

**DRAFT BUDGET AND EXPLANATORY NOTES
FOR FINANCIAL YEAR 1 JULY 2019 – 30 JUNE 2020 (FY 65)**

submitted on 31 January 2019

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**PROJET DE BUDGET ET D'EXPOSÉ DES MOTIFS
POUR L'EXERCICE FINANCIER DU PREMIER JUILLET 2019 AU 30 JUIN 2020 (EF 65)**

présenté le 31 janvier 2019

*Document drawn up for the attention
of the meeting of the Council of Diplomatic Representatives on 28 May 2019*

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**HCCH
DRAFT BUDGET**

		Budget Financial Year LXIV 1 July 2018-30 June 2019	Budget Financial Year LXV 1 July 2019-30 June 2020
I EXPENSES			
A OPERATION OF THE PERMANENT BUREAU			
Art 1	Personnel		
1a	Salaries and allowances	2.421.250,00	2.432.000,00
1b	Social benefits and insurances	150.000,00	165.000,00
1c	Home leave	15.000,00	12.500,00
1d	Fund relocation	10.000,00	5.000,00
1e	Fund staff rules (HR matters not covered in other Articles)	-	15.000,00
1f	ISRP administration	6.500,00	6.500,00
1g	External support (operational / legal)	119.900,00	110.500,00
		2.722.650,00	2.746.500,00
Art 2	Office space and operation		
2a	Rent	165.465,00	168.800,00
2b	Service	45.100,00	46.050,00
2c	Insurance	10.400,00	10.650,00
2d	Cleaning	35.800,00	36.550,00
2e	Office supplies	10.000,00	11.000,00
2f	Postage / telecommunication	10.860,00	11.500,00
2g	Fund maintenance / equipment	17.000,00	12.500,00
		294.625,00	297.050,00
Art 3	IT		
3a	Support / maintenance	46.000,00	46.000,00
3b	Software licenses / hardware	47.500,00	45.000,00
3c	Internet / website(s)	19.000,00	16.000,00
3d	Fund new equipment	10.000,00	10.000,00
		122.500,00	117.000,00
Art 4	Copying, printing, and publications		
4a	Lease / production supplies	76.860,00	78.500,00
4b	External design, lay-out	6.500,00	1.500,00
4c	Fund recueil	3.600,00	-
		86.960,00	80.000,00
Art 5	Library		
5a	Subscriptions	14.000,00	14.000,00
5b	Purchases	6.500,00	6.500,00
		20.500,00	20.500,00
Art 6	External translators	43.500,00	43.500,00
Art 7	PB missions	78.000,00	79.500,00
Art 8	Financial operation		
8a	Bank fees	3.600,00	3.600,00
8b	Audit fees	45.500,00	45.500,00
		49.100,00	49.100,00
Art 9	Representation (incl. for international meetings)	20.000,00	20.000,00
Art 10	Overhead reimbursements iSupport	(60.000,00)	(15.000,00)
Art 11	Unforeseen	3.500,00	3.500,00
	SUBTOTAL	3.381.335,00	3.441.650,00

B MEETINGS	Budget Financial Year LXIV 1 July 2018-30 June 2019	Budget Financial Year LXV 1 July 2019-30 June 2020
Art 12 Off-site meetings (Hague Academy)		
<i>CGAP / CDR</i>		
12a Rent (incl. interpretation equipment, booths, workspace for personnel, small meeting room)	27.200,00	27.200,00
12b Interpretation (English and French)	18.000,00	16.300,00
12c Additional personnel / moving	15.050,00	15.150,00
	60.250,00	58.650,00
<i>Special Commissions and other meetings</i>		
12d Rent (incl. interpretation equipment, booths, workspace for personnel, small meeting room)	10.000,00	14.400,00
12e Interpretation (English and French)	3.350,00	11.000,00
12f Additional personnel / moving	4.200,00	10.500,00
	17.550,00	35.900,00
<i>subtotal</i>	77.800,00	94.550,00
Art 13 On-site meetings (PB) - additional personnel	12.650,00	9.000,00
Art 14 Other costs relating to HCCH meetings		
14a Supplies, refreshments and facilitation	16.000,00	16.000,00
14b Travel consultants and external experts	7.500,00	7.500,00
	23.500,00	23.500,00
SUBTOTAL	113.950,00	127.050,00

C PRESENT AND FUTURE PENSION LIABILITIES	Budget Financial Year LXIV 1 July 2018-30 June 2019	Budget Financial Year LXV 1 July 2019-30 June 2020
Paid by all Member States		
Art 15 Retirement or survivor's pensions	491.600,00	501.800,00
Art 16 Pension Administration by the ISRP	15.000,00	15.000,00
	506.600,00	516.800,00
SUBTOTAL	506.600,00	516.800,00
TOTAL EXPENSES	4.001.885,00	4.085.500,00

II REVENUES	Budget Financial Year LXIV 1 July 2018-30 June 2019	Budget Financial Year LXV 1 July 2019-30 June 2020
Art 17 Contribution of the Member States	4.108.480,00	4.207.694,00
Art 18 Use of reserves	60.000,00	28.200,00
Art 19 Contribution of a Member Organisation	35.000,00	37.000,00
Art 20 Income derived from sales of publications	10.000,00	10.000,00
TOTAL REVENUES	4.213.480,00	4.282.894,00

III VOLUNTARY CONTRIBUTIONS (V.C.)

Art 21a	Voluntary Contributions from Members	<i>p.m.</i>	<i>p.m.</i>
Art 21b	Voluntary Contributions from non-Members	<i>p.m.</i>	<i>p.m.</i>
	TOTAL V.C.	-	-

TOTAL BUDGET**4.213.480,00****4.282.894,00****IV ACCRUED UNFUNDED PENSION LIABILITIES**

Art 22	Paid, in addition to their contribution to the Budget, by all States that were Member on or prior to 1 July 2010 and which have not yet paid off their full share in these liabilities	211.595,00	197.394,00
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EXPLANATION OF CONTRIBUTIONS TO BE PAID BY THE MEMBER STATES

The calculation for the contributions of the Member States is based on the number of units assigned to each Member State under the system of the Universal Postal Union (as amended at the 23rd meeting of the Council of Diplomatic Representatives on 1 November 1977).

The total contribution to be paid by the Member States amounts to € 4,207,694 (see Art. 17).

Annex I lists the total contributing share of each State that was a Member on or prior to 1 July 2010 and that has *not* yet paid off its full share in the accrued unfunded pension liabilities (Art. 22): € 2,445,102 to be divided by 347.5 units = € 7,036.27 per unit.

