

**4th MEETING OF THE PARTIES TO ASCOBANS
Esbjerg, Denmark, 19 - 22 August 2003**

Resolution No. 3

Financial, Budgetary and Administrative Matters

The Meeting of the Parties:

Having Regard to Article 6.1 c) of the Agreement on the Conservation of Small Cetaceans of the Baltic and North Seas (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";

Having Regard also to Article 7 of the Agreement, which states that the Parties agree to share the cost of the budget according to the United Nations scale of assessment and that these sums shall be paid to the government or international organisation hosting the Secretariat;

Recalling the Resolution on Financial and Budgetary Matters adopted at the Third Session, Bristol, United Kingdom, July 2000);

Recalling also that the Secretariat of the Agreement shall cooperate effectively with other Agreement Secretariats within the UNEP/CMS Agreements Unit;

Acknowledging with appreciation the substantial contribution of the German Government in providing, and agreeing to continue to provide, the accommodation for the Secretariat on a rent-free basis and its annual voluntary contribution of 25,000 Euro 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;

1. *Discharges and Approves* the expenditures for the year 2000 (as shown in the audited account attached at Annex 5), as agreed by the Third Meeting of the Parties and the expenditures for the years 2001/2002 (Annexes 6 and 7) and AGREES that the expenditures for the year 2003 should be discharged and approved by the 5th Meeting of the Parties (MoP5);

2. *Adopts* the budget for 2004 - 2006 attached as Annex 1 to this resolution;

3. *Reiterates* that in accordance with Paragraph 7.2 of the Agreement, the annual contributions are to be paid as soon as practicable after the end of March and no later than the end of June of the calendar year to which they relate;

4. *Takes Note* of the medium-term plan for 2004 - 2009 attached at Annex 3 to this resolution;

5. *Invites* Parties and Non-Party Range States, government, intergovernmental and non-governmental organizations to make voluntary contributions towards special activities for the implementation of the Agreement;

6. *Invites* Non-Party Range States, governmental, intergovernmental and non-governmental organizations and other sources to consider contributing to the implementation of the Agreement on a voluntary basis;

7. *Requests* that the 5th Meeting of the Parties review the possibility of converting the budget for the triennium 2007-2009 to Euros in the light of experiences gained by other regional Multilateral Environmental Agreements with Euro-based budget;

8. *Acknowledging* the possibility of upgrading, by UNEP, of the following posts, in accordance with classification of the posts by the United Nations:

Executive Secretary:	to	P-4
Assistant:	to	G-5

9. *Requests* the Executive Director of UNEP to extend the duration of the trust fund to 31 December 2006;

10. *Approves* the Terms of Reference for the administration of the Trust Fund as set out in Annex 4 to this Resolution, for the period 2004 - 2006;

11. *Instructs* the Secretariat to report on its income and expenditure to the Advisory Committee at each of its meetings, and to report back to the Meeting of Parties at its next session;

12. *Decides* that the standard participation fee for Observers to the 5th Meeting of the Parties shall be 100 Euros.

ASCOBANS Budget 2004-2006 in US Dollars

	2004	2005	2006	Total
10 Personnel				
1100 Professional Staff				
1101 Executive Secretary*	82.752	84.480	86.207	253.439
1102 Administrative and Fund Management Officer (UNEP)	-	-	-	-
1220 Consultancies	4.000	4.000	4.000	12.000
1300 Administrative support				
1301 Administrative Assistant*	52.462	53.870	55.277	161.609
1600 Travel on official business				
1601 Secretariat staff	7.000	7.000	7.000	21.000
1602 Experts on mission	1.000	1.000	1.000	3.000
1999 Personnel Subtotal	147.214	150.350	153.484	451.048
30 Meetings				
3301 Meeting of the Parties	-	-	5.500	5.500
3302 Meeting of the Advisory Committee	3.700	3.800	3.800	11.300
3999 Meetings Subtotal	3.700	3.800	9.300	16.800
40 Equipment and Premises				
4100 Expendable equipment				
4101 Miscellaneous office supplies	2.100	2.100	2.100	6.300
4200 Non-expendable equipment				
4201 Office equipment	1.800	1.800	1.800	5.400
4300 Premises				
4301 Rent and maintenance costs	-	-	-	-
4999 Equipment and Premises Subtotal	3.900	3.900	3.900	11.700
50 Miscellaneous Costs				
5100 Operation and Maintenance				
5101 Operation/maintenance of computers	1.000	1.000	1.000	3.000
5102 Operation/maintenance of photocopier/fax	1.000	1.000	1.000	3.000
5200 Reporting Costs				
5201 Information material	2.250	2.250	2.250	6.750
5202 Reference material	250	250	250	750
5300 Sundry				
5301 Telephone and Fax	1.300	1.300	1.300	3.900
5302 Postage and miscellaneous	2.000	2.000	2.000	6.000
5400 Hospitality	600	600	600	1.800
5999 Miscellaneous Costs Subtotal	8.400	8.400	8.400	25.200
SUBTOTAL	163.214	166.450	175.084	504.748
6000 UNEP programme support costs 13 %	21.218	21.639	22.761	65.618
GRAND TOTAL	184.432	188.089	197.845	570.366

