

Agenda Item 7.1

Administrative and Budgetary Issues

Financial and Administrative Matters  
2017-2020

Document 7.1b Rev.1

**Draft Resolution:**

**Management of Expenditures between  
2016 and 2019**

**Action Requested**

- Review the draft resolution
- Introduce amendments as needed
- Adopt the resolution

Submitted by

Secretariat



*Note:*

*Delegates are kindly reminded to bring their own document copies to the meeting, if needed.*

### **Secretariat's Note**

As at 10 June 2020, statements for year 2017 had been received from UNON. Statements from 2016, 2018 and 2019 were added to Rev.1 on 11 June 2020.

**DRAFT RESOLUTION:**

**MANAGEMENT OF EXPENDITURES BETWEEN 2016 AND 2019**

*Recalling* ASCOBANS Resolution 8.12 on Management of Expenditures between 2012 and 2015, adopted by the 8<sup>th</sup> Meeting of the Parties in Helsinki, Finland, in September 2016,

*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,

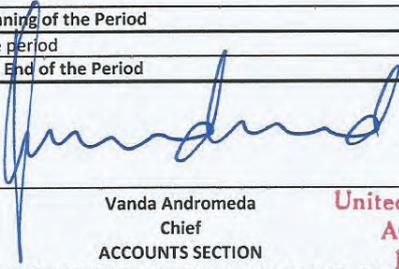
*Giving* special thanks to the German Government for providing, and agreeing to continue to provide, the accommodation for the Secretariat rent-free and its annual voluntary contribution in support of special measures and projects aimed at improving the implementation of the Agreement,

*Acknowledging* with appreciation also the additional support provided through voluntary contributions, by the Governments of Finland, France, Lithuania, the Netherlands, Poland, and Sweden to contribute to the implementation of the Agreement.

*The Meeting of the Parties to ASCOBANS*

1. *Discharges* and *approves* the expenditures for the years 2016–2019 attached as Annex 1 to this resolution; and
2. *Decides* that the expenditures for the year 2020 onwards should be discharged and approved by the 10<sup>th</sup> Meeting of Parties (MOP10) in 2024.

Annex 1

 General Trust Fund for the Conservation of Small Cetaceans of the Baltics and North Seas (ASCOBANS) (Fund code : BAL)	
I. Statement of Financial Performance for the year ended 31 December 2016 (United States Dollars)	
Total 2016	
<b>Revenue</b>	
Assessed Contributions	226,219
Other Revenue	12,037
Investment Revenue	1,926
<b>Total Revenue</b>	<b>240,182</b>
<b>Expenses</b>	
Employee salaries allowances and benefits	107,799
Non-employee compensation and allowances	3,560
Grants and other transfers	19,060
Supplies and consumables	1,193
Travel	3,577
Other operating expenses	830
Foreign exchange gains/losses	1,319
AFDA adjustments	1,777
Programme support expenses	21,691
<b>Total expenses</b>	<b>160,806</b>
<b>Surplus/(deficit) for the period</b>	<b>79,377</b>
II. Statement of Financial Position as at 31 December 2016 (United States Dollars)	
Total 2016	
<b>Current Assets</b>	
Cash and Cash equivalents	78,091
Investments	138,265
Assessed contributions receivable	431
Other receivables	531
<b>Total Current Assets</b>	<b>217,318</b>
<b>Non-Current Assets</b>	
Investments	66,578
<b>Total Non-Current Assets</b>	<b>66,578</b>
<b>Total Assets</b>	<b>283,896</b>
<b>Current Liabilities</b>	
Accounts payable and accrued liabilities	2,461
Employee benefits liabilities	727
<b>Total Current Liabilities</b>	<b>3,188</b>
<b>Total Non current Liabilities</b>	<b>-</b>
<b>Total Liabilities</b>	<b>3,188</b>
<b>Net of Total Assets and Total Liabilities</b>	<b>280,708</b>
<b>Net Assets:</b>	
Accumulated surpluses/ (deficits) - unrestricted	239,855
Reserves	40,853
<b>Total Net Assets</b>	<b>280,708</b>
III. Statement of Changes in Net Assets for the year ended 31 December 2016 (United States Dollars)	
Total 2016	
<b>Net Assets at the Beginning of the Period</b>	<b>201,331</b>
Surplus/(deficit) for the period	79,377
<b>Total Net Assets at the End of the Period</b>	<b>280,708</b>
 Vanda Andromeda Chief ACCOUNTS SECTION BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON	
 United Nations Office at Nairobi ACCOUNTS SECTION Budget and Financial Management Service	
11/06/2020	



