

## Resolution No. 4

### Management of Expenditures between 2005 and 2008

*Recalling* Article 6.1 c) of the Agreement on the Conservation of Small Cetaceans of the Baltic, North East Atlantic, Irish and North Seas<sup>1</sup> (hereinafter referred to as "the Agreement"), which states that the Meeting of Parties shall consider and decide upon "the establishment and review of financial arrangements and the adoption of a budget for the forthcoming three years";

*Recalling* the Resolution on Management of Expenditures adopted at the Fifth Session (The Hague, Netherlands, December 2006);

*Appreciating* that the financial situation of the Agreement has improved markedly since the previous Session as a result of the change in currency for subscriptions, substantial in-kind support received and careful stewardship by the Secretariat;

*Giving* special thanks to the German Government for providing, and agreeing to continue to provide, the accommodation for the Secretariat on a rent-free basis and its annual voluntary contribution in support of special measures and projects aimed at improving the implementation of the Agreement;

*Acknowledging* with appreciation also the additional support provided by various Parties on a voluntary basis to contribute to the implementation of the Agreement;

#### *The Meeting of the Parties to ASCOBANS*

1. *Discharges* and *approves* the expenditures for the years 2005, 2006, 2007 and 2008 attached as Annex 1 to this Resolution;
2. *Agrees* that the expenditures for the year 2009 should be discharged and approved by the 7<sup>th</sup> Meeting of Parties (MOP7).

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<sup>1</sup> For Parties that have not yet accepted the Amendment of the Agreement as adopted in MOP4 Resolution No. 4 (2003): Agreement on the Conservation of Small Cetaceans of the Baltic and North Seas

**General Trust Fund for the Conservation of Small Cetaceans of the Baltics and North Seas (ASCOBANS)**

**I. Statement of income and expenditure and changes in reserves and fund balances for the twelve months period of the biennium 2008-2009 ended 31 December 2008**

<u>Income</u>	USD
Voluntary contributions	219,351
Interest income	3,555
Miscellaneous income	9,415
<b>Total Income</b>	<b>232,321</b>
<u>Expenditure</u>	
Staff and other personnel costs	131,977
Contractual services	(20,876)
Travel	6,806
Operating expenses	4,172
Acquisitions	1,183
Programme support costs	16,024
<b>Total Expenditure</b>	<b>139,286</b>
<b>Excess/(shortfall) of income over expenditure</b>	<b>93,035</b>
<b>Net excess/(shortfall) of income over expenditure</b>	<b>93,035</b>
Reserves and fund balances, beginning of period	19,563
<b>Reserves and fund balances, end of period</b>	<b>112,598</b>
Operating reserves/Endowment Fund, beginning of period	87,542
Operating reserves/Endowment Fund, end of period	87,542

**II. Statement of assets, liabilities, reserves and fund balances as at 31 December 2006**

<u>Assets</u>	
Cash pool - Euro	120,972
Voluntary contributions receivable	1,922
Inter-fund balances	82,651
Other	(1,436)
<b>Total assets</b>	<b>204,109</b>
<u>Liabilities</u>	
Unliquidated obligations	1,361
Other accounts payable	2,608
<b>Total liabilities</b>	<b>3,969</b>
<b>Net assets/(liabilities)</b>	<b>200,140</b>
<u>Reserves and fund balances</u>	
Operating Reserve	87,542
Cumulative surplus	112,598
<b>Total reserves and fund balances</b>	<b>200,140</b>
<b>Total liabilities, reserve and fund balance</b>	<b>204,109</b>

*Jeremiah Atuke*

Jeremiah Atuke

Chief

ACCOUNTS SECTION

BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON



United Nations Office at Nairobi  
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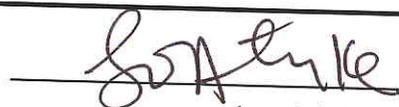
## Support of the ASCOBANS Secretariat

### I. Statement of income and expenditure and changes in reserves and fund balances for the twelve months period of the biennium 2008-2009 ended 31 December 2008