* Grading at P3 or P4S respectively G4 or G5S, contingent on grading of posts by UNEP

ANNUAL CONTRIBUTIONS TO ASCOBANS FOR THE YEARS 2004-2006
(IN US DOLLARS)
With current eight Parties

Party	UN Scale (%)*	ASCOBANS in %	2004	2005	2006
Belgium	1,12900	11,40651	21.037	21.454	22.567
Denmark	0,74900	7,56729	13.957	14.233	14.972
Finland	0,52200	5,27387	9.727	9.920	10.434
Germany	9,76900	22,00000	40.575	41.380	43.526
Netherlands	1,73800	17,55936	32.385	33.027	34.740
Poland	0,37800	3,81901	2.789**	9.310	9.683
Sweden	1,02675	10,37346	19.132	19.511	20.523
United Kingdom	5,53600	22,00000	40.575	41.380	43.526
TOTAL	20,8478	100	184.432	188.089	197.845

* Scale of Assessment for 2003, subject to revision when UN Scale of Assessments for 2004-2006 is available.

** Polish annual contribution for 2004 reduced by 4,254 USD for reasons related to Polish national budget for 2004; Polish annual contributions for 2005 and 2006 increased by 2,127 USD per annum to compensate for reduction in 2004

Medium-Term Plan
2004-2009 in US Dollars

	2004	2005	2006	2007	2008	2009
10 Personnel						
1100 Professional Staff*	82.752	84.480	86.207	88.362	90.571	92.835
1220 Consultancies	4.000	4.000	4.000	5.000	5.000	5.000
1300 Administrative support*	52.462	53.870	55.277	56.658	58.074	59.525
1600 Travel on official business	8.000	8.000	8.000	8.800	8.800	9.000
1999 Personnel Subtotal	147.214	150.350	153.484	158.820	162.445	166.360
30 Meetings	3.700	3.800	9.300	3.900	3.900	10.400
40 Equipment and Premises						
4100 Expendable equipment	2.100	2.100	2.100	2.200	2.200	2.200
4200 Non-expendable equipment	1.800	1.800	1.800	1.900	1.900	2.000
4300 Premises	-	-	-	-	-	-
4999 Equipment and Premises Subtotal	3.900	3.900	3.900	4.100	4.100	4.200
50 Miscellaneous Costs						
5100 Operation and Maintenance	2.000	2.000	2.000	2.200	2.200	2.300
5200 Reporting Costs	2.500	2.500	2.500	2.750	2.750	3.000
5300 Sundry	3.300	3.300	3.300	3.500	3.500	3.500
5401 Hospitality	600	600	600	800	800	800
5999 Miscellaneous Costs Subtotal	8.400	8.400	8.400	9.250	9.250	9.600
SUBTOTAL	163.214	166.450	175.084	176.070	179.695	190.560
6000 UNEP programme support costs 13 %	21.218	21.639	22.761	22.889	23.360	24.773
GRAND TOTAL	184.432	188.089	197.845	198.959	203.055	215.333

* Grading at P3 or P4S respectively G4 or G5S, contingent on grading of posts by UNEP

TERMS OF REFERENCE FOR THE ADMINISTRATION OF
THE TRUST FUND FOR THE AGREEMENT ON THE
CONSERVATION OF SMALL CETACEANS OF THE BALTIC AND NORTH SEAS