Support of the ASCOBANS Secretariat  
(Fund code : QVL)

I. Statement of Financial Performance for the year ended 31 December 2016  
(United States Dollars)

	Total 2016
<b>Revenue</b>	
Assessed Contributions	29,025
Other Revenue	1,524
Investment Revenue	808
<b>Total Revenue</b>	<b>31,357</b>
<b>Expenses</b>	
Non-employee compensation and allowances	1,135
Supplies and consumables	566
Travel	9,198
Other operating expenses	11,197
Foreign exchange gains/losses	694
AFDA adjustments	36
Programme support expenses	3,365
<b>Total expenses</b>	<b>26,191</b>
<b>Surplus/(deficit) for the period</b>	<b>5,166</b>

II. Statement of Financial Position as at 31 December 2016  
(United States Dollars)

	Total 2016
<b>Current Assets</b>	
Cash and Cash equivalents	29,527
Investments	52,279
Voluntary contributions receivable	79
Other receivables	142
Advance Transfers	3,805
Other assets	225
<b>Total Current Assets</b>	<b>86,057</b>
<b>Non-Current Assets</b>	
Investments	25,173
<b>Total Non-Current Assets</b>	<b>25,173</b>
<b>Total Assets</b>	<b>111,230</b>
<b>Current Liabilities</b>	
<b>Total Non current Liabilities</b>	-
<b>Net of Total Assets and Total Liabilities</b>	<b>111,230</b>
<b>Net Assets:</b>	
Accumulated surpluses/ (deficits) - unrestricted	111,230
<b>Total Net Assets</b>	<b>111,230</b>

III. Statement of Changes in Net Assets for the year ended 31 December 2016  
(United States Dollars)

	Total 2016
<b>Net Assets at the Beginning of the Period</b>	<b>106,064</b>
Surplus/(deficit) for the period	5,166
<b>Total Net Assets at the End of the Period</b>	<b>111,230</b>

Vanda Andromeda  
Chief  
ACCOUNTS SECTION

BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON



United Nations Office at Nairobi, 11/06/2020  
ACCOUNTS SECTION  
Budget and Financial  
Management Service



<b>General Trust Fund for the Conservation of Small Cetaceans of the Baltics and North Seas (ASCOBANS)</b>	
(Fund code: BAL)	
<b>I. Interim Statement of Financial Performance for the year ended 31 December 2017</b>	
(United States Dollars)	
	<b>Total 2017</b>
<b>Revenue</b>	
Assessed Contributions	202,466
Voluntary Contributions	17,409
Other Revenue	23,172
Investment Revenue	3,019
<b>Total Revenue</b>	<b>246,066</b>
<b>Expenses</b>	
Employee salaries allowances and benefits	178,915
Non-employee compensation and allowances	1,889
Grants and other transfers	13,200
Supplies and consumables	105
Travel	14,088
Other operating expenses	33,649
Other expenses	17,409
<b>Total expenses</b>	<b>259,255</b>
<b>Surplus/(deficit) for the period</b>	<b>(13,189)</b>
<b>II. Interim Statement of Financial Position as at 31 December 2017</b>	
(United States Dollars)	
	<b>Total 2017</b>
<b>Current Assets</b>	
Cash and Cash equivalents	21,166
Investments	188,487
Assessed contributions receivable	829
Other receivables	(280)
Advance Transfers	274
Other assets	(21)
<b>Total Current Assets</b>	<b>210,455</b>
<b>Non-Current Assets</b>	
Investments	59,163
<b>Total Non-Current Assets</b>	<b>59,163</b>
<b>Total Assets</b>	<b>269,618</b>
<b>Current Liabilities</b>	
Accounts payable and accrued liabilities	1,468
Employee benefits liabilities	630
<b>Total Current Liabilities</b>	<b>2,098</b>
<b>Non Current Liabilities</b>	
<b>Total Liabilities</b>	<b>2,098</b>
<b>Net of Total Assets and Total Liabilities</b>	<b>267,520</b>
<b>Net Assets:</b>	
Accumulated surpluses/ (deficits) - unrestricted	226,667
Reserves	40,853
<b>Total Net Assets</b>	<b>267,520</b>
<b>III. Interim Statement of Changes in Net Assets for the year ended 31 December 2017</b>	
(United States Dollars)	
	<b>Total 2017</b>
<b>Net Assets at the Beginning of the Period</b>	<b>280,709</b>
Surplus/(deficit) for the period	(13,189)
<b>Total Net Assets at the End of the Period</b>	<b>267,520</b>
 Annette Waweru Chief ACCOUNTS SECTION BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON	
	28/06/2018



