

5th MEETING OF THE PARTIES TO ASCOBANS, SECOND SESSION
The Netherlands, 18 – 20 September and 12 December 2006

Resolution No. 2c

Financial, Budgetary and Administrative Matters

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";

Mindful of the need for Parties to CMS to review the merger of the ASCOBANS and CMS Secretariats at the 9th Meeting of Parties to CMS, to be held in 2008;

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 Fourth Session (Esbjerg, Denmark, August 2003);

Recalling the accession to ASCOBANS of a further major contributing Party in 2005;

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

Mindful of the adverse effects of exchange rate fluctuations and the need to protect the funds of the Agreement from the reduced value of income as a result of the considerable existing and possible further decline in the value of the United States dollar against the Euro;

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;

Thanking UNEP for the offer to contribute 30,000 USD for conservation projects within the framework of ASCOBANS;

Noting that the level and quality of the financial and administrative support provided by UNEP/UNON does not live up to the standards previously agreed on;

Mindful of Resolutions 2a and 2b adopted by this Meeting of the Parties;

The Meeting of the Parties:

1. *Adopts* the budget for 2007 – 2009 attached as Annex 1 to this resolution and agrees to the scale of annual contributions contained in Annex 2.
2. *Reiterates* that in accordance with Paragraph 7.2 of the Agreement, the annual contributions are to be paid in fully convertible Euros 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;
3. *Takes note* of the medium-term plan for 2007 - 2012 attached at Annex 3 to this resolution;
4. *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;
5. *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;
6. *Requests* the Executive Director of UNEP to extend the duration of the trust fund to 31 December 2009;
7. *Approves* the Terms of Reference for the administration of the Trust Fund as set out in Annex 4 to this Resolution, for the period 2007 – 2009;
8. *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;
9. *Authorizes* the Advisory Committee to decide upon withdrawals from the Trust Fund reserve in the event of unforeseen major shortfalls on established budget lines and subject to the provision of satisfactory documentation by the Secretariat;
10. *Decides* that the standard participation fee for Observers to the 6th Meeting of the Parties shall be 120 Euros.
11. *Requests* that the Executive Director of UNEP examine the efficiency of UNEP/UNON support in order to ensure that the ASCOBANS Secretariat receives an appropriate level of administrative and financial support.
12. *Invites* Parties to provide funding in excess of their agreed level of contribution, to make up their total funding commitment to the value of their total contribution for the previous triennium;

2007-2009 ASCOBANS BUDGET IN EURO

		2007 in EURO	2008 in EURO	2009 in EURO	Total in EURO
1101	Executive Secretary (D1), 3%	5,618	5,676	5,733	17,027
1102	CMS Professional Staff (P4), 15% (CMS Senior Advisor)	18,300	18,552	18,923	55,775
1103	Professional Staff (P3); ASCOBANS ES (January 2007)	8,547	-	-	8,547
1104	Consultant: ASCOBANS Co-ordinating Officer 75 %	40,800	52,800	0	93,600
1105	Professional Staff: ASCOBANS Co-ordinating Officer (P2), 75 %	-	-	69,000	69,000
1301	General Services: ASCOBANS Administrative Support Officer, G5, 100%; (Jan-Dec 2007 Salary)	72,720	-	-	72,720
1302	Consultant: ASCOBANS Administrative Support, 50%	-	28,000	-	28,000
1303	General Services Staff: ASCOBANS Administrative Support Officer, G5, 50%	-	-	40,103	40,103
1220	Professional consultancies and fractional CMS GS staff time	3,200	6,279	8,000	17,479
1601	Travel - Secretariat Staff	4,000	4,120	4,244	12,364
1602	Experts on Mission	807	831	856	2,495
1999	PERSONNEL SUBTOTAL	153,992	116,258	146,859	417,110
3301	Meeting of Parties	-	-	2,460	2,460
3302	Meeting of the Advisory Committee	2,460	2,460	2,460	7,380
3999	MEETINGS SUBTOTAL	2,460	2,460	4,920	9,840
4101	Miscellaneous office supplies	689	709	731	2,129
4201	Office equipment	-	-	2,714	2,714
4999	EQUIPMENT SUBTOTAL	689	709	3,445	4,843
5101	Maintenance of Equipment	492	507	522	1,521
5102	Operation/maintenance of photocopier/fax	197	203	209	608
5201	Information material	0	0	0	0
5202	Reference material	98	101	104	304
5301	Telephone and Fax	541	557	574	1,673
5302	Postage and miscellaneous	443	456	470	1,369
5401	Hospitality	-	-	-	-
5999	MISCELLANEOUS COSTS SUBTOTAL	1,771	1,824	1,879	5,475
	SUBTOTAL	158,912	121,252	157,103	437,268
6000	UNEP PSC	20,659	15,763	20,423	56,845
	SUB-TOTAL TO BE SHARED BY PARTIES	179,571	137,015	177,527	494,112

