

Agenda Item 14

Consideration and Preparation of Draft
Resolutions for MOP7

**Document 14-01
(restricted)**

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

Action Requested

- Propose amendments of the draft resolution text
- 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. This document is currently kept in restricted circulation until Parties have decided whether to discuss this item in closed session or not.
2. The certified budget statement for the year 2011 is not yet available. It will be provided to Parties as soon as it has been received.

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 and 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).

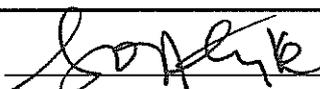
General Trust Fund for the Conservation of Small Cetaceans of the Baltics and North Seas (ASCOBANS)

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

<u>Income</u>	USD
Voluntary contributions	469,989
Interest income	5,635
Miscellaneous income	30,020
Total Income	505,644
<u>Expenditure</u>	
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

<u>Assets</u>	
Cash pool - Euro	199,718
Cash pool - US dollar	24,134
Other	485
Total assets	224,337
<u>Liabilities</u>	
Unliquidated obligations	36,888
Interfund balances	12,630
Other accounts payable	828
Total liabilities	50,346
Net assets/(liabilities)	173,991
<u>Reserves and fund balances</u>	
Operating Reserve	87,542
Cumulative surplus	86,449
Total reserves and fund balances	173,991
Total liabilities, reserve and fund balance	224,337


Jeremiah Atuke

Chief

ACCOUNTS SECTION

BUDGET AND FINANCIAL MANAGEMENT SERVICE



27/06/2010

United Nations Office at Nairobi

ACCOUNTS SECTION

Budget and Financial
Management Service

22/06/2010

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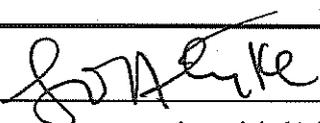
Support of the ASCOBANS Secretariat

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>	USD
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

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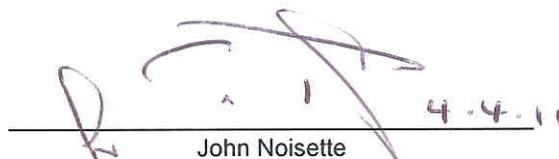


General Trust Fund for the Conservation of Small Cetaceans of the Baltics, North East Atlantic, Irish and North Seas (ASCOBANS) and Earmarked Contributions in Support of the ASCOBANS Secretariat

(all figures in USD)

INCOME, EXPENDITURES AND BALANCES AS AT 31 December 2010

INCOME	BA	XV
Voluntary contributions	243,028	50,397
Interest income	3,927	630
Miscellaneous income	-	-
TOTAL INCOME	246,955	51,027
EXPENDITURE		
Direct Expenditure	165,562	29,295
Exchange losses	66,922	12,250
Programme support costs	21,523	3,808
TOTAL EXPENDITURE	254,007	45,353
BALANCE	(7,052)	5,674
Prior period adjustments		(18,003)
Balance at Beginning of period - 1 January 2010	86,450	47,421
Balance as at 31 December 2010	79,398	35,092
Operating Reserves	86,450	-
Fund Balance as at 31 December 2010	165,848	35,092
Less Unpaid Pledges	(17,668)	-
RESOURCES AVAILABLE as at 31 December 2010	148,180	35,092



 John Noisette
 Chief
 Corporate Services Section, UNEP