1. The Trust Fund for the Agreement on the Conservation of Small Cetaceans of the Baltic and North Seas (hereinafter referred to as the Trust Fund) shall be extended for a period of three years to provide financial support for the aims of the Agreement.
2. The financial period shall be for three calendar years beginning 1 January 2004 and ending 31 December 2006.
3. The Trust Fund shall be administered by the Executive Director of the United Nations Environment Programme (UNEP), subject to the approval of the Governing Council of UNEP and the consent of the Secretary-General of the United Nations.
4. The administration of the Trust Fund shall be governed by the Financial Regulations and Rules of the United Nations, the Staff Regulations and Rules of the United Nations, and other administrative policies or procedures, promulgated by the Secretary-General of the United Nations.
5. In accordance with United Nations rules, UNEP shall deduct from the income of the Trust Fund an administrative charge equal to 13 per cent of the expenditure charged to the Trust Fund in respect of activities financed under the Trust Fund.
6. In the event that the Parties wish the Trust Fund to be extended beyond 31 December 2006, the Executive Director of UNEP shall be so advised in writing immediately after the fifth session of the Meeting of Parties. It is understood that such extension of the Trust Fund shall be decided at the discretion of the Secretary-General of the United Nations.
7. The financial resources of the Trust Fund for 2004-2006 shall be derived from:
 - (a) The contributions made by the Parties by reference to Annex 2, including contributions from any new Parties;
 - (b) Further contributions from Parties and contributions from States not Parties to the Agreement, other governmental, intergovernmental and non-governmental organisations and other sources.
8. All contributions to the Trust Fund shall be paid in fully convertible United States Dollars. For contributions from States that become Parties after the beginning of the financial period, the initial contribution (from the thirtieth day after deposit of the instrument of ratification, acceptance or accession until the end of the financial period) shall be determined pro rata based on the contribution of other States Parties on the same level on the United Nations scale of assessment, as it applies from time to time. However, if the contribution of a new Party determined on this basis would be more than 22 per cent of the budget, the contribution of that Party shall be 22 per cent of the budget for the financial year of joining (or pro rata for a part-year).

The scale of contributions for all Parties shall then be revised by the Secretariat on 1 January of the next year. Contributions shall be paid in annual instalments. The contributions shall be due on 1 January 2004, 2005 and 2006. Contributions shall be paid into the following account:

UNEP Trust Fund
Account No. 485-000326
JP Morgan Chase
International Agencies Banking Group
1166 Avenue of the Americas, 17th Floor
New York, N.Y. 10036-2708, USA
Wire transfers: ABA number 021000021
SWIFT number BIC-CHASUS33
CHIPS participant number 0002

9. For the convenience of the Parties, for each of the years of the financial period the Executive Director of UNEP shall as soon as possible notify the Parties to the Agreement of their assessed contributions.
10. Contributions received into the Trust Fund that are not immediately required to finance activities shall be invested at the discretion of the United Nations, and any income shall be credited to the Trust Fund.
11. The Trust Fund shall be subject to audit by the United Nations Board of Auditors.
12. The budget estimates covering the income and expenditure for each of the three calendar years constituting the financial period to which they relate, prepared in US Dollars, shall be submitted to the ordinary session of the Meeting of Parties to the Agreement.
13. The estimates of each of the calendar years covered by the financial period shall be divided into sections and objects of expenditures, shall be specified according to budget lines, shall include references to the programmes of work to which they relate, and shall be accompanied by such information as may be required by or on behalf of the contributors, and such further information as the Executive Director of UNEP may deem useful and advisable. In particular estimates shall also be prepared for each programme of work for each of the calendar years, with expenditure itemised for each programme so as to correspond to the sections, objects of expenditure, and budget lines described in the first sentence of this paragraph.
14. In addition to the budget estimates for the financial period described in the preceding paragraphs, the Secretariat of the Agreement, in consultation with the Advisory Committee and the Executive Director of UNEP, shall prepare a medium-term plan as envisaged in Chapter III of the Legislative and Financial Texts Regarding the United Nations Environment Programme and the Environment Fund. The medium-term plan will cover the years 2004-2009, inclusive, and shall incorporate the budget for the financial period 2007-2009.
15. The proposed budget and medium-term plan, including all the necessary information, shall be dispatched by the Secretariat to all Parties at least ninety days before the date fixed for the opening of the ordinary session of the Meeting of Parties.
16. The budget and medium-term plan shall be adopted by a three-quarters majority of the Parties present and voting at the ordinary session.

17. In the event that the Executive Director of UNEP anticipates that there might be a shortfall in resources over the financial period as a whole, the Executive Director shall consult with the Secretariat, who shall seek the advice of the Advisory Committee as to its priorities for expenditure.
18. Commitments against the resources of the Trust Fund may be made only if they are covered by the necessary income of the Agreement. No commitments shall be made in advance of the receipt of contributions.
19. At the beginning of the first calendar year of a triennium, the Secretariat, after seeking the advice of the Parties, shall be authorised to allocate the surplus of the previous triennium left in the Trust Fund above and beyond the six-month operational reserve¹ to reducing the annual contributions of Parties for the second and third years of that triennium, in accordance with their scales of assessments for the ASCOBANS budget.
20. Upon the request of the Secretariat of the Agreement, after seeking the advice of the Advisory Committee, the Executive Director of UNEP should, to the extent consistent with the Financial Regulations and Rules of the United Nations, make transfers from one budget line to another. At the end of any calendar year within the financial period, the Executive Director of UNEP may transfer any uncommitted balance of appropriations to the following calendar year, provided that the total budget approved by the Parties is not exceeded, unless this is specifically sanctioned in writing by the Advisory Committee.
21. At the end of each calendar year within the financial period², the Executive Director of UNEP shall submit to the Parties, through the UNEP/ASCOBANS Secretariat, the accounts for the year. The Executive Director shall also submit, as soon as practicable, the audited accounts for the financial period. These shall include full details of actual expenditure compared to the original provisions for each budget line.
22. Those financial reports required to be submitted to the Executive Director of UNEP shall be transmitted simultaneously by the Secretariat of the Agreement to the members of the Advisory Committee.
23. The Secretariat of the Agreement shall provide the Advisory Committee with an estimate of proposed expenditures over the coming year simultaneously with, or as soon as possible after, distribution of the accounts and reports referred to in the preceding paragraphs.
24. The present terms of reference shall be effective from 1 January 2004 to 31 December 2006.