One time payment to the operating reserve and to the End of Service costs

1100	ASCOBANS Staff Costs	3,966	3,966	3,966	11,899
6000	UNEP PSC	516	516	516	1,547
	Total	4,482	4,482	4,482	13,446
6001	Operating Reserve	8,979	8,979	8,979	26,936
	GRAND TOTAL TO BE SHARED BY PARTIES	193,031	150,475	190,987	534,494

6003	Review of the Merged ASCOBANS Secretariat Operations*	4,231	4,231	4,231	12,694
6000	13% PSC	550	550	550	1,650
	Total	4,781	4,781	4,781	14,344

2201	Implementation of Jastarnia Plan**	4,000	4,000	4,000	12,000
2202	Implementation of North Sea Plan**	4,000	4,000	4,000	12,000
5201	Outreach and educational work	4,000	4,000	4,000	12,000
6002	13% PSC	520	520	520	1,560
	Total	12,520	12,520	12,520	37,560
	GRAND GRAND Total	210,333	167,777	208,289	586,398

* Budget item covered by the Netherlands

** UNEP ED contributions to the implementation of ASCOBANS; free of the 13% PSC charge

2007-2009 ASCOBANS BUDGET IN USD

		2007	2008	2009	Total
1101	Executive Secretary (D1), 3%	7,023	7,095	7,166	21,284
1102	CMS Professional Staff (P4), 15% (CMS Senior Advisor)	22,875	23,190	23,654	69,719
1103	Professional Staff (P3); ASCOBANS ES (January 2007)	10,683	-	-	10,683
1104	Consultant: ASCOBANS Co-ordinating Officer 75%	51,000	66,000		117,000
1105	Professional Staff: ASCOBANS Co-ordinating Officer P2, 75%	-	-	86,250	86,250
1301	General Services: ASCOBANS Administrative Support Officer, G5, 100% (Jan-Dec 2007 Salary)	90,900	-	-	90,900
1302	Consultant: ASCOBANS Administrative Support, 50%	-	35,000	-	35,000
1303	General Services Staff: ASCOBANS Administrative Support Officer, G5, 50%	-	-	50,129	50,129
1220	Professional consultancies and fractional CMS GS staff time	4,000	7,848	10,000	21,848
1601	Travel - Secretariat Staff	5,000	5,150	5,305	15,455
1602	Experts on Mission	1,009	1,039	1,070	3,119
1999	PERSONNEL SUBTOTAL	192,490	145,323	183,574	521,387
3301	Meeting of Parties			3,075	3,075
3302	Meeting of the Advisory Committee	3,075	3,075	3,075	9,225
3999	MEETINGS SUBTOTAL	3,075	3,075	6,150	12,300
4101	Miscellaneous office supplies	861	887	913	2,661
4201	Office equipment	-	-	3,393	3,393
4999	EQUIPMENT SUBTOTAL	861	887	4,306	6,054
5101	Maintenance of Equipment	615	633	652	1,901
5102	Operation/maintenance of photocopier/fax	246	253	261	760
5201	Information material				0
5202	Reference material	123	127	130	380
5301	Telephone and Fax	677	697	718	2,091
5302	Postage and miscellaneous	554	570	587	1,711
5401	Hospitality	-	-	-	-
5999	MISCELLANEOUS COSTS SUBTOTAL	2,214	2,280	2,349	6,843
	SUBTOTAL	198,640	151,565	196,379	546,584
6000	UNEP PSC	25,823	19,703	25,529	71,056
	SUB-TOTAL TO BE SHARED BY PARTIES	224,464	171,268	221,908	617,640

