

Agenda Item 17.1.3 and 22.1

Consideration and Preparation of Draft
Resolutions for MOP 6

Expenditures 2005-07

Document 09
(restricted)

Draft Resolution on Expenditures
2005-07

Action Requested

- Take note of the certified financial reports of 2005, 2006 and 2007
- Endorse the draft resolution

Submitted by

Secretariat



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

Secretariat's Note

1. Parties decided at the 5th Meeting of Parties in 2006 that the budget for 2005 and 2006 would be discharged and approved by MOP6 (Resolution 2a of MOP5).
2. With this document, the Secretariat makes the certified statements relating to the status of accounts of the years 2005, 2006 and 2007 available for the Advisory Committee's examination and the preparation of a draft resolution approving the expenditures.
3. With respect to the certified status of accounts as at the end of 2005, it must be noted that the corrections of the erroneous allocations of expenditures and the accounting mistakes that were investigated by the Secretariat in 2007/2008 (as presented in detail in AC15/Doc.08) are not reflected in that statement.
4. The necessary reversal of a total amount of 27,872 US\$ (of which 24,666 US\$ is direct cost and 3,206 US\$ is 13% UNEP Programme Support Cost) from the XV Fund to the BA Trust Fund, as endorsed by Parties, took place when the accounts for 2005 had long been closed. The amount was credited to a newly created budget line for support to projects in the budget for 2008 and will be included in the balance given in the certified accounts for 2008, which will become available later in 2009.

DRAFT RESOLUTION
Management of Expenditures between 2005 and 2007 [2008]

Recalling 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";

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:

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

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

Income	USD
Voluntary contributions	448,209
Allocations	-
Interest income	12,730
Programme support income	-
Billings	-
Deferred income	-
Miscellaneous income	23,566
Royalties	-
Sale of publications	-
Total Income	484,505
Expenditure	
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
Total Expenditure	441,277
Excess/(shortfall) of income over expenditure	43,228
Transfers from/(to) Other Funds	-
Prior period adjustments	-
Net excess/(shortfall) of income over expenditure	43,228
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
Reserves and fund balances, end of period	19,562

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

Assets	
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	-
Total assets	233,505
Liabilities	
Payments or contributions received in advance	23,765
Unliquidated obligations	17,456
Accounts Payable	-
Interfund balances	85,180
Other	-
Other liabilities	-
Total liabilities	126,401
Net assets/(liabilities)	107,104
Reserves and fund balances	
Cumulative surplus	19,562
Operating reserves	87,542
Total reserves and fund balances	107,104
Total liabilities, reserve and fund balance	233,505

BAL

BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON

24/06/2008



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

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

Income	USD
Voluntary contributions	87,602
Allocations	-
Interest income	5,383
Programme support income	-
Billings	-
Deferred income	-
Miscellaneous income	2,273
Royalties	-
Sale of publications	-
Total income	95,258
Expenditure	
Staff and other personnel costs	-
Contractual services	102,470
Travel	-
Operating expenses	-
Acquisitions	-
Fellowships, grants and contributions	-
Programme support costs	13,321
Total Expenditure	115,791
Excess/(shortfall) of income over expenditure	(20,533)
Prior period adjustments	-
Net excess/(shortfall) of income over expenditure	(20,533)
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
Reserves and fund balances, end of period	42,380

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

Assets	
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	-
Total assets	63,418
Liabilities	
Payments or contributions received in advance	-
Unliquidated obligations	17,278
Accounts payable	-
Interfund balances	-
Other accounts payable	3,760
Other liabilities	-
Total liabilities	21,038
Net assets/(liabilities)	42,380
Reserves and fund balances	
Cumulative surplus	42,380
Total reserves and fund balances	42,380
Total liabilities, reserve and fund balance	63,418


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

United Nations Office at Nairobi
 ACCOUNTS SECTION
 Budget and Financial
 Management Service
 16/07/2008

QVL

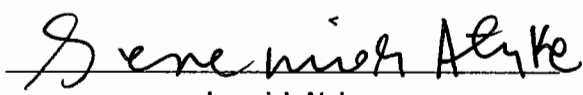
General Trust Fund for the Conservation of Small Cetaceans of the Baltics and North Seas (ASCOBANS)

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

Income	USD
Voluntary contributions	197,846
Interest income	4,349
Total Income	202,195
Expenditure	
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
Total Expenditure	246,937
Excess/(shortfall) of income over expenditure	(44,742)
Net excess/(shortfall) of income over expenditure	(44,742)
Transfers to reserves	(87,542)
Reserves and fund balances, beginning of period	63,876
Reserves and fund balances, end of period	(68,408)
Operating reserves, end of period	87,542
Total Reserves and fund balances, end of period	19,134

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

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


 Jeremiah Atuke
 Chief
 ACCOUNTS SECTION

BAL

BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON

30/07/2007


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
Total Income	62,816
<u>Expenditure</u>	
Contractual services	51,251
Programme support costs	6,663
Total Expenditure	57,914
Excess/(shortfall) of income over expenditure	4,902
Net excess/(shortfall) of income over expenditure	4,902
Reserves and fund balances, beginning of period	62,913
Reserves and fund balances, end of period	67,815

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

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


 Jeremiah Atuke

Chief

ACCOUNTS SECTION

QVL

BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON

18/07/2007

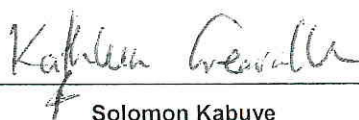
General Trust Fund for the Conservation of Small Cetaceans of the Baltics and North Seas (ASCOBANS)

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

Income	USD
Voluntary contributions	377,482
Interest income	6,002
Miscellaneous income	36
Total Income	383,520
Expenditure	
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
Total Expenditure	431,877
Excess/(shortfall) of income over expenditure	(48,357)
Prior period adjustments	(13,810)
Net excess/(shortfall) of income over expenditure	(62,167)
Reserves and fund balances, beginning of period	126,044
Reserves and fund balances, end of period	63,877

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

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



Solomon Kabuye

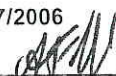
Officer in Charge

ACCOUNTS SECTION

BAL

BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON

25/07/2006



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

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

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

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

Solomon Kabuye

Officer in Charge

ACCOUNTS SECTION

QVL

BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON

28/07/2006