¹ The six-month operational reserve amounts to one half of the budget of a calendar year

² The calendar year 1 January to 31 December is the accounting and financial year, but the accounts official closure date is 31 March of the following year. Thus, on 31 March the accounts of the previous year have to be closed, and it is only then that the Executive Director can submit the accounts of the previous calendar year.

Audit Report on the ASCOBANS Budget 2000

Sections

- I. General remarks
- II. Comments on the various budget lines
- III. Conclusions: Auditor's statement

Annexes:

- Summary of ASCOBANS Budget 2000
- Overview of expenditure for Budget 2000 from UNEP Trust Fund January - March 2001

I. General Remarks

This report was prepared in accordance with the Resolution on Financial and Budgetary Matters as adopted by the 2nd Meeting of Parties, 17 - 19 November 1997, in Bonn.

The audit for the financial year 2000 was carried out on 26 March 2001 by Mr Joachim Schmitz of the German Federal Ministry for the Environment, Nature Conservation and Nuclear Safety. The ASCOBANS Secretariat made available the relevant documentation, including invoices, receipts, bank statements and budgetary expenditure lists.

A check on the actual figures included:

- Income and expenditure in individual, chronological order;
- Completeness of bank statements;
- Details of dates and payments, recipients, reason for and amount of each payment;
- Checking the financial and rational correctness of the original receipts;
- The economical use of the budget.

The period covered by the 2000 budget and by this audit extended from 1 January to 31 December 2000, and also included those bookings until March 2001 that were directly related to the 2000 budget.

Several invoices related to goods and services delivered in 2000 were not received by the Secretariat until 2001. These included *inter alia* charges for telephone and mail franking in 2000, and part of the personnel costs for the Executive Secretary and the Assistant; this was due to the fact that Secretariat staff were unable to take all their annual leave in 2000 and payment in lieu of this was made by the Bundesamt für Naturschutz (BfN) in January 2001. In order to present a complete and realistic description of the financial year 2000, this budget report therefore also includes bookings processed in 2001 but relevant to the 2000 budget.

Comments on the various budget lines

Income

Contributions for 2000 were received from all Parties to the Agreement. Additional income was kindly provided in the form of voluntary contributions by Germany for 2000 and Sweden towards the meeting of the ASCOBANS Baltic Discussion Group in 2001 (SEK 100,000 = DEM 22,928.18).

1. Personnel

As in previous years, the budget line for personnel did not suffice to cover the salary in 2000 of the Assistant. The employment of more experienced staff than originally foreseen meant that according to German BAT (the relevant wage agreement) a higher salary was payable. Moreover Secretariat staff had to receive compensation for leave not taken in 2000 due to pressure of work. For 2000 the gap amounts to DEM 49,310.38.

2. Travel

On 13 and 14 January 2000 the Executive Secretary visited Bristol for consultations with DETR and to inspect the venue for the 3rd Meeting of Parties. He met with the Chairman and Vice-Chairman of the AC in Schiphol on 28 April to discuss the upcoming MOP (travel expenses booked to budget line 3.1, MOP). On 14 August the Executive Secretary met with Danish and Swedish colleagues in Copenhagen to discuss options for a final meeting of the ASCOBANS Baltic Discussion Group and the projected workshop aimed at drafting a recovery plan for Baltic harbour porpoises. The Executive Secretary and the Assistant travelled to Hel Marine Station, Poland from 7 - 11 November 2000, where the ASCOBANS exhibition was on display. On 27 November 2000 the Executive Secretary represented ASCOBANS at the 20th meeting of the Standing Committee of the Bern Convention in Strasbourg.

In addition to these travel expenses incurred by Secretariat staff, travel expenses for the former Executive Secretary to Bonn in February (for consultations on the 1999 budget) were covered.

3. Meetings

DEM 4,075.04 of the German contribution for 2000 were used to cover travel expenses for the Estonian delegate, Mr Kruus, and the Latvian delegate, Mr Pilats, to AC7. The total costs of the 7th Advisory Committee meeting, held in Bruges, Belgium from 13 - 16 March 2000 amounted to DEM 8,104.81.