One time payment to the operating reserve and to the End of Service Costs

1100	ASCOBANS Staff Costs	4,958	4,958	4,958	14,874
6000	UNEP PSC	645	645	645	1,934
	Total	5,603	5,603	5,603	16,808
6001	Operating Reserve	11,223	11,223	11,223	33,670
	GRAND TOTAL TO BE SHARED BY PARTIES	241,289	188,094	238,734	668,118
6003	Review of the Merged ASCOBANS Secretariat Operations*	5,289	5,289	5,289	15,867
6002	13% PSC	688	688	688	2,063
	Total	5,977	5,977	5,977	17,930

Budget Items to be covered by Voluntary Contributions

2201	Implementation of Jastarnia Plan**	5,000	5,000	5,000	15,000
2202	Implementation of North Sea Plan**	5,000	5,000	5,000	15,000
5201	Outreach and educational work	5,000	5,000	5,000	15,000
6002	13% PSC	650	650	650	1,950
	Total	15,650	15,650	15,650	46,950
	GRAND GRAND Total	262,916	209,721	260,361	732,998

* Budget item covered by the Netherlands

**UNEP ED contributions to the implementation of ASCOBANS; free of the 13% PSC charge

ASCOBANS Parties' Contributions for 2007-2009 In EURO

Party	Scale of Assessment	In %	2007 in Euro	2008 in Euro	2009 in Euro	Total In Euro
Belgium	1.06900	7.78%	15,026	11,714	14,867	41,607
Denmark	0.71800	5.23%	10,093	7,868	9,986	27,946
Finland	0.53300	3.88%	7,492	5,840	7,413	20,745
France	6.03000	20.00%	38,606	30,095	38,197	106,899
Germany	8.66200	20.00%	38,606	30,095	38,197	106,899
Lithuania	0.02400	0.17%	337	263	334	934
Netherlands	1.69000	12.31%	23,756	18,518	23,504	65,778
Poland	0.46100	3.36%	6,480	5,051	6,411	17,943
Sweden	0.99800	7.27%	14,028	10,936	13,880	38,844
United Kingdom	6.12700	20.00%	38,606	30,095	38,197	106,899
Total	26.31200	100.00%	193,031	150,475	190,987	534,494

MEDIUM TERM PLAN 2007-2012
In Euro

Budget item	Description	2007	2008	2009	2010	2011	2012
1100	Professional Staff	32,465	24,228	93,656	95,529	97,439	99,388
1200	Consultants	44,000	87,079	8,000	8,240	8,487	8,742
1300	Administrative Support	72,720	-	40,103	42,109	44,214	46,425
1600	Travel on Official Business	4,807	4,951	5,100	5,048	5,199	5,355
2200	Subcontracts and Subprojects	-	-	-	-	-	-
3300	Meetings and Training	2,460	2,460	4,920	2,583	2,583	5,166
4000	Equipment	689	709	3,445	723	745	3,617
5100	Operation and Maintenance	689	709	731	723	745	767
5200	Reporting Costs and Information Material	98	101	104	109,613	115	121
5300	Sundry (Communications)	984	1,014	1,044	1,033	1,064	1,096
5400	Hospitality	-	-	-	-	-	-
	SUBTOTAL	158,912	121,252	157,103	156,097	160,592	170,677
6000	13% UNEP Programme Support Cost	20,659	15,763	20,423	20,293	20,877	22,188
	TOTAL	179,571	137,015	177,527	176,390	181,469	192,865
One time payment to the End of Service ASCOBANS Staff costs and operating reserve							
1100	End of Service costs	3,966	3,966	3,966			
6001	Operating Reserve (No 13% PSC charged)	8,979	8,979	8,979			
6000	UNEP Administrative Costs	516	516	516			
	Total	13,461	13,461	13,461			