General Trust Fund for the Conservation of Small Cetaceans of the Baltics, North East Atlantic, Irish and North Seas  
(Fund code : QVL)

I. Statement of Financial Performance for the year ended 31 December 2017  
(United States Dollars)

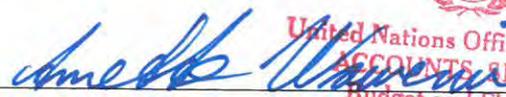
	Total 2017
<b>Revenue</b>	
Voluntary Contributions	26,778
Other Revenue	2,369
Investment Revenue	1,343
<b>Total Revenue</b>	<b>30,490</b>
Grants and other transfers	3,920
Travel	9,605
Other operating expenses	2,106
<b>Total expenses</b>	<b>15,631</b>
<b>Surplus/(deficit) for the period</b>	<b>14,859</b>

II. Statement of Financial Position as at 31 December 2017  
(United States Dollars)

	Total 2017
Cash and Cash equivalents	9,895
Investments	88,114
Voluntary contributions receivable	17
Other receivables	390
<b>Total Current Assets</b>	<b>98,416</b>
Investments	27,658
<b>Total Non-Current Assets</b>	<b>27,658</b>
<b>Total Assets</b>	<b>126,074</b>
Accounts payable and accrued liabilities	(16)
<b>Total Current Liabilities</b>	<b>(16)</b>
<b>Total Liabilities</b>	<b>(16)</b>
<b>Net of Total Assets and Total Liabilities</b>	<b>126,090</b>
<b>Net Assets:</b>	
Accumulated surpluses/ (deficits) - unrestricted	126,090
<b>Total Net Assets</b>	<b>126,090</b>

III. Statement of Changes in Net Assets for the year ended 31 December 2017  
(United States Dollars)

	Total 2017
<b>Net Assets at the Beginning of the Period</b>	<b>111,231</b>
Surplus/(deficit) for the period	14,859
<b>Total Net Assets at the End of the Period</b>	<b>126,090</b>

  
 United Nations Office at Nairobi  
 ACCOUNTS SECTION  
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 Management Service

08/11/2018

Annette Waweru  
 Chief  
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**General Trust Fund for the Conservation of Small Cetaceans of the Baltics and North Seas (ASCOBANS)**  
(Fund code : BAL)

**I. Statement of Financial Performance for the year ended 31 December 2018**  
(United States Dollars)

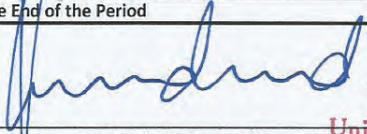
	Total 2018
<b>Revenue</b>	
Assessed Contributions	235,769
Voluntary Contributions	17,434
Investment Revenue	6,151
<b>Total Revenue</b>	<b>259,354</b>
<b>Expenses</b>	
Employee salaries allowances and benefits	134,524
Non-employee compensation and allowances	1,459
Grants and other transfers	34,742
Supplies and consumables	(455)
Travel	10,394
Other operating expenses	15,590
Other expenses	17,435
Foreign exchange gains/losses	11,884
AFDA adjustments	592
Programme support expenses	25,246
<b>Total expenses</b>	<b>251,411</b>
<b>Surplus/(deficit) for the period</b>	<b>7,943</b>

