14,529,187
Other cross-divisional expenditure	334,400	970,100	-	5,800,000	240,000	932,300	-	5,896,000	14,172,800
Staff turnover	(1,200,000)	-	-	-	(550,000)	-	-	-	(1,750,000)
<b>TOTAL</b>	<b>25,944,000</b>	<b>1,800,000</b>	<b>597,000</b>	<b>5,800,000</b>	<b>27,137,000</b>	<b>1,787,000</b>	<b>609,000</b>	<b>5,896,000</b>	<b>69,570,000</b>

Division	2020					2021					2020-2021
	Staff costs	Other personnel costs	Mission travel	General Operating Expenses	Training & Development	Staff costs	Other personnel costs	Mission travel	General Operating Expenses	Training & Development	Total
Office of the Secretary-General <sup>1</sup>	1,059,000	40,000	62,000	-	-	1,080,000	40,000	64,000	-	-	2,345,000
Internal Oversight and Ethics Office <sup>1</sup>	630,000	144,000	15,000	-	-	647,000	144,000	15,000	-	-	1,595,000

Member State Audit and Implementation	1,667,000	-	405,000	-	-	1,717,000	-	405,000	-	-	4,194,000
Maritime Safety	3,416,000	25,000	65,000	-	-	3,500,000	25,000	65,000	-	-	7,096,000
Marine Environment	2,748,000	198,000	59,000	-	-	2,808,000	195,000	64,000	-	-	6,072,000
Legal Affairs and External Relations	2,431,000	78,000	22,000	-	-	2,487,000	79,000	22,000	-	-	5,119,000
Technical Cooperation	2,692,000	15,000	33,000	-	-	2,748,000	15,000	31,000	-	-	5,534,000
Administrative	4,757,000	191,000	39,000	-	-	4,901,000	189,200	40,000	-	-	10,117,200
Conference	6,559,000	334,020	12,000	-	-	6,726,000	331,220	12,000	-	-	13,974,240
Other cross-divisional expenditure <sup>2</sup>	-	907,980	-	7,490,000	120,000	-	881,580	-	7,131,000	123,000	16,653,560
<b>TOTAL</b>	<b>25,959,000</b>	<b>1,933,000</b>	<b>712,000</b>	<b>7,490,000</b>	<b>120,000</b>	<b>26,614,000</b>	<b>1,900,000</b>	<b>718,000</b>	<b>7,131,000</b>	<b>123,000</b>	<b>72,700,000</b>

Note: 1) The Office of the Secretary-General and the Internal Oversight and Ethics Office were previously combined but in fact have quite different functions – they are presented separately here for transparency. The staff cost line for the Office of the Secretary-General includes the cost of the annual representation allowance for the Secretary-General, which is £31,900 for 2020 and £32,538 for 2021.

2) Other cross-divisional expenditure includes: other personnel costs, which relate to the direct costs of meetings, including translation and interpretation; general operating expenses, which itself includes funds replenishment of £2,416,000 for 2020 and £1,742,000 for 20201 (for comparison, the funds replenishment figures were £910,000 and £910,900 for 2018 and 2019 respectively); and training and development funds for the Secretariat as a whole.