GRAND GRAND TOTAL	193,031	150,475	190,987	176,390	181,469	192,865
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**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, taking into account the merger of the ASCOBANS Secretariat with the Secretariat of CMS, but maintaining a separate budget for ASCOBANS.
2. The financial period shall be for three calendar years beginning 1 January 2007 and ending 31 December 2009.
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 2009, 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 2007-2009 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 Euros. 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 20 per cent of the budget, the contribution of that Party shall be 20 per cent of the budget for the financial year of joining (or pro rata for a part-year). Contributions of Parties acceding to the Agreement during the

ongoing triennium will not be used to reduce the subscriptions of existing Parties during that triennium, but will rather flow into the Agreement trust fund.

Contributions for all Parties throughout the triennium 2007-2009 shall be based on the UN Scale of Assessments applicable at the time of adoption of this resolution. Contributions shall be paid in annual instalments. The contributions shall be due on 1 January 2007, 2008 and 2009. Contributions shall be paid into the following account:

UNEP Euro Account
Account No. 6161603755
JP Morgan AG
Gruneburgweg 2
60322 Frankfurt/Main
Germany
Bank code number 501 108 00
SWIFT No. CHASDEFX
IBAN: DE 56501108006161603755

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 Euros, 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 2007-2012, inclusive, and shall incorporate a draft budget for the financial period 2009-2012.
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 through the Chair 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. In the case of voluntary (non-statutory) contributions by Parties or non-Party Range States, commitments may be made immediately upon conclusion of the relevant donor agreement.
19. At the beginning of the first calendar year of a triennium, the Secretariat, after seeking the advice of the Parties through the Chair of the Advisory Committee, 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 by 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 2007 to 31 December 2009.

¹ The operational reserve amounts to 15% of the budget of a calendar year or three months' salaries, whichever is higher.

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.

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

DATE: 29 July, 2004

RÉFÉRENCE: BA

THROUGH:
S C D E:

FROM: Sergey Kurdjukov
DE: Officer-In-Charge
Budget and Financial Management Service

SUBJECT: *BIENNIUM ACCOUNTS – BA TRUST FUND AND XV EARMARKED*
OBJET: *CONTRIBUTIONS*

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

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

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 biennium.

Thank you.


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

**I. Statement of income and expenditure and changes in reserves and fund balances for the biennium
2002-2003 ended 31 December 2003**

<u>Income</u>	USD
Voluntary contributions	304,264
Interest income	14,886
Total Income	319,150
<u>Expenditure</u>	
Staff and other personnel costs	229,116
Contractual services	9,563
Travel	15,420
Operating expenses	29,140
Acquisitions	7,900
Programme support costs	37,752
Total Expenditure	328,891
Excess/(shortfall) of income over expenditure	(9,741)
Prior period adjustments	(36)
Net excess/(shortfall) of income over expenditure	(9,777)
Reserves and fund balances, beginning of period	135,820
Reserves and fund balances, end of period	126,043

II. Statement of assets, liabilities, reserves and fund balances as at 31 December 2003

<u>Assets</u>	
Cash and term deposits	141,673
Voluntary pledges receivable	25
Other accounts receivable	1,806
Total assets	143,504
<u>Liabilities</u>	
Interfund payable	7,580
Reserve for obligation	9,881
Total liabilities	17,461
<u>Reserves and fund balances</u>	
Cumulative surplus	126,043
Total reserves and fund balances	126,043
Total liabilities, reserve and fund balance	143,504