<u>Income</u>	USD
Voluntary contributions	77,640
Interest income	927
Miscellaneous income	782
<b>Total Income</b>	<b>79,349</b>
<u>Expenditure</u>	
Contractual services	23,760
Operating expenses	71,439
Programme support costs	12,376
<b>Total Expenditure</b>	<b>107,575</b>
<b>Excess/(shortfall) of income over expenditure</b>	<b>(28,226)</b>
<b>Net excess/(shortfall) of income over expenditure</b>	<b>(28,226)</b>
Transfer to other funds	16,580
Reserves and fund balances, beginning of period	42,381
<b>Reserves and fund balances, end of period</b>	<b>30,735</b>

### II. Statement of assets, liabilities, reserves and fund balances as at 31 December 2006

<u>Assets</u>	
Cash pool - Euro	38,395
Inter-fund balances	27,709
<b>Total assets</b>	<b>66,104</b>
<u>Liabilities</u>	
Unliquidated obligations	30,397
Other accounts payable	4,972
<b>Total liabilities</b>	<b>35,369</b>
<b>Net assets/(liabilities)</b>	<b>30,735</b>
<u>Reserves and fund balances</u>	
Cumulative surplus	30,735
<b>Total reserves and fund balances</b>	<b>30,735</b>
<b>Total liabilities, reserve and fund balance</b>	<b>66,104</b>



Jeremiah Atuke

Chief

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**General Trust Fund for the Conservation of Small Cetaceans of the Baltics and North Seas (ASCOBANS)**

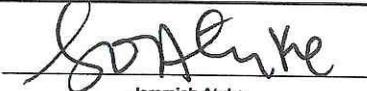
**I. Statement of income and expenditure and changes in reserves and fund balances for the biennium 2006-2007 ended 31 December 2007**

<b>Income</b>	<b>USD</b>
Voluntary contributions	448,209
Allocations	-
Interest income	12,730
Programme support income	-
Billings	-
Deferred income	-
Miscellaneous income	23,566
Royalties	-
Sale of publications	-
<b>Total Income</b>	<b>484,505</b>
<b>Expenditure</b>	
Staff and other personnel costs	340,174
Contractual services	8,499
Travel	21,403
Operating expenses	18,034
Acquisitions	2,501
Fellowships, grants and contributions	-
Programme support costs	50,666
<b>Total Expenditure</b>	<b>441,277</b>
<b>Excess(shortfall) of income over expenditure</b>	<b>43,228</b>
Transfers from/(to) Other Funds	-
Prior period adjustments	-
<b>Net excess(shortfall) of income over expenditure</b>	<b>43,228</b>
Provisional savings on or cancellation of prior periods' obligations	-
Refund to Donors	-
Transfers to/from other funds	-
Transfers to reserves	(87,542)
Reserves and fund balances, beginning of period	63,876
<b>Reserves and fund balances, end of period</b>	<b>19,562</b>

**II. Statement of assets, liabilities, reserves and fund balances as at 31 December 2007**

<b>Assets</b>	
Cash and term deposits	-
Cash pool - Euro	158,690
Cash pool - USD	52,101
Accounts receivable	-
Voluntary contributions receivable	21,710
Inter-fund balances	-
Other	1,004
Other Assets	-
Imprest advance/replenishment	-
Inventory	-
<b>Total assets</b>	<b>233,505</b>
<b>Liabilities</b>	
Payments or contributions received in advance	23,765
Unliquidated obligations	17,456
Accounts Payable	-
Interfund balances	85,180
Other	-
Other liabilities	-
<b>Total liabilities</b>	<b>126,401</b>
<b>Net assets/(liabilities)</b>	<b>107,104</b>
<b>Reserves and fund balances</b>	
Cumulative surplus	19,562
Operating reserves	87,542
<b>Total reserves and fund balances</b>	<b>107,104</b>
<b>Total liabilities, reserve and fund balance</b>	<b>233,505</b>

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 Jeremiah Atuke  
 Chief  
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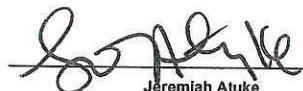
**Support of the ASCOBANS Secretariat**

**I. Statement of income and expenditure and changes in reserves and fund balances for the biennium 2006-2007 ended 31 December 2007**