**II. Statement of Financial Position as at 31 December 2018**  
(United States Dollars)

	Total 2018
<b>Current Assets</b>	
Cash and Cash equivalents	28,080
Investments	240,796
Assessed contributions receivable	4,427
Other receivables	713
Advance Transfers	880
Other assets	1,753
<b>Total Current Assets</b>	<b>276,649</b>
<b>Non-Current Assets</b>	
Investments	18,651
<b>Total Non-Current Assets</b>	<b>18,651</b>
<b>Total Assets</b>	<b>295,300</b>
<b>Current Liabilities</b>	
Accounts payable and accrued liabilities	13,855
Advance receipts	5,641
Employee benefits liabilities	341
<b>Total Current Liabilities</b>	<b>19,837</b>
<b>Total Non current Liabilities</b>	-
<b>Total Liabilities</b>	<b>19,837</b>
<b>Net of Total Assets and Total Liabilities</b>	<b>275,463</b>
<b>Net Assets:</b>	
Accumulated surpluses/ (deficits) - unrestricted	234,610
Reserves	40,853
<b>Total Net Assets</b>	<b>275,463</b>

**III. Statement of Changes in Net Assets for the year ended 31 December 2018**  
(United States Dollars)

	Total 2018
<b>Net Assets at the Beginning of the Period</b>	<b>267,520</b>
Surplus/(deficit) for the period	7,943
<b>Total Net Assets at the End of the Period</b>	<b>275,463</b>

  
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 Vanda Andromeda  
 Chief  
 ACCOUNTS SECTION  
 BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON



11/06/2020  
 United Nations Office at Nairobi  
**ACCOUNTS SECTION**  
**Budget and Financial**  
**Management Service**



Support of the ASCOBANS Secretariat  
(Fund code : QVL)

I. Statement of Financial Performance for the year ended 31 December 2018  
(United States Dollars)

	Total 2018
<b>Revenue</b>	
Voluntary Contributions	69,628
Other Revenue	110
Investment Revenue	2,348
<b>Total Revenue</b>	<b>72,086</b>
<b>Expenses</b>	
Non-employee compensation and allowances	1,704
Grants and other transfers	15,000
Travel	3,005
Other operating expenses	13
Foreign exchange gains/losses	2,189
AFDA adjustments	58
Programme support expenses	4,026
<b>Total expenses</b>	<b>25,995</b>
<b>Surplus/(deficit) for the period</b>	<b>46,091</b>

II. Statement of Financial Position as at 31 December 2018  
(United States Dollars)

	Total 2018
<b>Current Assets</b>	
Cash and Cash equivalents	15,639
Investments	134,112
Voluntary contributions receivable	5,658
Other receivables	255
Advance Transfers	9,120
<b>Total Current Assets</b>	<b>164,784</b>
<b>Non-Current Assets</b>	
Investments	10,388
<b>Total Non-Current Assets</b>	<b>10,388</b>
<b>Total Assets</b>	<b>175,172</b>
<b>Current Liabilities</b>	
Accounts payable and accrued liabilities	2,991
<b>Total Current Liabilities</b>	<b>2,991</b>
<b>Total Non current Liabilities</b>	<b>-</b>
<b>Total Liabilities</b>	<b>2,991</b>
<b>Net of Total Assets and Total Liabilities</b>	<b>172,181</b>
<b>Net Assets:</b>	
Accumulated surpluses/ (deficits) - unrestricted	172,181
<b>Total Net Assets</b>	<b>172,181</b>

III. Statement of Changes in Net Assets for the year ended 31 December 2018  
(United States Dollars)

	Total 2018
Net Assets at the Beginning of the Period	126,090
Surplus/(deficit) for the period	46,091
<b>Total Net Assets at the End of the Period</b>	<b>172,181</b>

Vanda Andromeda  
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BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON



