

Agenda Item 8.3

Administrative and Budgetary Issues
Expenditures 2009-2011

Document 8-03

**Draft Resolution:
Management of Expenditures
between 2009 and 2011**

Action Requested

- Review the draft Resolution
- Introduce any changes as desired
- Adopt the Resolution

Submitted by

Secretariat



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

DRAFT RESOLUTION

Management of Expenditures between 2009 and 2011

Recalling Article 6.1 c) of the Agreement on the Conservation of Small Cetaceans of the Baltic, North East Atlantic, Irish and North Seas, 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 Resolution No. 4 of 2009 (Bonn, Germany) on Management of Expenditures 2005-2008;

Appreciating that the financial situation of the Agreement has continued to be at a satisfactory level since the previous Session as a result of voluntary support received and careful stewardship by the Secretariat;

Taking note that the fund balance indicated in the 2010 certified statement does not correctly reflect the unspent balance of that year, but *acknowledging* that these figures once certified cannot be changed anymore;

Thanking UNON/UNEP for rectifying the method used to compute and apportion exchange rate fluctuations and the corresponding restoration of the ASCOBANS Trust Fund balance to its full level;

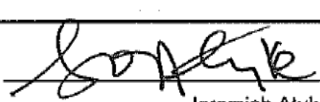

Giving special thanks to the German Government for providing, and agreeing to continue to provide, the accommodation for the Secretariat rent-free and its annual voluntary contribution in support of special measures and projects aimed at improving the implementation of the Agreement;

Acknowledging with appreciation also the additional support provided voluntarily by the Government of Finland to contribute to the implementation of the Agreement;

The Meeting of the Parties:

1. *Discharges* and *approves* the expenditures for the years 2009 to 2011 attached as Annex 1 to this resolution;
2. *Agrees* that the expenditures for the years 2012 onwards should be discharged and approved by the 8th Meeting of Parties (MOP8).

Annex 1

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 twenty four months period of the biennium 2008-2009 ended 31 December 2009		
Income		USD
Voluntary contributions		469,989
Interest income		5,635
Miscellaneous income		30,020
Total Income		505,644
Expenditure		
Staff and other personnel costs		265,698
Contractual services		70,632
Travel		13,450
Operating expenses		34,659
Acquisitions		3,842
Programme support costs		50,477
Total Expenditure		438,758
Excess/(shortfall) of income over expenditure		66,886
Net excess/(shortfall) of income over expenditure		66,886
Reserves and fund balances, beginning of period		19,563
Reserves and fund balances, end of period		86,449
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 2009		
Assets		
Cash pool - Euro		199,718
Cash pool - US dollar		24,134
Other		485
Total assets		224,337
Liabilities		
Unliquidated obligations		36,888
Interfund balances		12,630
Other accounts payable		828
Total liabilities		50,346
Net assets/(liabilities)		173,991
Reserves and fund balances		
Operating Reserve		87,542
Cumulative surplus		£6,449
Total reserves and fund balances		173,991
Total liabilities, reserve and fund balance		224,337
<div style="display: flex; justify-content: space-between; align-items: center;"> <div style="text-align: center;">  Jeremiah Atuke Chief ACCOUNTS SECTION BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON </div> <div style="text-align: center;">  United Nations Office at Nairobi ACCOUNTS SECTION Budget and Financial Management Service 22/06/2010 </div> </div>		
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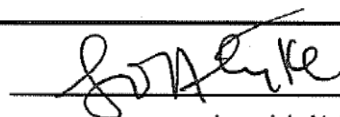
Support of the ASCOBANS Secretariat

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

<u>Income</u>	<u>USD</u>
Voluntary contributions	131,498
Interest income	1,465
Miscellaneous income	2,199
Total Income	135,162
<u>Expenditure</u>	
Contractual services	26,657
Operating expenses	103,169
Programme support costs	16,877
Total Expenditure	146,703
Excess/(shortfall) of income over expenditure	(11,541)
Net excess/(shortfall) of income over expenditure	(11,541)
Transfer to other funds	16,580
Reserves and fund balances, beginning of period	42,381
Reserves and fund balances, end of period	47,420

II. Statement of assets, liabilities, reserves and fund balances as at 31 December 2009

<u>Assets</u>	
Cash pool - Euro	57,066
Cash pool - US dollar	24,037
Total assets	81,103
<u>Liabilities</u>	
Unliquidated obligations	22,611
Interfund balances	3,072
Other accounts payable	8,000
Total liabilities	33,683
Net assets/(liabilities)	47,420
<u>Reserves and fund balances</u>	
Cumulative surplus	47,420
Total reserves and fund balances	47,420
Total liabilities, reserve and fund balance	81,103



Jeremiah Atuke

Chief

ACCOUNTS SECTION

BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON

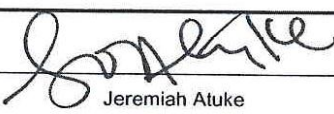



United Nations Office at Nairobi
ACCOUNTS SECTION
Budget and Financial
Management Service