Annex II lists the total contributing share of each State that was a Member on or prior to 1 July 2010 and that *has* paid off its share in the accrued unfunded pension liabilities *or* that became a Member after 1 July 2010 (and thus does not have to pay for accrued unfunded pension liabilities at all): € 1,762,592 to be divided by 272.5 units = € 6,468.23 per unit.

The increase per unit is **2.67% or € 182.93 per unit** compared to the previous Financial Year 2018-2019 (FY LXIV).

**Total contributing share of each State
that was a Member on or prior to 1 July 2010 and that has
not yet paid off its full share in the accrued unfunded pension liabilities**

**Financial Year LXV (2019-2020)
Under the system of the Universal Postal Union (1)**

MEMBERS	units	accrued unfunded pension liabilities	contribution to the operational Budget	total contribution to be paid
ALBANIA	1	568,04	6.468,23	7.036,27
ARGENTINA	3	1.704,12	19.404,68	21.108,80
AUSTRALIA	20	11.360,81	129.364,52	140.725,33
AUSTRIA	5	2.840,20	32.341,13	35.181,33
BELARUS	1	568,04	6.468,23	7.036,27
BOSNIA AND HERZEGOVINA	1	568,04	6.468,23	7.036,27
BRAZIL	20	11.360,81	129.364,52	140.725,33
BULGARIA	3	1.704,12	19.404,68	21.108,80
CHILE	3	1.704,12	19.404,68	21.108,80
CYPRUS	1	568,04	6.468,23	7.036,27
CZECH REPUBLIC	5	2.840,20	32.341,13	35.181,33
ECUADOR	1	568,04	6.468,23	7.036,27
EGYPT	5	2.840,20	32.341,13	35.181,33
ESTONIA	1	568,04	6.468,23	7.036,27
FRANCE	33	18.745,33	213.451,46	232.196,79
FYR OF MACEDONIA	1	568,04	6.468,23	7.036,27
GEORGIA	0,5	284,02	3.234,11	3.518,13
GREECE	3	1.704,12	19.404,68	21.108,80
HUNGARY	5	2.840,20	32.341,13	35.181,33
INDIA	20	11.360,81	129.364,52	140.725,33
ISRAEL	3	1.704,12	19.404,68	21.108,80
JAPAN	33	18.745,33	213.451,46	232.196,79
JORDAN	1	568,04	6.468,23	7.036,27
LATVIA	1	568,04	6.468,23	7.036,27
LUXEMBOURG	3	1.704,12	19.404,68	21.108,80
MALAYSIA	3	1.704,12	19.404,68	21.108,80
MONTENEGRO	1	568,04	6.468,23	7.036,27
MOROCCO	5	2.840,20	32.341,13	35.181,33
NEW ZEALAND	5	2.840,20	32.341,13	35.181,33
NORWAY	10	5.680,40	64.682,26	70.362,66
PERU	1	568,04	6.468,23	7.036,27
POLAND	5	2.840,20	32.341,13	35.181,33
REPUBLIC OF KOREA	15	8.520,60	97.023,39	105.543,99
RUSSIAN FEDERATION	15	8.520,60	97.023,39	105.543,99
SERBIA	1	568,04	6.468,23	7.036,27
SLOVENIA	1	568,04	6.468,23	7.036,27
SOUTH AFRICA	10	5.680,40	64.682,26	70.362,66
SPAIN	25	14.201,01	161.705,65	175.906,66
SURINAME	1	568,04	6.468,23	7.036,27
SWEDEN	15	8.520,60	97.023,39	105.543,99
SWITZERLAND	15	8.520,60	97.023,39	105.543,99
TURKEY	5	2.840,20	32.341,13	35.181,33
UKRAINE	5	2.840,20	32.341,13	35.181,33
UNITED STATES OF AMERICA	33	18.745,33	213.451,46	232.196,79
URUGUAY	3	1.704,12	19.404,68	21.108,80
		197.393,99	2.247.708,54	2.445.102,53
<i>rounding differences</i>		<i>0,01</i>	<i>0,46</i>	<i>0,47</i>
Total taken into account for Financial Year LXV	347,5	197.394,00	2.247.709,00	2.445.103,00

(1) As amended at the 23rd meeting of the Council of Diplomatic Representatives on 1 November 1977

**Total contributing share of each State
that was a Member on or prior to 1 July 2010 and that *has*
paid off its full share in the accrued unfunded pension liabilities or
that became a Member after 1 July 2010**

**Financial Year LXV (2019-2020)
Under the system of the Universal Postal Union (1)**

MEMBERS	units	contribution to the operational Budget (= total contribution to be paid)
ANDORRA	1	6.468,23
ARMENIA	1	6.468,23
AZERBAIJAN	1	6.468,23
BELGIUM	15	97.023,39
BURKINA FASO	0,5	3.234,11
CANADA	33	213.451,46
CHINA	25	161.705,65
COSTA RICA	1	6.468,23
CROATIA	1	6.468,23
DENMARK	10	64.682,26
FINLAND	10	64.682,26
GERMANY	33	213.451,46
ICELAND	1	6.468,23
IRELAND	5	32.341,13
ITALY	25	161.705,65
KAZAKHSTAN	1	6.468,23
LITHUANIA	1	6.468,23
MALTA	1	6.468,23
MAURITIUS	1	6.468,23
MEXICO	10	64.682,26
MOLDOVA	1	6.468,23
MONACO	1	6.468,23
NETHERLANDS	15	97.023,39
PANAMA	1	6.468,23
PARAGUAY	1	6.468,23
PHILIPPINES	1	6.468,23
PORTUGAL	5	32.341,13
ROMANIA	3	19.404,68
SAUDI ARABIA	20	129.364,52
SINGAPORE	1	6.468,23
SLOVAK REPUBLIC	3	19.404,68
SRI LANKA	3	19.404,68
TUNISIA	5	32.341,13
UNITED KINGDOM	33	213.451,46
VENEZUELA	1	6.468,23
VIET NAM	1	6.468,23
ZAMBIA	1	6.468,23
		1.762.591,59
<i>rounding differences</i>		<i>0,41</i>
Total taken into account for Financial Year LXV	272,5	1.762.592,00

(1) As amended at the 23rd meeting of the Council of Diplomatic Representatives on 1 November 1977