4. *Equipment*

The expenses for office supplies, mainly stationery, totalled DEM 2,403.88.

5.1. *Operation and Maintenance*

Computer accessories and repairs cost 1,176.31 in 2000. The cost of using the CMS photocopier in 2000 amounted to DEM 227,65. As from June 2000 a new photocopier, shared by the ASCOBANS, AEWa and Eurobats Secretariats and provided free of charge by the German government, was in use.

5.2. *Reporting*

The cost of information amounted to DEM 950,68 and the cost of documentation to DEM 9,330.27. This latter sum was used to cover the cost of the report on bycatch mitigation commissioned from Dr Andrew Read. DEM 6,000 were reallocated to this budget line from budget line 5.6 *BfN General*.

5.4 *Hospitality*

The total cost of hospitality in 2000 amounted to DEM 159.85.

5.5 *Audit charges*

The German Government kindly agreed to audit the financial year 2000 on a cost-free basis. Thus, no costs for auditing were incurred in 2000.

5.6 *BfN general costs*

The Meeting of Parties allocated DEM 6,000 as a general overhead for the administration of the Secretariat by the Federal Agency for Nature Conservation. However, BfN provided its support and services free of charge. The sum of DEM 6,000 was reallocated to budget line 5.2. a) *Documentation*.

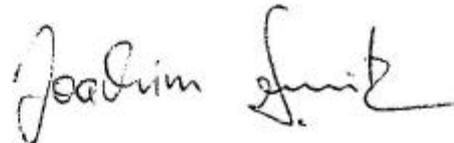
5. *Public relations*

ASCOBANS does not have a separate budget line for public relations. In 2000, however, the Secretariat was able to step up PR work thanks to the German voluntary contribution of DEM 40,000. The Secretariat commissioned *inter alia* a new information brochure, postcards and a completely revamped website.

3. Conclusions: Auditor's statement

In 2000 a total of DEM 46,323.86 was saved in various budget lines.

At the same time, a total expenditure in excess of the budget allowance of DEM 49,902.13 was incurred, primarily due to personnel costs. This amount was covered a) by the remainder of the surplus of the previous triennium (DEM 6,352.20) and b) by reallocating DEM 43,549.93 from the total amounts saved in other budget lines in 2000.



Bonn, 24.04.2001

Joachim Schmitz
Federal Ministry for the Environment
Nature Conservation and Nuclear Safety

ASCOBANS Budget 2000 (All figures in DEM)

Income	Approved Received in 2000 budget for 1999 (a)	Received in 2000 for 2000 (b)	Received in 2000 for 2001 (c)	Total Income in 2000 (a+b+c)
Party contribution for 1999 (Finland)	3581,01			3581,01
Parties' contributions for 2000	225750,00	225728,77		225728,77
German voluntary contribution		44075,04	22928,18	44075,04
Swedish voluntary contribution (ABDG)		2166,89		22928,18
Observer Fees MQP				2166,89
Grand Total	225750,00	271970,50	22928,18	298479,59

Expenditure	Allowance	Paid in 2000 for 1999 (d)	Paid in 2000 (e)	Paid in 2001 for 2000 (f)	Paid in 2001 from UNEP Trust Fund (g)	Total expenditure from budget 2000 (e+f+g)	Amounts saved	Expenditure in excess of budget allowance
1. Personnel								
1.1 Secretary	8700,00	19730,27	110723,95		4175,09	114899,04		-27899,04
1.2 Assistant	55000,00		73272,28		2684,06	76411,34		-21411,34
2. Travel								
2.1 Secretariat	9000,00		3990,65			3990,65	5309,37	
2.2 Others	3000,00		287,28			1528,01	1471,99	
3. Meetings					1240,73			
3.1 AdP	21000,00		8189,88			8189,88	12810,12	
3.2 Advisory Committee	6000,00		4029,77			4029,77	2470,23	
German voluntary Contribution	4075,04		4075,04			4075,04	0,00	
4. Equipment								
4.1 Office supplies	4000,00		2403,86			2403,86	1596,12	
4.2 Office equipment	1000,00		1178,31			1178,31		-170,31
5. Miscellaneous components								
5.1 Operation and maintenance								
a) Computer	1000,00		995,38			995,38	4,62	
b) Photocopier	2500,00	400,00	227,65			227,65	2272,35	
c) Fax	1000,00					0,00	1000,00	
5.2 Reporting								
a) documentation	10000,00						0,00	
b) information	3000,00						0,00	
c) reference	1000,00						0,00	
5.3 Communications								
a) PhotoFax	7500,00		607,12		386,61	1173,73	6326,27	
b) Mailing	6500,00	853,24	2173,45		1572,96	3746,41	2753,59	
5.4 Hospitality	1750,00		152,85	7,00		159,85	1650,15	
5.5 Audit	5000,00					0,00	5000,00	
5.5 BW general	**					0,00		
6. PR and related expenses	40000,00	8060,08	11240,92	19847,72	9328,80	40415,44		-415,44
Subtotal	225750,00					273403,31	46323,86	-48902,33
Grand Total	298479,59	29843,51	224862,06	29184,99	19386,27	273403,31	46323,86	-48902,33