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

11/06/2020



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

**I. Interim Statement of Financial Performance for the year ended 31 December 2019**  
(United States Dollars)

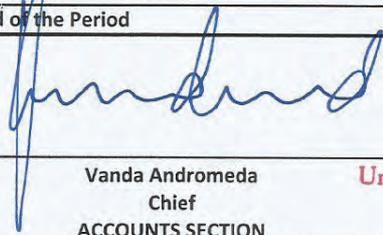
	Total 2019
<b>Revenue</b>	
Assessed Contributions	229,679
Other Revenue	21,024
Investment Revenue	720
<b>Total Revenue</b>	<b>251,423</b>
<b>Expenses</b>	
Employee salaries allowances and benefits	263,007
Other operating expenses	68
Foreign exchange gains/losses	395
Programme support expenses	32,666
<b>Total expenses</b>	<b>296,136</b>
<b>Surplus/(deficit) for the period</b>	<b>(44,713)</b>

**II. Interim Statement of Financial Position as at 31 December 2019**  
(United States Dollars)

	Total 2019
<b>Current Assets</b>	
Cash and Cash equivalents	237,788
Other receivables	628
Advance Transfers	880
<b>Total Current Assets</b>	<b>239,296</b>
<b>Non-Current Assets</b>	
<b>Total Non-Current Assets</b>	<b>-</b>
<b>Total Assets</b>	<b>239,296</b>
<b>Current Liabilities</b>	
Accounts payable and accrued liabilities	8,546
<b>Total Current Liabilities</b>	<b>8,546</b>
<b>Total Non current Liabilities</b>	<b>-</b>
<b>Total Liabilities</b>	<b>8,546</b>
<b>Net of Total Assets and Total Liabilities</b>	<b>230,750</b>
<b>Net Assets:</b>	
Accumulated surpluses/ (deficits) - unrestricted	176,786
Reserves	53,964
<b>Total Net Assets</b>	<b>230,750</b>

**III. Interim Statement of Changes in Net Assets for the year ended 31 December 2019**  
(United States Dollars)

	Total 2019
<b>Net Assets at the Beginning of the Period</b>	<b>275,463</b>
Surplus/(deficit) for the period	(44,713)
<b>Total Net Assets at the End of the Period</b>	<b>230,750</b>



Vanda Andromeda  
Chief  
ACCOUNTS SECTION  
BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON



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

11/06/2020



Support of the ASCOBANS Secretariat  
(Fund code : QVL)

I. Interim Statement of Financial Performance for the year ended 31 December 2019  
(United States Dollars)

	Total 2019
<b>Revenue</b>	
Assessed Contributions	41,284
Other Revenue	4,183
Investment FX Loss	(110)
<b>Total Revenue</b>	<b>45,357</b>
<b>Expenses</b>	
Non-employee compensation and allowances	2,498
Grants and other transfers	17,100
Travel	1,173
Other operating expenses	113
Foreign exchange gains/losses	(210)
Programme support expenses	6,985
<b>Total expenses</b>	<b>27,659</b>
<b>Surplus/(deficit) for the period</b>	<b>17,698</b>

II. Interim Statement of Financial Position as at 31 December 2019  
(United States Dollars)

	Total 2019
<b>Current Assets</b>	
Cash and Cash equivalents	30,560
Investments	134,112
Voluntary contributions receivable	5,535
Other receivables	155
Advance Transfers	9,120
Other assets	9
<b>Total Current Assets</b>	<b>179,491</b>
<b>Non-Current Assets</b>	
Investments	10,388
<b>Total Non-Current Assets</b>	<b>10,388</b>
<b>Total Assets</b>	<b>189,879</b>
<b>Current Liabilities</b>	
<b>Total Non current Liabilities</b>	-
<b>Net of Total Assets and Total Liabilities</b>	<b>189,879</b>
<b>Net Assets:</b>	
Accumulated surpluses/ (deficits) - unrestricted	189,879
<b>Total Net Assets</b>	<b>189,879</b>

III. Interim Statement of Changes in Net Assets for the year ended 31 December 2019  
(United States Dollars)

	Total 2019
<b>Net Assets at the Beginning of the Period</b>	<b>172,181</b>
Surplus/(deficit) for the period	17,698
<b>Total Net Assets at the End of the Period</b>	<b>189,879</b>

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ACCOUNTS SECTION

BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON



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11/06/2020