Explanatory Notes

Introduction

1. The draft Budget for Financial Year 2019-2020 (FY 65) is submitted by the Secretary General (SG) in accordance with Article 5 of the 2016 Regulations on Financial Matters and Budgetary Practices of the HCCH.
2. This draft Budget is based on transparent, realistic as well as strict assessments and estimates. The Permanent Bureau (PB) continues to apply a very tight spending policy and to strive for savings, including through the adjustment of its working methods where efficiency gains can be made (see para. 7).
3. With a view to further increasing the readability of the Budget and better reflect the content of its respective articles, the order of some articles and/or their designation have changed in this draft Budget compared to the previous FY. A chart with an overview of changes is available at the end of these notes (p. 22).
4. The main elements (fundamentals) that significantly impact this draft Budget, and make for a challenging 'starting point' for the budgetary planning, may be summarised as follows:
 - The operational surplus from FY 2017-2018 is lower than in preceding years, leading to lower reserves that can be used as additional revenue for the Budget for FY 2019-2020. As reflected in Article 18, the additional revenue resulting from the use of reserves for FY 2019-2020 is € 28,200 (compared to € 60,000 in the Budget for FY 2018-2019).¹ The SG will submit a proposal for the use of the surplus from FY 2017-2018 to the Council of Diplomatic Representatives (CDR). However, the proposed amount to be allocated to the Budget for FY 2019-2020 has already been included in this draft Budget so its impact is transparent, although it remains subject to a decision by the CDR.
 - The reimbursement for iSupport from the European Commission for costs incurred by the HCCH Budget during FY 2019-2020 (*i.e.*, salary costs of some staff members working on iSupport and overhead) will be lower than in the past FY. As reflected in Article 10, the reimbursement expected for FY 2019-2020 is € 15,000 (compared to € 60,000 in the Budget for FY 2018-2019).² For technical reasons this reimbursement is reflected as a "negative cost".
 - The Budget for FY 2019-2020 includes plans for one Special Commission (SC) meeting, of a maximum duration of three days (plus two days for moving), whereas there was no SC meeting in the Budget for FY 2018-2019 (only costs for the informal meetings at the Hague Academy in September 2018). Costs for the envisaged SC meeting amount to approximately € 35,900. When compared to the informal meetings in September 2018, this leads to additional meeting costs of approximately € 18,500 in the Budget for FY 2019-2020. Plans for the work programme during FY 2019-2020 remain subject to the approval of the Council of General Affairs and Policy (CGAP) in March 2019.
5. To compensate for the lower iSupport payment, the lower revenue resulting from the use of reserves, and the additional SC meeting costs specified in para. 4 above, the Budget for FY 2019-

¹ Compared to the information presented in 'Informal (Draft Zero) Budget' of December 2018, this figure has been revised following the finalisation of the audit for FY 2017-2018, and the auditor's approval of expenses to be covered by various Funds.

² Compared to the information presented in 'Informal (Draft Zero) Budget' of December 2018, this figure has been revised following an update from the European Commission on expected reimbursements for Phase 2 of the project.

2020 needs to absorb approximately € 95,500 to begin with, *i.e.*, prior to increases in other budget lines that are needed for operation in the next FY.

6. These other increases that are needed for the basic operation of the HCCH and its PB mainly relate to personnel costs and the office space and amount to approximately € 20,300.
7. In his continued efforts to apply a realistic and cost-efficient Budget without jeopardising the effective operation of the HCCH and its PB, the SG has been able to identify various items in the Budget for FY 2019-2020 where cuts and economies are possible. These cuts and economies amount to € 50,950 in total and relate to the following Articles of the Draft Budget (explanations will be provided in the notes relating to the specific Articles; see also para. 15 for a further cost-saving measure):
 - Article 1a: € 10,000 (approx.)
 - Article 1c: € 2,500
 - Article 1d: € 5,000
 - Article 1g: € 9,500 (approx.)
 - Article 2g: € 4,500
 - Article 3b: € 2,500
 - Article 3c: € 3,000
 - Article 4b: € 5,000
 - Article 4c: € 3,600
 - Article 12b: € 1,700
 - Article 13: € 3,650
8. A raise of € 2,000 in the contribution from a Member Organisation (Art. 19) also helps to cover higher expenses.
9. Further to the generous announcement of the People's Republic of China that it will extend its voluntary contribution to fund the Regional Office for Asia and the Pacific (ROAP), and considering the ongoing discussions about a framework for Regional Offices, the financing of human resource costs for ROAP – based on the model applied to the Regional Office for Latin America and the Caribbean (ROLAC) to ensure equal treatment of both existing Regional Offices – is not included in this draft Budget. The question of whether to include human resource costs of ROAP in the Budget of the HCCH will need to be considered by the CGAP and the CDR in the future.
10. While the work programme of the Organisation and related meetings remains subject to the decisions of the CGAP in March 2019, the SG respectfully requests Members to note that it will not be possible to include meeting costs beyond those already assumed in this draft Budget without either increasing the budget or making cuts that will most likely affect other work or projects, in which case the CGAP will have to set specific priorities.
11. It is recalled that most costs for the Diplomatic Session on the Recognition and Enforcement of Foreign Judgments in Civil or Commercial Matters (June – July 2019) will be borne by the Government of The Netherlands (Art. 11(1) of the Statute). These costs are thus not included in the Budget for FY 2019-2020.
12. Considering the above (*i.e.*, the challenging 'starting point', the increases to operational expenses, cuts to various Articles, and the expected additional revenue), **the relevant overall increases in this Budget are:**

- (i) for Part A and Part B (operational budget): € 73,415 or 2.10%;
- (ii) for the total expenses of the Budget (operational budget plus Part C relating to present and future pension liabilities): € 83,615 or 2.09%;
- (iii) for the total Budget: € 69,414 or 1.65%;
- (iv) for the total contribution of the Member States: € 99,214 or 2.41%; and
- (v) the increase of the Member States' contributions **per unit: € 182.93 or 2.67%**³.

I. EXPENSES

A. OPERATION OF THE PERMANENT BUREAU

Article 1 Personnel

Article 1a, Salaries and allowances

13. This article increases by a total amount of € 10,750. This includes the regular salary adjustments for staff progression and the Remuneration Adjustment Method (RAM) applied to salaries and allowances for Co-ordinated and Associated Organisations located in the Netherlands.⁴ The salary projections for 2020 are calculated using the 2019 salary scales for the Netherlands (as determined by the International Service for Remunerations and Pensions (ISRP) and the Co-ordinating Committee on Remuneration), as well as an estimate RAM rate of 2%. This careful projection is necessary to avoid underfunding for salaries from January to June 2020.
14. This budget line covers costs for 28 employees (26.70 FTEs).
15. The increase in this line also includes a raise of the working percentage of one staff member in the linguistic area from 80% to 90% to cope with the increasing workload and hopefully allow for faster production of bilingual documents. The increase of the working percentage would have ideally been to 100%, but in a cost-saving effort the SG proposes this adjustment over two years.
16. Additionally, general overtime costs have been cut by approximately € 5,000. The PB operates a very strict overtime policy to avoid these costs as much as possible.
17. The PB continues the process of implementing the recommendations made by the ISRP in its Staff Remuneration Audit of February 2015. FY 2019-2020 is the fifth and final year of the implementation.
18. The total personnel costs (incl. pension liabilities) amount to 80.80% of the total Budget.