NOTE: Figures in italics include voluntary contributions from Germany (40000,00 DEM for public relations, 4075,04 DEM for travel expenses of delegates from Range States to AC7)

** 6000 DEM reallocated to 5.2a) "Documentation" with Parties' approval

*** Budget deficit for 2000 covered by: a) surplus of previous triennium = 6352,20 DEM and b) 43548,93 DEM from surplus 2000

Financial situation at the beginning of budget year 2000:

Surplus of previous triennium 1994-97	44774,43
Surplus of budget 1998	88790,68
Surplus of budget 1999	27977,32
Subtotal	161842,43
Expenditure paid from surplus of previous triennium	-38422,23
Total surplus at end of budget 1999	123120,20

Balance of account on 31.12.00

Balance of account on 31.12.99	152724,71
Income in 2000 for 1999 (a)	3581,01
Expenditure in 2000 for 1999 (d)	-29843,51
Income for budget 2000 (b)	271970,50
Income in 2000 for 2001 (c)	22928,18
Expenditure from budget 2000 (e)	-22452,05
Balance of account on 31.12.2000	196708,94

Balance of account at closure on 16.02.2001

Balance of account on 31.12.2000	196708,94
Expenditure in 2001 for 2000 (1.01.2001 - 16.02.2001)	-29184,99
Balance of account at closure on 16.02.2001 transferred to UNEP Trust Fund (ASCOBANS)	167523,95

Balance of UNEP Trust Fund (ASCOBANS) as at 20.02.01 in USD

Credit to UNEP Trust Fund as at 20.02.2001 in USD	77687,00
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Balance of Trust Fund (ASCOBANS) at end of budget 2000 in USD

Balance of UNEP Trust Fund (ASCOBANS) in USD	77687,00
Expenditure for 2000 in 2001 in USD (g)	-9150,37

Balance of Trust Fund (ASCOBANS) at end of budget 2000 in USD

68536,63

Total surplus at end of budget 2000 in USD

Surplus of previous triennium as at 31.12.00 in USD	2982,25
Surplus of budget 1998 in USD	41665,76
Surplus of budget 1999 in USD	13134,89
Deficit of budget 2000 in USD	-1679,93
Total surplus at end of budget 2000 in USD	56122,97

ASCOBANS Budget 2000

OVERVIEW OF EXPENDITURE FOR BUDGET 2000 FROM UNEP TRUST FUND (ASCOBANS) January - March 2001

Expenditure	in DEM	in USD
1. Personnel		
1.1 Secretary	4.175,09	1.960,14
1.2 Assistant	2.684,08	1.260,13
2. Travel		
2.1 Secretariat		
2.2 Others	1.240,73	590,82
3. Meetings		
3.1 MoP		
3.2 Advisory Committee		
4. Equipment		
4.1 Office supplies		
4.2. Office equipment		
5. Miscellaneous components		
5.1 Operation and maintenance		
a) Computer		
b) Photocopier		
c) Fax		
5.2 Reporting		
a) documentation		
b) information		
c) reference		
5.3 Communications		
a) Phone/Fax	366,61	172,12
b) Mailing	1.572,96	738,55
5.4 Hospitality		
5.5 Audit		
5.6 BfN general		
6. PR and related expenses	9.326,80	4.428,61
Total	19.366,27	9.150,37


UNITED NATIONS OFFICE AT NAIROBI

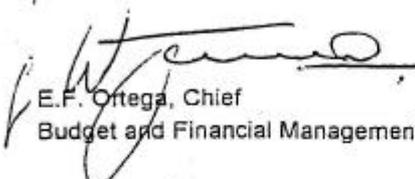
مكتب الأمم المتحدة في نايروبي • 联合国内罗毕办事处 • OFFICE DES NATIONS UNIES A NAIROBI
 ОТДЕЛЕНИЕ ОРГАНИЗАЦИИ ОБЪЕДИНЕННЫХ НАЦИЙ В НАЙРОБИ • OFICINA DE LAS NACIONES UNIDAS EN NAIROBI

Budget and Financial Management Service

MEMORANDUM

To: Mr. Rüdiger Strepel
 Executive Secretary
 UNEP/ASCOBANS Secretariat
 UN Premises in Bonn,
 Martin-Luther-King-Street 8
 53175, BONN, F.R. Germany

Reference: BA/XV

From:  E.F. Ortega, Chief
 Budget and Financial Management Service

Date: 26 August, 2002

Subject: **BIENNIUM ACCOUNTS – BA TRUST FUND AND XV
 COUNTERPART CONTRIBUTIONS**

Attached please find the financial statements and the status of contributions for the 2000-2001 biennium ended 31 December 2001 related to:

1. *Trust Fund for the Conservation of Small Cetaceans of the Baltics and North Seas (ASCOBANS); and*
2. *Voluntary Counterpart Contributions in Support of the ASCOBANS Secretariat.*

Kindly ensure that these accounts are transmitted, through you to the members of the relevant bodies.