**Appendix 3**

**List of meeting weeks required for 2020 and 2021**

	Session no.	Proposed meeting weeks		
		2020	2021	Total
<b>GOVERNING BODIES</b>				
Assembly	32	-	1.6	<b>1.6</b>
Council (regular sessions)	124, 125, 126 & 127	2.0	1.2	<b>3.2</b>
Council (extraordinary session)	31	-	0.4	<b>0.4</b>
Sub-total		2.0	3.2	<b>5.2</b>
<b>COMMITTEES</b>				
Maritime Safety	102, 103 & 104	2.6	1.6	<b>4.2</b>
Marine Environment Protection	75, 76 & 77	2.0	1.0	<b>3.0</b>
Legal	107 & 108	1.0	0.6	<b>1.6</b>
Technical Cooperation	70 & 71	0.8	0.6	<b>1.4</b>
Facilitation	44 & 45	1.0	1.0	<b>2.0</b>
Sub-total		7.4	4.8	<b>12.2</b>
<b>SUB-COMMITTEES</b>				
Ship Design and Construction (SDC)	7 & 8	1.0	1.0	<b>2.0</b>
Pollution Prevention and Response (PPR)	7 & 8	1.0	1.0	<b>2.0</b>
Human Element, Training and Watchkeeping (HTW)	7 & 8	1.0	1.0	<b>2.0</b>
Ship Systems and Equipment (SSE)	7 & 8	1.0	1.0	<b>2.0</b>
Navigation, Communication and Search and Rescue (NCSR)	7 & 8	1.6	1.6	<b>3.2</b>
Carriage of Cargoes and Containers (CCC)	7 & 8	1.0	1.0	<b>2.0</b>
Implementation of IMO Instruments (III)	7 & 8	1.0	1.0	<b>2.0</b>
Sub-total		7.6	7.6	<b>15.2</b>
<b>LONDON CONVENTION/PROTOCOL</b>	42/15 & 43/16	1.0	1.0	<b>2.0</b>
<b>Total</b>		<b>18.0</b>	<b>16.6</b>	<b>34.6</b>

**Appendix 4**

**Staff complement for 2020 and 2021**

		Posts financed by the Organization's Funds			
		Regular budget	Trading Fund	Technical Cooperation Fund	Total
		(a)	(b)	(c)	(d=a+b+c)
<b>Office of the Secretary-General</b>	Professional and higher	6	-	-	6
	General Service	3	-	-	3
	<b>Sub-total</b>	<b>9</b>	-	-	<b>9</b>
<b>Internal Oversight and Ethics Office</b>	Professional and higher	4	-	-	4
	General Service	1	-	-	1
	<b>Sub-total</b>	<b>5</b>	-	-	<b>5</b>
<b>Member State Audit</b>	Professional and higher	10	-	-	10
	General Service	4	-	-	4
	<b>Sub-total</b>	<b>14</b>	-	-	<b>14</b>
<b>Maritime Safety Division</b>	Professional and higher	20	-	-	20
	General Service	12	-	-	12
	<b>Sub-total</b>	<b>32</b>	-	-	<b>32</b>
<b>Marine Environment Division</b>	Professional and higher	16	-	-	16
	General Service	10	-	-	10
	<b>Sub-total</b>	<b>26</b>	-	-	<b>26</b>
<b>Legal Affairs and External Relations Division</b>	Professional and higher	14	-	-	14
	General Service	9	-	-	9
	<b>Sub-total</b>	<b>23</b>	-	-	<b>23</b>
<b>Administrative Division</b>	Professional and higher	25	10	-	35
	General Service	34	18	-	52
	<b>Sub-total</b>	<b>59</b>	<b>28</b>	-	<b>87</b>
<b>Conference Division</b>	Professional and higher	36	-	-	36
	General Service	37	-	-	37
	<b>Sub-total</b>	<b>73</b>	-	-	<b>73</b>
<b>Technical Cooperation Division</b>	Professional and higher	13	-	5	18
	General Service	11	-	-	11
	<b>Sub-total</b>	<b>24</b>	-	<b>5</b>	<b>29</b>
<b>TOTAL</b>	<b>Professional and higher</b>	<b>144</b>	<b>10</b>	<b>5</b>	<b>159</b>
	<b>General Service</b>	<b>121</b>	<b>18</b>	-	<b>139</b>
	<b>TOTAL</b>	<b>265</b>	<b>28</b>	<b>5</b>	<b>298</b>