³ The increase per unit would have been € 369.70 (5.39%) if the challenging 'starting point' and additional operational increases were not absorbed by cuts and economies as well as additional revenue. However, if the proposed cuts and economies/additional revenue did not have to compensate for the challenging 'starting point' and additional operational increases, the increase per unit would have been € 97.52 (1.42%). In the 'Informal (Draft Zero) Budget' of December 2018, the increase of the Member States' contributions *per unit was*: € 287.93 or 4.20%.

⁴ The RAM includes, but is not limited to, an inflation component; the adjustment is determined by the ISRP and is approved by the Co-ordinating Committee on Remuneration as well as the governing bodies of the Co-ordinated and Associated Organisations. A Memo prepared by the ISRP relating to the calculation and application of the RAM is available on the Secure Portal of the HCCH website. The salary scales enter into force on 1 January of each calendar year, and the RAM can represent an increase or a decrease in a given year.

Article 1b, Social benefits and insurances

19. This article increases by € 15,000. It includes costs for a group insurance policy to cover the risks of death and disability, as well as temporary or long-term sick leave.⁵
20. This article also covers partial reimbursement to staff for certain expenses relating to health insurance in keeping with mandatory statutory policies of the Host State Agreement with the Netherlands.
21. The increase of this budget line is necessary to meet mandatory expenses at current market rates for medical and disability insurances.

Article 1c, Home leave

22. This article decreases by € 2,500. It covers travel expenses in respect to home leave for eligible officials and their dependants (approx. *26 persons – compared to 30 persons in previous Budget*). While home leave is accrued by eligible staff every two years, staff have a period of 18 months in which to use it. It is, therefore, necessary to budget for these obligations in anticipation that they can be claimed during FY 2019-2020.

Article 1d, Reserve Fund relocation

23. This article decreases by € 5,000. It is to cover possible relocation costs during FY 2019-2020 for current and future officials of the PB, as well as removal costs and the relocation allowance. Any balance in this budget line will be added to this Fund for use in the future.

Article 1e, Reserve Fund Staff Rules (HR matters not covered in other Articles)

24. This article increases by € 15,000. This is to partly cover the expected expenses over the next FY. It should be noted that this amount is fully covered by the additional reserves added in Article 18 (see paras 4 and 81).
25. This Reserve Fund for the Staff Rules is used to cover costs in each FY relating to the application of certain governance and HR provisions associated with the Staff Rules, such as dispute resolution mechanisms (incl. the use of confidentiality counsellors, mediators, conciliators or arbitrators, a Complaints Procedure, a Conciliation Procedure, and an appeals procedure to the Administrative Tribunal of the Council of Europe), external legal fees, and the use of services of external HR experts (to the extent needed), etc. This Reserve Fund is also used to finance possible training of staff in matters of team development, management, and initiatives to improve the PB's overall operation. Finally, this Fund includes a sub-fund specifically for possible payment of an indemnity for loss of employment (see Art. 13 of the Staff Rules and the Budget for FY 2017-2018). Any balance in this Fund remains as part of this Fund and is not part of an operational surplus.

Article 1f, ISRP administration

26. This article remains unchanged. It covers costs for annual publications by the ISRP and the Co-ordinating Committee on Remunerations on the adjustments of salaries, allowances and pensions for Co-ordinated Organisations, as well as the specific salary scales applicable to the relevant countries, including the Netherlands.

⁵ The definitive premium is calculated at the end of each FY as a percentage of actual salary and health insurance costs over the year.

Article 1g, External support (operational / legal)

27. This article decreases by € 9,400. This decrease is possible as a result of the re-composition of the legal team at the PB; it is anticipated that this re-composition will reduce the need to rely on external legal support (formerly consultants; see para. 32).
28. The external operational (non-legal) support provided to the PB, by parties not hired as staff of the Organisation, is and remains essential. This work, which includes support for accounting, publications, the library and general services, is most cost-effectively conducted by external parties (rather than by hiring staff for this work).
29. The external support provided by a qualified accountant is invaluable for the effective operation of the financial office of the PB and essential to enable the SG to fulfil his increased responsibilities as defined in the 2016 Financial Regulations (costs for this support represent approx. 27% of the total article).
30. The person offering the external publications support assists the PB with the preparation of the HCCH Proceedings (*Actes et documents*). This person is currently working to complete outstanding Tomes before the next Diplomatic Session in June 2019 (costs for this support represent approx. 51% of the total article).
31. This article now also includes costs for library and general service support that were previously included under Article 1a. The PB suggest that these costs are better reflected in this article going forward, rather than as a staff cost (as in the past). The costs and services themselves remain unchanged (costs for this support represent approx. 13% of the total article).
32. Costs for external legal support has decreased compared to the Budget for the previous FY. However, as the CGAP is yet to decide on the work programme over the next FY, the PB has included € 10,000 in this article (down from € 30,000 in FY 2018-2019), including for possible legal support for work in the area of family agreements or the parentage/surrogacy project, depending on priorities (costs for such support represent approx. 9% of the total article).

Article 2 Office space and operation

33. As per the past practice, the inflation rate applied to certain articles in the paragraphs below is 2%. This is the inflation rate used in the Net Present Value Analysis (NPV) presented to the Members as part of the relocation process to Churchillplein 6b in 2014.⁶ The NPV includes a projection of the evolution of rent and services costs of the premises of the PB. Although the official inflation rate is currently below 2% in the Netherlands⁷, the PB applies a 2% rate for expense planning as estimated and recommended by the Netherlands Bank⁸ and as projected in the NPV document. For consistency, some other lines in the Budget (Art. 4a) also use the 2% inflation rate. This allows for the projection of a gradual increase to avoid the risk of underfunding operational expenses and more drastic escalations in the future.

Article 2a, Rent

34. This article increases by € 3,335 in keeping with the NPV presented to the Members for Churchillplein 6b in 2014. These figures are based on an estimated 2% inflation rate and the PB

⁶ Available at < http://www.hcch.net/upload/hidden/2014/dipl/20140124npv_en.pdf >.