For your ample information, we are also sending you a copy of the Financial Report and Accounts for the 2000-2001 biennium.

Thank you.

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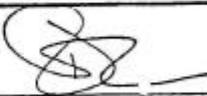
**General Trust Fund for the Conservation of Small Cetaceans of the Baltics and North Seas
(ASCOBANS)**

**i. Statement of income and expenditure and changes in reserves and fund balances for the biennium 2000-2001 ended
31 December 2001**

	USD
Income	
Voluntary contributions	236,954
Interest income	4,559
Total Income	241,513
Expenditure	
Staff and other personnel costs	76,532
Travel	5,523
Operating expenses	7,601
Acquisitions	3,769
Other expenditures	121
Programme support costs	12,147
Total Expenditure	105,693
Excess/(shortfall) of income over expenditure	135,820
Net excess/(shortfall) of income over expenditure	135,820
Reserves and fund balances, end of period	135,820

ii. Combined statement of assets, liabilities, reserves and fund balances as at 31 December 2001

Assets	165,390
Cash and term deposits	22,299
Voluntary pledges receivable	21,601
Other accounts receivable	209,290
Total assets	
Liabilities	45,661
Interfund payable	23,749
Other accounts payable	4,060
Reserve for obligation	73,470
Total liabilities	
Reserves and fund balances	135,820
Cumulative surplus	135,820
Total reserves and fund balances	135,820
Total liabilities, reserve and fund balance	209,290



 David Hastie

Chief

ACCOUNTS SECTION

BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON

30/07/2002

BAL

Support of the ASCOBANS Secretariat

i. Statement of income and expenditure and changes in reserves and fund balances for the biennium 2000-2001 ended 31 December 2001

	USD
<u>Income</u>	
<u>Expenditure</u>	
Contractual services	538
Operating expenses	10,544
Acquisitions	2,569
Programme support costs	1,775
Total Expenditure	15,426
Excess/(shortfall) of income over expenditure	(15,426)
Net excess/(shortfall) of income over expenditure	(15,426)
Reserves and fund balances, end of period	(15,426)

ii. Combined statement of assets, liabilities, reserves and fund balances as at 31 December 2001

<u>Assets</u>	
<u>Liabilities</u>	
Interfund payable	15,426
Total liabilities	15,426
<u>Reserves and fund balances</u>	
Total reserves and fund balances	(15,426)
Total liabilities, reserve and fund balance	0



David Hastie
Chief

ACCOUNTS SECTION

BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON

QVL

12/08/2002

Status of Contributions as 31 December 2001
(United States dollars)

Countries/Organisations	Unpaid pledges as at 1 January 2000	Adjustments to prior years' pledges and receipts	Pledges for 2000 and 2001	Collections in prior years for 2000-2001	Collections in 2000-2001 for 2000-2001 and prior years	Collections in 2000-2001 for future years	Unpaid pledges for 2001 and prior years
General Trust Fund for the Conservation of Small Cetaceans of the Baltic and North Seas (ASCOBANS)							
BAL			17 219				17 219
Belgium			11 419		9 017		1 500
Denmark			7 903		7 783		180
Finland					37 563		
Germany			26 519		23 346		3 173
Netherlands			5 384		5 384		
Poland					15 431		226
Sweden			37 563		37 563		
United Kingdom			77 688		77 688		
Australia Secretariat							
BAL Total			236 954		214 655		22 259



UNITED NATIONS OFFICE AT NAIROBI

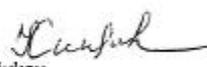
مكتب الأمم المتحدة في نايروبي • 联合国内罗毕办事处 • OFFICE DES NATIONS UNIES A NAIROBI
ОТДЕЛЕНИЕ ОРГАНИЗАЦИИ ОБЪЕДИНЕННЫХ НАЦИЙ В НАЙРОБИ • OFICINA DE LAS NACIONES UNIDAS EN NAIROBI

Budget and Financial Management Service

MEMORANDUM

To: Mr. Rüdiger Stempel
Executive Secretary
UNEP/ASCOBANS Secretariat
UN Premises in Bonn,
Martin-Luther-King-Street 8
53175, BONN, F.R. Germany