<b>Income</b>	<b>USD</b>
Voluntary contributions	87,602
Allocations	-
Interest income	5,383
Programme support income	-
Billings	-
Deferred income	-
Miscellaneous income	2,273
Royalties	-
Sale of publications	-
<b>Total Income</b>	<b>95,258</b>
<b>Expenditure</b>	
Staff and other personnel costs	-
Contractual services	102,470
Travel	-
Operating expenses	-
Acquisitions	-
Fellowships, grants and contributions	-
Programme support costs	13,321
<b>Total Expenditure</b>	<b>115,791</b>
<b>Excess/(shortfall) of income over expenditure</b>	<b>(20,533)</b>
Prior period adjustments	-
<b>Net excess/(shortfall) of income over expenditure</b>	<b>(20,533)</b>
Provisional savings on or cancellation of prior periods' obligations	-
Transfer to other funds	-
Refund to donors	-
Reserves and fund balances, beginning of period	62,913
<b>Reserves and fund balances, end of period</b>	<b>42,380</b>

**II. Statement of assets, liabilities, reserves and fund balances as at 31 December 2007**

<b>Assets</b>	
Cash and term deposits	-
Cash pool -Euro	36,314
Cash pool - US Dollar	8,472
Accounts Receivable	-
Voluntary contributions receivable	-
Interfund balances	18,632
Other accounts receivable	-
Inventory	-
Imprest advance/replenish	-
Deferred charges	-
<b>Total assets</b>	<b>63,418</b>
<b>Liabilities</b>	
Payments or contributions received in advance	-
Unliquidated obligations	17,278
Accounts payable	-
Interfund balances	-
Other accounts payable	3,760
Other liabilities	-
<b>Total liabilities</b>	<b>21,038</b>
<b>Net assets/(liabilities)</b>	<b>42,380</b>
<b>Reserves and fund balances</b>	
Cumulative surplus	42,380
<b>Total reserves and fund balances</b>	<b>42,380</b>
<b>Total liabilities, reserve and fund balance</b>	<b>63,418</b>

  
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 Chief  
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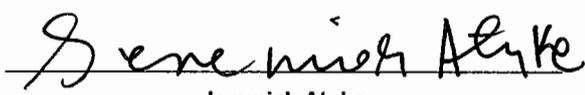
**General Trust Fund for the Conservation of Small Cetaceans of the Baltics and North Seas (ASCOBANS)**

**I. Statement of income and expenditure and changes in reserves and fund balances for the biennium 2006-2007 ended 31 December 2006**

<b>Income</b>	<b>USD</b>
Voluntary contributions	197,846
Interest income	4,349
<b>Total Income</b>	<b>202,195</b>
<b>Expenditure</b>	
Staff and other personnel costs	176,431
Contractual services	4,349
Travel	19,537
Operating expenses	16,221
Acquisitions	2,000
Programme support costs	28,399
<b>Total Expenditure</b>	<b>246,937</b>
<b>Excess/(shortfall) of income over expenditure</b>	<b>(44,742)</b>
<b>Net excess/(shortfall) of income over expenditure</b>	<b>(44,742)</b>
Transfers to reserves	(87,542)
Reserves and fund balances, beginning of period	63,876
<b>Reserves and fund balances, end of period</b>	<b>(68,408)</b>
<b>Operating reserves, end of period</b>	<b>87,542</b>
<b>Total Reserves and fund balances, end of period</b>	<b>19,134</b>

**II. Statement of assets, liabilities, reserves and fund balances as at 31 December 2006**

<b>Assets</b>	
Cash pool - US dollar	37,985
Accounts receivable	
Inter-fund balances	1,131
Other	634
<b>Total assets</b>	<b>39,750</b>
<b>Liabilities</b>	
Payments or contributions received in advance	11,852
Unliquidated obligations	4,836
Accounts Payable	
Other	3,928
<b>Total liabilities</b>	<b>20,616</b>
<b>Reserves and fund balances</b>	
Cumulative surplus	(68,408)
Operating reserves	87,542
<b>Total reserves and fund balances</b>	<b>19,134</b>
<b>Total liabilities, reserve and fund balance</b>	<b>39,750</b>

  
 Jeremiah Atuke  
 Chief  
 ACCOUNTS SECTION

## Support of the ASCOBANS Secretariat

### I. Statement of income and expenditure and changes in reserves and fund balances for the biennium 2006-2007 ended 31 December 2006

<u>Income</u>	USD
Voluntary contributions	59,565
Interest income	3,222
Miscellaneous income	29
<b>Total Income</b>	<b>62,816</b>
<b><u>Expenditure</u></b>	
Contractual services	51,251
Programme support costs	6,663
<b>Total Expenditure</b>	<b>57,914</b>
<b>Excess/(shortfall) of income over expenditure</b>	<b>4,902</b>
<b>Net excess/(shortfall) of income over expenditure</b>	<b>4,902</b>
Reserves and fund balances, beginning of period	62,913
<b>Reserves and fund balances, end of period</b>	<b>67,815</b>