⁷ See < <http://www.inflation.eu/inflation-rates/the-netherlands/historic-inflation/cpi-inflation-the-netherlands-2018.aspx> >.

⁸ See < <https://www.dnb.nl/en/interest-rates-and-inflation/#> >.

suggests maintaining the prudent approach. Any savings will contribute to a possible budgetary surplus.

Article 2b, Service

35. This article increases by € 950 in keeping with the NPV presented to the Members for Churchillplein 6b in 2014. These figures are based on an estimated 2% inflation rate and the PB suggests maintaining the prudent approach. Any savings will contribute to a possible budgetary surplus.

Article 2c, Insurance

36. This article increases by € 250 based on an estimated 2% inflation rate. This budget line includes fire, theft, goods and equipment, liability and travel insurance for the Organisation.

Article 2d, Cleaning

37. This article increases by € 750 based on an estimated 2% inflation rate. It covers cleaning costs for the office.

Article 2e, Office supplies

38. This article (which includes costs for office supplies, stationary, etc.) was previously combined with postage and telecommunication costs (formerly Art. 3a in previous FYs and now separated in Art. 2e and Art. 2f). The article increases by € 1,000 to reflect actual costs.

Article 2f, Postage / telecommunication

39. This article was previously combined with costs for office supplies (Art. 3a in former Budgets and now Art. 2e and Art. 2f). The article increases by € 640 to reflect actual costs.

Article 2g, Reserve Fund maintenance / equipment

40. This article decreases by € 4,500. It covers maintenance costs for the office space and general office equipment (*e.g.*, the annual carpet cleaning, treatment of the wooden floor in the kitchen, servicing of the air-conditioning in the conference room and the server room, repairs etc.). Any balance in this budget line will be added to this Fund for use in the future.

Article 3 IT

41. The PB continues improve its IT infrastructure for robustness, security and efficiency. Over the past two FYs, this has included a move to “the Cloud” and modernising of various IT tools. The PB expects to develop these practices and systems further, and expects some efficiencies as a result of these changes.

Article 3a, Support / maintenance

42. This article remains unchanged. It covers the PB’s external IT support and maintenance costs.

Article 3b, Software licenses / hardware

43. This article decreases by € 2,500, as a result of the modernisation of the IT environment. This budget line includes costs relating to computer equipment and licenses incurred through the year.

Article 3c, Internet / website(s)

44. This article decreases by € 3,000, as a result of the modernisation of the IT environment. It includes costs for Internet and HCCH website(s).

Article 3d, Reserve Fund new equipment

45. This article remains unchanged. This Fund is used as a reserve for IT equipment that cannot be absorbed by Article 3b (for example to replace servers in the past). Any balance in this budget line will be added to this Fund for use in the future.

Article 4 Copying, printing, and publications*Article 4a, Lease / production supplies*

46. This article increases by € 1,640 based on an estimated 2% inflation rate, as stated in para. 33 above. It covers all costs to lease copiers and printers for the PB for the year, as well costs for special publications related supplies for these machines.

Article 4b, External design, lay-out

47. This article decreases by € 5,000. In an effort to reduce costs, the PB is now handling most of this work internally. This line now mainly includes costs for photo credits for publications.

Article 4c, Reserve Fund Recueil

48. This article decreases by € 3,600. This Fund is a reserve for the publication of the next edition of the collection of HCCH Conventions foreseen in late 2019 / early 2020. This Fund is now at a sufficient level for this publication. Any balance in this budget line will be added to this Fund for use in the future.

Article 5 Library*Article 5a, Subscriptions*

49. This article remains unchanged. It covers subscription costs for the HCCH library.

Article 5b, Purchases

50. This article remains unchanged. The article funds necessary purchases to maintain an up-to-date HCCH library for research and work.

Article 6 External translators*Article 6, External translators*

51. This article remains unchanged. Although most translation work can be completed by the internal Translator / Reviser, in times of intense document preparation, the need to use

external translators remains (especially prior to the CGAP and SC meetings). Given the cuts made to this budget line in the past years, the PB expects that there may, at times, be limits to producing and releasing all documents (simultaneously) in both official languages. However, the PB considers this budget line crucial to ensure that bilingual documents can be produced for formal meetings of the Organisation.

Article 7 PB missions

Article 7, PB missions

52. This article increases by € 1,500. It is used to pay for travel expenses for approximately 15 members of the PB who may travel for missions. The SG continues to apply a strict travel policy; for each mission, prior approval by the SG is required. Organisers of seminars, workshops, or any other meeting to which the PB is invited are regularly asked to contribute to the mission costs (travel, hotel, or both) of PB representative(s), if possible. Such contributions are received on various occasions, though they sometimes only cover partial costs. This line has been increased slightly because expected promotional activities that will be required for the Judgements Convention. Additionally, one of the 'priority' missions the SG plans during the next FY, will be to attend meetings of the United Nations in New York (where the HCCH has observer status). Due to the expected cost of this mission, other missions of the SG may have to be shortened or postponed.

Article 8 Financial operation

Article 8a, Bank fees

53. This article remains unchanged. It covers costs for operating PB bank accounts and PB transaction costs.

Article 8b, Audit fees

54. This article remains unchanged. It includes the annual costs to audit the Organisation accounts and Pensions by PricewaterhouseCoopers (PwC). It also includes annual costs for preparatory actuarial pension work for the audit by Confident BV. It should be noted that fees for the auditing of voluntary contributions by PwC are not included in this article and are covered directly by voluntary contributions.

Article 9 Representation (incl. for international meetings)

Article 9, Representation (incl. for international meetings)

55. This article remains unchanged. It is used to cover the costs of the annual SG reception (which, for cost efficiency reasons, is combined with the reception offered during the meeting of the CGAP) and other functions offered by the SG or the PB during HCCH meetings (at least partially). It also covers work-related lunch or dinner invitations, working lunches, small gifts for experts who chair meetings, flowers, etc. It also includes a small cost for organising a promotional day for the work of the HCCH as part of The Hague International Open Day, during which many Hague-based international organisations are represented. These representational activities are an important element of international diplomacy and outreach.