Reference: BA/XV 

From: 
Sergey Kurdjukov
Officer-in-Charge
Budget and Financial Management Service

Date: 1 July, 2003

Subject: **BIENNIUM ACCOUNTS – BA TRUST FUND AND XV
COUNTERPART CONTRIBUTIONS**

Attached please find the financial statements and the status of contributions for the first year of the biennium 2002-2003 ended 31 December 2002 related to:

1. *Trust Fund for the Conservation of Small Cetaceans of the Baltics and North Seas (ASCOBANS); and*
2. *Voluntary Counterpart Contributions in Support of the ASCOBANS Secretariat.*

Kindly ensure that these accounts are transmitted, through you, to the members of the relevant bodies.

For your ample information, we are also sending you a copy of the Financial Report and Accounts for the first year of the biennium.

Thank you.

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

i. Combined statement of income and expenditure and changes in reserves and fund balances for the first year of the biennium 2002-2003 ended 31 December 2002

<u>Income</u>	USD
Voluntary contributions	148,079
Interest income	7,979
Total Income	156,058
<u>Expenditure</u>	
Staff and other personnel costs	95,738
Travel	7,511
Operating expenses	6,388
Acquisitions	(603)
Programme support costs	14,160
Total Expenditure	123,194
Excess/(shortfall) of income over expenditure	32,864
Net excess/(shortfall) of income over expenditure	32,864
Reserves and fund balances, beginning of period	135,820
Reserves and fund balances, end of period	168,684

ii. Combined statement of assets, liabilities, reserves and fund balances as at 31 December 2002

<u>Assets</u>	
Cash and term deposits	233,643
Voluntary pledges receivable	5,093
Other accounts receivable	45,749
Total assets	284,485
<u>Liabilities</u>	
Interfund payable	1,922
Other accounts payable	62,232
Reserve for obligation	1,115
Deferred credits	50,532
Total liabilities	115,801
<u>Reserves and fund balances</u>	
Cumulative surplus	168,684
Total reserves and fund balances	168,684
Total liabilities, reserve and fund balance	284,485

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David Hastie

Chief

ACCOUNTS SECTION

BAL

BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON

23/05/2003

Support of the ASCOBANS Secretariat

I. Combined statement of income and expenditure and changes in reserves and fund balances for the first year of the biennium 2002-2003 ended 31 December 2002

<u>Income</u>	USD
Voluntary contributions	109,479
Interest income	917
Total Income	110,396
<u>Expenditure</u>	
Contractual services	92,958
Operating expenses	(382)
Acquisitions	97
Programme support costs	12,047
Total Expenditure	104,720
Excess/(shortfall) of income over expenditure	5,676
Net excess/(shortfall) of income over expenditure	5,676
Reserves and fund balances, beginning of period	(15,426)
Reserves and fund balances, end of period	(9,750)

II. Combined statement of assets, liabilities, reserves and fund balances as at 31 December 2002

<u>Assets</u>	
Cash and term deposits	68,671
Total assets	68,671
<u>Liabilities</u>	
Interfund payable	12,829
Reserve for obligation	65,592
Total liabilities	78,421
<u>Reserves and fund balances</u>	
Total reserves and fund balances	(9,750)
Total liabilities, reserve and fund balance	68,671



 David Hastie

David Hastie

Chief

ACCOUNTS SECTION

QVL

BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON

27/05/2003

Status of Contributions as at 31 December 2002

(United States dollars)

Countries/Organisations	Unpaid pledges as at 1 January 2002	Adjustments to prior years' pledges and receipts	Pledges for 2002	Revaluations	Net pledges	Collections for future years	Collections in 2002 for 2002 and prior years	Unpaid pledges for 2002 and prior years
General Trust Fund for the Conservation of Small Cetaceans of the Baltics and North Seas (ASCOBANS)								
BAL								
Belgium	17,219	-	18,117	-	18,117	-	35,336	-
Denmark	1,502	-	12,020	-	12,020	-	13,522	-
Finland	180	-	8,375	-	8,375	-	8,555	-
Germany	-	-	30,060	-	30,060	-	30,060	-
Netherlands	3,173	-	27,889	-	27,889	-	31,044	18
Poland	-	-	5,075	-	5,075	-	-	5,075
Sweden	225	-	16,483	-	16,483	16,171	16,708	-
United Kingdom	-	-	30,060	-	30,060	34,361	30,060	-
BAL Total	22,299	-	148,079	-	148,079	50,532	165,285	5,093

Status of Contributions as at 31 December 2002

(United States dollars)

Support of the ASCOBANS Secretariat (QVL)

Countries/Organizations	Collections in 2002
Germany	24,279
United Kingdom	85,200
Total	109,479