## Appendix 5

### Budgets for the Organization's Funds

**Table 1: Trading Fund (in £'000)**

Trading Fund	Approved budget		Proposal		Biennial total		Changes	
	2018	2019	2020	2021	2018-19	2020-21	£'000	%
	(c)	(d)	(c)	(d)	(e=a+b)	(f=c+d)	(g=f-e)	(g/e)
<b>Publishing income</b>	11,168	11,058	12,800	12,500	22,226	25,300	3,074	13.8%
<b>Catering income</b>	600	687	950	1,100	1,287	2,050	763	59.3%
<b>Miscellaneous income</b>	306	303	306	303	609	609	-	0.0%
Total income (A)	<b>12,074</b>	<b>12,048</b>	<b>14,056</b>	<b>13,903</b>	<b>24,122</b>	<b>27,959</b>	<b>3,837</b>	<b>15.9%</b>
<b>Publishing expenditure</b>	5,087	5,195	5,786	5,046	10,282	10,832	550	5.3%
<b>Catering expenditure</b>	1,490	1,534	2,119	2,210	3,024	4,329	1,305	43.2%
Total expenditure (B)	<b>6,577</b>	<b>6,729</b>	<b>7,905</b>	<b>7,256</b>	<b>13,306</b>	<b>15,161</b>	<b>1,855</b>	<b>13.9%</b>
Net surplus (C=A-B)	<b>5,497</b>	<b>5,319</b>	<b>6,151</b>	<b>6,647</b>	<b>10,816</b>	<b>12,798</b>	<b>1,982</b>	<b>18.3%</b>

**Table 2: Headquarters Capital Fund (in £'000)**

	Approved budget		Proposal		Biennial total		Changes	
	2018	2019	2020	2021	2018-19	2020-21	£'000	%
Building repair/refurbishment*	326	336	426	361	662	787	125	19%
Conference equipment	-	-	1,093	301	-	1,394	1,394	
IT/IS Services	468	482	586	610	950	1,196	246	26%
ERP Services	350	350	250	100	700	350	(350)	(50%)
<b>Total</b>	<b>1,144</b>	<b>1,168</b>	<b>2,355</b>	<b>1,372</b>	<b>2,312</b>	<b>3,727</b>	<b>1,415</b>	<b>61%</b>

\* Building repair/refurbishment includes equipment.

**Table 3: Termination Benefit Fund (in £'000)**

	Approved budget		Proposal		Biennial total		Changes	
	2018	2019	2020	2021	2018-19	2020-21	£'000	%
<b>Termination/repatriation</b>	207	207	375	400	414	775	361	87%
<b>ASHI</b>	623	623	800	800	1,246	1,600	354	28%
<b>Replacement temp</b>	28	28	-	-	56	-	(56)	(100%)
<b>Total</b>	<b>858</b>	<b>858</b>	<b>1,175</b>	<b>1,200</b>	<b>1,716</b>	<b>2,375</b>	<b>659</b>	<b>38%</b>

**Table 4: Technical Cooperation Fund (in £'000)**

	Approved (£'000)*		Proposal (£'000)*		Biennial total		Changes	
	2018	2019	2020	2021	2018-19	2020-21	£'000	%
Africa	1,287	1,213	1,189	1,273	2,500	2,462	(38)	(2%)
Arab States	360	340	296	317	700	613	(87)	(12%)
Asia	460	430	399	427	890	826	(64)	(7%)
Pacific Islands	210	200	322	345	410	667	257	63%
Eastern Europe	69	65	124	133	134	257	123	92%
Latin America	377	356	304	325	733	629	(104)	(14%)
Caribbean	343	323	366	392	666	758	92	14%
Global programmes	2,044	1,923	2,206	2,363	3,967	4,569	602	15%
<b>Total</b>	<b>5,150</b>	<b>4,850</b>	<b>5,206</b>	<b>5,575</b>	<b>10,000</b>	<b>10,781</b>	<b>781</b>	<b>8%</b>

\*The exchange rates used here to convert the ITCP financed from the TC Fund is \$1.35 for the 2018-2019 biennium and \$1.27 (representing a budget of \$13.69 million) for the 2020-2021 biennium.