Article 10 Overhead reimbursement iSupport

Article 10, Overhead reimbursement iSupport

56. This article reflects a negative expense (a payment to the HCCH) of € 15,000 expected from the iSupport 2.0 project to compensate the HCCH for overhead expenses incurred by the PB for the use of office space and equipment for this project as well as for salary costs (on a pro-rata basis) for two staff members occasionally contributing to the project (see also para. 4).
57. It should be noted that while the payment reflected in this article was included in the grant proposal for iSupport 2.0 with the European Commission, the exact amount will only be known and received following the final delivery and approval of the project by the European Commission (expected in February 2019).⁹ € 34,862 has already been paid to the HCCH in FY 2018-2019 (of the € 60,000 foreseen in the Budget). However, it is most likely that the final amount reimbursed will exceed the initial and prudent estimate. It can, in fact, be reasonably expected that € 15,000 can be held as reserve to accrue to the HCCH in FY 2019-2020.¹⁰

Article 11 Unforeseen

Article 11, Unforeseen

58. This article remains unchanged. It is used to cover any unforeseen expenses during the FY.

B. MEETINGS

59. This Budget includes assumptions for meeting costs during FY 2019-2020 as the work programme remains subject to the approval of the CGAP at its March 2019 meeting. Projections are included for the meetings of the CGAP (now a 3.5-day meeting), the CDR, two meetings of the Standing Committee of the CDR, and a three-day SC meeting (without a weekend in between); all these meetings will be held off-site (see Art. 12 for details). Costs for approximately 30 to 34 additional meeting days at the PB have also been included, of which 15 meeting days relate to legislative work and may generate additional costs (see Art. 13 for details). Again, the SG respectfully suggests that if the work programme as adopted by the CGAP in 2019 will result in more off-site meetings or more meeting days at the PB that may generate additional costs, the Budget will either have to be increased or cuts be made that will most likely affect other work or projects, in which case the CGAP will have to set specific priorities. It is recalled that meeting costs of the Diplomatic Session on the Judgments Project (June - July 2019) will be borne by the Government of the Netherlands as per Article 11 of the Statute of the Organisation. These costs are thus not included in the Budget.

⁹ Rules applicable to this kind of EU action grant provide for a flat rate of 7% of costs for indirect costs, in order to cover the overhead costs incurred by project participants. The exact final value is therefore dependent on acceptance of costs by the European Commission and on the amount of costs actually incurred. Indirect costs are distinguished from compensation to the HCCH for the services to iSupport of members of staff whose salaries are paid out of the Budget.

¹⁰ The conclusion of iSupport PM in FY 2020-2021 will most probably follow the same pattern of finalisation in December 2020 (*i.e.*, after the FY for which this draft Budget is established). The transfer of the amount corresponding to human resources and indirect costs incurred by HCCH would, therefore, take place during FY 2020-2021, not during FY 2019-2020; furthermore, for this project the reimbursement will most likely be smaller than for iSupport 2.0 (the maximum amount foreseen for indirect costs totals € 31,828.79). No application for a further EU Grant is pending. For more information concerning voluntary contributions to fund the iSupport project, see para. 90.

Article 12 Off-site meetings (Hague Academy)

Article 12a, Rent (incl. interpretation and other equipment, booths, workspaces for staff, and small meeting rooms)

60. This article remains unchanged. This budget line covers the rent of the Hague Academy building (large conference room, the interpretation and other equipment, booths, workspaces for staff, and two meeting rooms) for the meetings of both the CGAP and the CDR. The total rental costs are: € 3,000 per day for the large conference room, interpretation and other equipment, booths, and workspaces for staff; € 450 per half day for the Historic Reading Room; € 350 per half day for the Seminar Room. All prices remain very competitive for The Hague.
61. Rental costs for the CGAP are based on five days; after consultations with the Chair of the CGAP, this Budget now makes projections for a 3.5-day meeting of the CGAP (1.5 days are required for the installation of the Secretariat in the Academy Building and its transfer back to the PB, respectively). The CDR is covered by one day of rent. Rent for two days of Standing Committee meetings at the Hague Academy building are included as the number of participants is likely going to accede the capacity of the conference room at the PB.
62. The actual costs for the large conference room, interpretation and other equipment, booths, and workspaces for staff are thus for a total of eight days. The costs for additional meeting spaces are only projected for the meeting days of the CGAP and use of the Seminar Room or the Historic Reading Room is assessed on a strict case-by-case basis and approved only when absolutely necessary. All attempts are made to avoid the rental of rooms and meeting spaces other than those listed.

Article 12b, Interpretation (English and French)

63. This article decreases by € 1,700. This budget line covers interpretation costs for 3.5 meeting days of the CGAP and a meeting of the CDR. Compared to the previous FY, one interpreter less has been budgeted for during the meeting of the CDR. If the duration of the CDR exceeds allocated interpretation timeframes, this will have an impact on available interpretation.

Article 12c, Additional personnel and moving

64. This article has a minor increase of € 100. This budget line covers moving costs and costs for additional personnel hired for catering and other assistance, technical support staff as well as security personnel of the Peace Palace during both Council meetings. It also covers overtime expenses of some administrative staff members of the PB during Council meetings, as well as costs for Recording Secretaries during these meetings.

Article 12d, Rent (incl. interpretation equipment, booths, workspaces for staff, and small meeting rooms)

65. This article increases by € 4,400. As specified in para. 59 above, it includes the use of the large conference room (see costs in para. 60) for a three-day SC meeting (without a weekend in between). This results in a total of five rental days (including for moving). It remains subject to the work programme as determined by the CGAP in March 2019.

Article 12e, Interpretation (English and French)

66. This article increases by € 7,650 and covers costs for three interpreters for a three-day SC meeting. It remains subject to the work programme as determined by the CGAP in March 2019.

Article 12f, Additional personnel and moving

67. This article increases by € 6,300. This budget line covers moving costs and costs for additional personnel hired for catering and other assistance, technical support staff as well as security personnel of the Peace Palace for the possible three-day SC. It also covers overtime expenses of some administrative staff members of the PB during this meeting.

Article 13 On-site meetings (PB) – additional personnel*Article 13, On-site meetings (PB) - additional personnel*

68. This article decreases by € 3,650. These costs mainly cover overtime expenses of some administrative staff members of the PB during meetings of Working / Experts' Groups and Committees. This budget line is based on approximately 30 to 34 meeting days at the PB, and it remains subject to the approval of the work programme at the CGAP in March 2019.
69. Of the 30 to 34 meeting days that are expected, the PB projects that 15 of these meetings relate to legislative work¹¹ and may generate overtime costs at approximately € 600 per day.
70. The remaining 15-19 meeting days related to governance matters¹² are not expected to generate additional costs.