28/06/2010

QVL



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 first twelve months of the biennium 2010-2011 ended 31 December 2010		
Income		USD
Voluntary contributions		243,028
Interest income		3,927
Total Income		246,955
Expenditure		
Staff and other personnel costs		136,088
Contractual services		4,930
Travel		8,429
Operating expenses		82,007
Acquisitions		1,030
Programme support costs		21,523
Total Expenditure		254,007
Excess/(shortfall) of income over expenditure		(7,052)
Net excess/(shortfall) of income over expenditure		(7,052)
Reserves and fund balances, beginning of period		86,450
Reserves and fund balances, end of period		79,398
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 2010		
Assets		
Cash pool - Euro		759,774
Cash pool - US dollar		98,886
Voluntary contributions receivable		17,668
Other		486
Total assets		876,814
Liabilities		
Unliquidated obligations		923
Interfund balances		698,623
Other accounts payable		10,328
Total liabilities		709,874
Net assets/(liabilities)		166,940
Reserves and fund balances		
Operating Reserve		87,542
Cumulative surplus		79,398
Total reserves and fund balances		166,940
Total liabilities, reserve and fund balance		876,814
<div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div style="text-align: center;">  Jeremiah Atuke Chief ACCOUNTS SECTION BUDGET AND FINANCIAL MANAGEMENT SERVICE, UN </div> <div style="text-align: center;">  United Nations Office at Nairobi ACCOUNTS SECTION Budget and Financial Management Services </div> </div> <div style="display: flex; justify-content: space-between; align-items: flex-end; margin-top: 10px;"> BAL 23/07/2011 </div>		

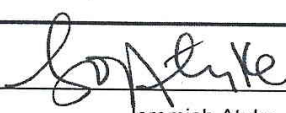
Support of the ASCOBANS Secretariat


I. Statement of income and expenditure and changes in reserves and fund balances for the first twelve months of 2010-2011 biennium ended 31 December 2010

<u>Income</u>	USD
Voluntary contributions	50,397
Interest income	630
Total Income	51,027
<u>Expenditure</u>	
Contractual services	(1,121)
Operating expenses	42,666
Programme support costs	3,808
Total Expenditure	45,353
Excess/(shortfall) of income over expenditure	5,674
Prior period adjustments	(18,003)
Net excess/(shortfall) of income over expenditure	(12,329)
Reserves and fund balances, beginning of period	47,421
Reserves and fund balances, end of period	35,092

II. Statement of assets, liabilities, reserves and fund balances as at 31 December 2010

<u>Assets</u>	
Cash pool - Euro	72,132
Cash pool - US dollar	28,919
Total assets	101,051
<u>Liabilities</u>	
Unliquidated obligations	11,476
Interfund balances	54,483
Total liabilities	65,959
Net assets/(liabilities)	35,092
<u>Reserves and fund balances</u>	
Cumulative surplus	35,092
Total reserves and fund balances	35,092
Total liabilities, reserve and fund balance	101,051


Jeremiah Atuke
Chief
ACCOUNTS SECTION
BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON


United Nations Office at Nairobi
ACCOUNTS SECTION
Budget and Financial
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25/07/2011

QVL



General Trust Fund for the Conservation of Small Cetaceans of the Baltics and North Seas (ASCOBANS) (Fund code: BAL)	
I. Statement of income and expenditure and changes in reserves and fund balances for the period of the biennium 2010-2011 ended at 31 December 2011 (United States Dollars)	
	Total 2011
Income	
Voluntary contributions	494,896
Other/Miscellaneous:	
Interest income	5,624
Total Income	500,520
Expenditure	
Staff and other personnel costs	281,393
Contractual services	115,860
Travel	14,223
Operating expenses	34,959
Exchange losses	1,564
Acquisitions	3,562
Programme support costs	58,500
Total Expenditure	510,061
Net excess/(shortfall) of income over expenditure	(9,541)
Fund balances, beginning of period	86,450
Fund balances, end of period	76,909
Reserves, beginning of period	87,542
Reserves, end of period	87,542
Total reserves and fund balances	164,451
II. Statement of assets, liabilities, reserves and fund balances as at 31 December 2011 (United States Dollars)	
	Total 2011
Assets	
Cash pool - US dollar	110,965
Cash pool - Euro	101,286
Accounts receivable:	
inter-fund receivable	5,913
Other accounts receivable	487
Other assets	3,484
Total assets	222,135
Liabilities	
Unliquidated obligations	35,904
Accounts payable:	
Other accounts payable	18,296
Other liabilities	3,484
Total liabilities	57,684
Reserves and fund balances	
Operating reserves	87,542
Cumulative surplus	76,909
Total reserves and fund balances	164,451
Total liabilities, reserves and fund balances	222,135






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Jeremiah Atuke
Chief
ACCOUNTS SECTION
BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON

23 July 2012

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Support of the ASCOBANS Secretariat (Fund code: QVL)	
I. Statement of income and expenditure and changes in reserves and fund balances for the period of the biennium 2010-2011 ended at 31 December 2011 (United States Dollars)	
	Total 2011
Income	
Voluntary contributions	127,424
Other/Miscellaneous:	
Interest income	1,779
Exchange gains	414
Total Income	129,617
Expenditure	
Contractual services	33,887
Operating expenses	72,077
Programme support costs	13,775
Total Expenditure	119,739
Excess/(shortfall) of income over expenditure	9,878
Prior periods' adjustments	(18,003)
Net excess/(shortfall) of income over expenditure	(8,125)
Refund to member states and donors	(1,011)
Fund balances, beginning of period	47,421
Fund balances, end of period	38,285
Reserves, end of period	-
Total reserves and fund balances	38,285
II. Statement of assets, liabilities, reserves and fund balances as at 31 December 2011 (United States Dollars)	
	Total 2011
Assets	
Cash pool - US dollar	50,377
Cash pool - Euro	45,983
Accounts receivable:	
Inter-fund receivable	2,688
Total assets	99,048
Liabilities	
Unliquidated obligations	52,556
Accounts payable:	
Other accounts payable	8,207
Total liabilities	60,763
Reserves and fund balances	
Cumulative surplus	38,285
Total reserves and fund balances	38,285
Total liabilities, reserves and fund balances	99,048
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