### II. Statement of assets, liabilities, reserves and fund balances as at 31 December 2006

<b><u>Assets</u></b>	
Cash pool - US Dollar	76,019
Accounts Receivable	
Interfund balances	9,378
<b>Total assets</b>	<b>85,397</b>
<b><u>Liabilities</u></b>	
Unliquidated obligations	17,023
Accounts payable	
Other accounts payable	559
<b>Total liabilities</b>	<b>17,582</b>
<b><u>Reserves and fund balances</u></b>	
Cumulative surplus	67,815
<b>Total reserves and fund balances</b>	<b>67,815</b>
<b>Total liabilities, reserve and fund balance</b>	<b>85,397</b>

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Jeremiah Atuke

Chief

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18/07/2007

**General Trust Fund for the Conservation of Small Cetaceans of the Baltics and North Seas (ASCOBANS)**

**I. Statement of income and expenditure and changes in reserves and fund balances for the biennium 2004-2005 ended 31 December 2005**

<b>Income</b>	<b>USD</b>
Voluntary contributions	377,482
Interest income	6,002
Miscellaneous income	36
<b>Total Income</b>	<b>383,520</b>
<b>Expenditure</b>	
Staff and other personnel costs	313,379
Contractual services	6,589
Travel	14,201
Operating expenses	34,824
Acquisitions	13,208
Programme support costs	49,676
<b>Total Expenditure</b>	<b>431,877</b>
<b>Excess/(shortfall) of income over expenditure</b>	<b>(48,357)</b>
Prior period adjustments	(13,810)
<b>Net excess/(shortfall) of income over expenditure</b>	<b>(62,167)</b>
Reserves and fund balances, beginning of period	126,044
<b>Reserves and fund balances, end of period</b>	<b>63,877</b>

**II. Statement of assets, liabilities, reserves and fund balances as at 31 December 2005**

<b>Assets</b>	
Cash pool - US dollar	125,431
Accounts receivable	
Voluntary contributions receivable	6,896
Other	634
<b>Total assets</b>	<b>132,961</b>
<b>Liabilities</b>	
Payments or contributions received in advance	32,548
Accounts Payable	
Interfund balances	32,707
Other	3,829
<b>Total liabilities</b>	<b>69,084</b>
<b>Reserves and fund balances</b>	
Cumulative surplus	63,877
<b>Total reserves and fund balances</b>	<b>63,877</b>
<b>Total liabilities, reserve and fund balance</b>	<b>132,961</b>

*Kabuye Greville*

Solomon Kabuye  
Officer in Charge

ACCOUNTS SECTION

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## Support of the ASCOBANS Secretariat

### I. Statement of income and expenditure and changes in reserves and fund balances for the biennium 2004-2005 ended 31 December 2005

<b>Income</b>	<b>USD</b>
Voluntary contributions	106,443
Interest income	2,053
<b>Total Income</b>	<b>108,496</b>
<b>Expenditure</b>	
Contractual services	20,571
Programme support costs	3,156
<b>Total Expenditure</b>	<b>23,727</b>
<b>Excess/(shortfall) of income over expenditure</b>	<b>84,769</b>
Prior period adjustments	751
<b>Net excess/(shortfall) of income over expenditure</b>	<b>85,520</b>
Reserves and fund balances, beginning of period	(22,606)
<b>Reserves and fund balances, end of period</b>	<b>62,914</b>

### II. Statement of assets, liabilities, reserves and fund balances as at 31 December 2005

<b>Assets</b>	
Cash pool - US Dollar	55,628
Accounts Receivable	
Interfund balances	13,525
<b>Total assets</b>	<b>69,153</b>
<b>Liabilities</b>	
Unliquidated obligations	5,227
Other liabilities	1,012
<b>Total liabilities</b>	<b>6,239</b>
<b>Reserves and fund balances</b>	
Cumulative surplus	62,914
<b>Total reserves and fund balances</b>	<b>62,914</b>
<b>Total liabilities, reserve and fund balance</b>	<b>69,153</b>

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Solomon Kabuye

Officer in Charge

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BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON

28/07/2006