Article 14 Other costs relating to HCCH meetings*Article 14a, Supplies, refreshments and facilitation*

71. This article remains unchanged. This budget line is used to cover costs for the supplies and materials (incl. folders, badges, newspapers, hire of additional glassware, USB sticks, etc.) used and distributed at any of the HCCH meetings (incl. seminars). Additionally, during meetings and other events, refreshments are served during breaks, and sometimes light working lunches and small preparatory working dinners are covered through this budget line.

Article 14b, Travel consultants and external experts

72. This article remains unchanged. It is used to offset some travel costs for those who contribute to the work of the PB, such as experts chairing Working / Experts' Group meetings, whose costs are not covered by their relevant authorities. This budget line is used both for off-site and on-site meetings. As in previous years, the PB does not use assessed contributions to cover any travel / hotel costs of participants who otherwise could not afford to attend HCCH meetings.

C. PRESENT AND FUTURE PENSION LIABILITIES**Article 15 Retirement or survivor's pensions***Article 15, Retirement or survivor's pensions*

73. This article increases by € 10,200 to ensure the full collection of Member States' mandatory contributions to the pension schemes currently in force at the PB.

¹¹ Envisaged meetings: EG on Tourist Protection - 5 days; WG Direct Grounds of Jurisdiction - 5 days; EG Parentage / Surrogacy - 5 days.

¹² Envisaged meetings: WG Rules of Procedure - possibly 4 - 6 days; WG on Strategic Plan / Regional Framework - possibly 4 - 6 days; WG appointment SGs - possibly 4 days (quarterly); Standing Committee - possible extra day for a CDR related meeting, if necessary.

74. Pension costs relating to both the Co-ordinated Pension Scheme (CoPS) and the New Pension Scheme (NPS) are currently financed through the contributions of staff, the payments of the accrued unfunded liabilities, the return on the investments of the PRF, and Article 15 of the Budget which represents the Organisation's (employer's) contributions to the pension schemes (Art. 15 covers present and future liabilities).
75. Currently the HCCH has seven pensioners (all under the CoPS). There are 15 active staff members who fall under the CoPS, and 14 staff members who fall under the NPS.
76. This article is determined in correlation with Article 1a. It represents 21.9% of salaries for those staff members who fall under the CoPS and 18.8% of salaries for those staff members who fall under the NPS (as per the rules that govern these pension schemes).
77. It is recalled that the Organisation is required to provide pension benefits to all eligible staff or former staff of the Organisation under the pension schemes currently in force, and that *all* Member States must cover the costs relating to present and future pension liabilities, independently of when they became a Member of the HCCH and whether or not they had or still have to pay their full share of the accrued unfunded liabilities.

Article 16 Pension Administration by the ISRP

Article 16, Pension Administration by the ISRP

78. This article remains unchanged. This budget line covers costs for the verification and administration of pensions for all officials and retirees of the Organisation by the ISRP.

II. REVENUES

Article 17 Contribution of the Member States

Article 17, Contribution of the Member States

79. This article increases by € 99,214. It reflects the total contribution of all Member States to cover the operating budget of the HCCH (*i.e.*, costs relating to part A: The Operation of the PB, part B: International Meetings, and part C: Present and Future Pension Liabilities). The total contributions from Member States is 2.41% higher than the previous FY. The value of one budgetary unit and the full amounts to be paid by each Member State are briefly explained in Part II of the Budget (see below paras 93 *et seq.*), and then listed in Annex I and Annex II, respectively. This Budget is based on an increase *per unit* amounting to € 182.93 or 2.67%.

Article 18 Use of reserves

Article 18, Use of reserves

80. This article amounts to € 28,200. The operational surplus from FY 2017-2018 is lower than in preceding years, leading to lower reserves that can be used for the Budget for FY 2019-2020. As detailed in para. 4 above, this amount is lower when compared to the € 60,000 used in the Budget for FY 2018-2019. Although this amount has been presented as revenue in this Budget, it should be noted that in accordance with applicable accounting principles, and following consultations with PwC, this will be processed as an allocation of a previous surplus using reserves in the financial statements of 2019-2020 (it does technically not qualify as revenue or income).

81. The SG will submit a proposal for the use of the surplus from FY 2017-2018 to the CDR. However, the suggested allocation has already been included in this draft Budget so its (possible) impact is known and transparent, although it remains subject to a decision by the CDR. As explained in para. 24, € 15,000 of the € 28,200 is to cover all costs included in Article 1e. The remaining € 13,200 is used to offset other operation increases in the draft Budget.

Article 19 Contribution of a Member Organisation

Article 19, Contribution of a Member Organisation

82. This article increases by € 2,000. It relates to the membership of the European Union (EU). According to Article 9(2) of the Statute of the HCCH, a Member Organisation is not required to contribute in addition to its Member States to the annual Budget of the HCCH but pays a sum to be determined by the HCCH, in consultation with the Member Organisation, to cover additional administrative expenses arising out of its membership.
83. The current agreement (as confirmed by the EU on 14 April 2016) to this effect ends in June 2019. The proposed increase to this article is an inflation adjustment (over three years) and remains subject to agreement and confirmation with the EU.

Article 20 Income derived from sales of publications

Article 20, Income derived from sales of publications of the HCCH

84. This article remains unchanged. While the PB exceeded the total revenues budgeted under this Article for the last few FYs (the sales of the Practical Handbook on the Service Convention have generated higher than expected revenues in particular), the PB anticipates that the surge in sales following some major publications (incl. the Service Handbook) may reach its end. The PB has, therefore, taken a cautious approach for the projection of income derived from the sale of publications. The sales of these publications remain, however, an important source of revenue for the HCCH.

III. VOLUNTARY CONTRIBUTIONS

Article 21, Voluntary contributions

85. Article 21 was introduced following the entry into force of the 2016 Financial Regulations. Under Article 5(2)(iii) “any other income, including monetary voluntary contributions communicated to the PB in writing, donations and revenues of a regular nature” shall be included in the Budget. The inclusion of all voluntary contributions, including those of Members and non-Member States, in the financial statements of the HCCH is designed to present a more accurate and comprehensive picture of the total financial resources at the disposal of the Organisation.
86. The soliciting, accepting, managing, and expending of monetary and non-monetary contributions, whether pledged by, or received from, Members or non-Members, generates additional costs (overheads) which the PB otherwise would not face. Thus, a charge is levied on monetary voluntary contributions, including in FY 2019-2020, to off-set (some) of these overheads. Overheads include, but are not limited to, banking fees, accounting and auditing fees, additional licensing fees, costs for supplies and utilities, but also rent, repair and maintenance costs. They are ongoing business expenses, required to run a part of the PB’s operations. The charge is levied on the contributor. Because monetary voluntary contributions are, both in terms of amount as well as when they are received, quite uncertain, the PB has

taken a prudent approach by not including the charge as part of the foreseen revenues for FY 2019-2020.

87. Article 21a reports on the monetary voluntary contributions made or being pledged by Members, an estimated total amount of € 9,904 as of 1 July 2019. This amount comprises both received and contractually pledged funds. Specifically, the amount includes € 1,277 allocated to current projects in progress. In addition, the amount includes € 8,627 of general project funds, which will be reallocated in line with the HCCH's priorities. This approach has been taken following the recommendation of the final Audit of the Supplementary Budget 2014-2015. Monetary voluntary contributions have no impact on the calculation of the assessed contributions of Member States.
88. The Regional Offices' annual operation is based on the receipt of monetary voluntary contributions. The People's Republic of China has provided funds to cover operational costs of ROAP from its start in 2012. In relation to the Funding Agreement with the Government of the People's Republic of China of 2015 (HK\$ 9,900,000), ROAP has applied for the approval of the use of the remaining funds per 31 December 2018, to cover operational costs until mid-2020 (estimated amount for FY2019-2020 is HK\$ 2,160,000 / € 240,000). At the time of preparing this Budget, this has not yet been officially confirmed by China. The Government of Argentina similarly provides funds for the operation of the ROLAC in Buenos Aires on an annual basis. At the time of preparing this Budget, new funding for FY 2019-2020 has not yet been confirmed. Furthermore, no other monetary voluntary contributions have been pledged for the operation of the offices.
89. Article 21b reports on the monetary voluntary contributions made or being pledged by, non-Members, a total amount of € 12,053. This amount comprises both received and contractually pledged funds. Specifically, the amount includes € 1,158 allocated to current projects in progress. In addition, the amount includes € 10,895 of general project funds, to be reallocated following the recommendation of the Audit of the final Supplementary Budget 2014-2015.
90. The iSupport project is funded through Voluntary Contributions from Members as well as non-Members. Following the end of the previous EU action grant (iSupport 2.0) on 31 August 2018, a new EU-funded project (iSupport PM) started on 1 September 2018. It is the result of an application submitted in September 2017 and will last until August 2020, covering 80% of the cost of iSupport's operation for the period. To this effect, € 275,344.13 of pre-financing were received from the European Commission in July 2018. In addition, € 19,517.57 (FY 2017-2018) and € 23,060.06 (FY 2018-2019) have already been received from Members towards the remaining 20% of costs to be covered. The remaining contributions that have been pledged by Members (€ 48,533.54) and non-Members (€ 10,000.00) can be received at any point during FYs 2018-2019 or 2019-2020, as well as during FY 2020-2021 until 31 August 2020.

IV. ACCRUED UNFUNDED PENSION LIABILITIES

Article 22, Accrued unfunded pension liabilities

91. This article decreases by € 14,201. Contrary to the present and future pension liabilities, which are to be paid by *all* Member States, the accrued unfunded pension liabilities are to be paid *only* by States that were Members on or prior to 1 July 2010 and which have *not* yet paid off their full share in these liabilities (see decision of the CDR of 6 July 2010); payments for accrued unfunded pension liabilities are of course to be made *in addition* to assessed contributions. The remaining *annual* amount of the accrued unfunded liabilities to be paid, € 197,394, will be divided among the Member States that continue to pay their share in these costs annually (347.5 units, *i.e.*, € 568.04 per unit).

92. Although reflected after Section II Revenues, the accrued unfunded pension liabilities are an additional *expense*. They are listed at the end of the Budget because they do not have to be paid by *all* Member States. The total of Article 22 (€ 197,394) added to the total expenses at the end of Section I Expenses (€ 4,085,500), equals the total Budget / total revenues at the end of Section II Revenues (€ 4,282,894).

EXPLANATION OF CONTRIBUTIONS TO BE PAID BY THE MEMBER STATES: ANNEX I AND ANNEX II

93. Part II of the Budget explains in general terms how the individual contributions of Member States are calculated. The actual results are then presented in two separate Annexes.
94. **Annex I:** lists the total contributing share of each State that was a Member on or prior to 1 July 2010 and that has *not* yet paid off its full share in the accrued unfunded pension liabilities. In other words, apart from their annual contribution to the operating Budget (incl. the present and future pension liabilities), they *also* must pay their annual share in the accrued unfunded pension liabilities, which totals € 2,445,102 and is to be divided by 347.5 units = € 7,036.27 per unit.
95. **Annex II:** lists the total contributing share of each State that was a Member on or prior to 1 July 2010 and that *has* paid off its full share in the accrued unfunded pension liabilities, or that became a Member *after 1 July 2010* (and thus does *not* have to pay for accrued unfunded pension liabilities at all). These Members only contribute to the operating Budget (incl. the present and future pension liabilities). The total, € 1,762,592, is to be divided by 272.5 units = € 6,468.23 per unit.
96. Each Member State thus is listed in one Annex only (either in Annex I or in Annex II); Member States are invited to refer to the Annex that applies to their respective situation.

Changes in Budget Articles

Articles as presented in Budget FY 2019-2010	Article in Budget FY 2018-2019
1 - Personnel	
1a - Salaries and allowances	no change
1b - Social benefits and insurances	no change
1c - Home leave	no change
1d - Fund relocation	formerly 1e
1e - Fund staff rules (HR matters not covered in other Articles)	formerly 1d
1f - ISRP administration	no change
1g - External support (operational / legal)	no change
2 - Office space and operation	
2a - Rent	no change
2b -Service	no change
2c - Insurance	no change
2d - Cleaning	no change
2e - Office supplies	now split, formerly all in 3a
2f - Postage / telecommunication	now split, formerly all in 3a
2g - Fund maintenance / equipment	formerly 2e
3 - IT	
3a - Support / maintenance	formerly 4a
3b - Software licenses / hardware	formerly 4b
3c - Internet / website(s)	formerly 4c
3d - Fund new equipment	formerly 4d
4 - Copying, printing, and publications	
4a - Lease / production supplies	formerly 5b
4b - External design, lay-out	formerly 5a
4c - Fund recueil	formerly 5c
5 - Library	
5a - Subscriptions	formerly 7a
5b - Purchases	formerly 7b

6 - External translators	formerly 8
7 - PB missions	formerly 6
8 - Financial operation	
8a - Bank fees	formerly 3b
8b - Audit fees	formerly 3c
No further changes between Articles 9 - 22	