 David Hastie

Chief

ACCOUNTS SECTION

BAL

BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON

23/06/2004

Status of Contributions as at 31 December 2003
(United States Dollars)

Countries/ Organisations	Unpaid pledges as at 1 January 2002	Adjustments to prior years' pledges and receipts	Pledges for 2002 - 2003	Revaluations	Net pledges	Collections for future years	Collections in 2002 - 2003 for 2002 - 2003 and prior years	Unpaid pledges for 2002 - 2003 and prior years
BAL	General Trust Fund for the Conservation of Small Cetaceans of the Baltics and North Seas (ASCOBANS)							
Belgium	17,219	-	35,953	-	35,953	-	53,172	-
Denmark	1,502	-	23,828	-	23,828	-	25,330	-
Finland	180	-	16,606	-	16,606	-	16,786	-
Germany		-	64,421	-	64,421	-	64,421	-
Netherlands	3,173	-	55,315	-	55,315	-	58,488	-
Poland	-	-	11,041	-	11,041	-	11,041	-
Sweden	225	-	32,679	-	32,679	-	32,879	25
United Kingdom	-	-	64,421	-	64,421	-	64,421	-
BAL Total	22,299	-	304,264	-	304,264	-	326,538	25

Support of the ASCOBANS Secretariat

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

<u>Income</u>	USD
Voluntary contributions	153,606
Interest income	2,359
Total Income	155,965
<u>Expenditure</u>	
Contractual services	144,563
Operating expenses	(382)
Acquisitions	195
Programme support costs	18,769
Total Expenditure	163,145
Excess/(shortfall) of income over expenditure	(7,180)
Net excess/(shortfall) of income over expenditure	(7,180)
Reserves and fund balances, beginning of period	(15,426)
Reserves and fund balances, end of period	(22,606)

II. Statement of assets, liabilities, reserves and fund balances as at 31 December 2003

<u>Assets</u>	
Cash and term deposits	15,982
Total assets	15,982
<u>Liabilities</u>	
Interfund payable	5,785
Reserve for obligation	32,803
Total liabilities	38,588
<u>Reserves and fund balances</u>	
Total reserves and fund balances	(22,606)
Total liabilities, reserve and fund balance	15,982



David Hastie

Chief

ACCOUNTS SECTION

QVL

BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON

25/06/2004

Status of Contributions as at 31 December 2003

(United States dollars)

Support of the ASCOBANS Secretariat (QVL)

<u>Countries/Organizations</u>	<u>Collections in 2002-2003</u>
Germany	52,091
United Kingdom	101,515
Total	153,606

Approved and actual expenditure from Trust Fund for 2003 in US Dollars					
Budget line	MOP-appr. budget 2003	2002 unspent balances	Revised budget 03	Actual expenditures 2003	Balance
10 Personnel					
1100 Professional Staff					
1101 Executive Secretary (P3)	91,000	52,773	143,773	82,990	60,783
1102 Administrative and Fund Management Officer (UN)	0		0	0	0
1220 Consultancies	4,000	8,000	12,000	9,563	2,437
1300 Administrative Support					
1301 Secretary (G4)	45,500	9,957	55,457	50,388	5,069
1600 Travel on official business					
1601 Secretariat staff	6,500	585	7,085	6,684	401
1602 Experts on mission	1,600	0	1,600	1,225	375
1999 Personnel Subtotal	148,600	71,315	219,915	150,850	69,065
30 Meetings					
3301 Meeting of Parties	5,000	0	5,000	4,813	187
3302 Meeting of the Advisory Committee	3,700	858	4,558	4,558	0
3999 Meetings Subtotal	8,700	858	9,558	9,371	187
40 Equipment and Premises					
4100 Expendable equipment					
4101 Miscellaneous office supplies	2,100	1,353	3,453	1,691	1,762
4200 Non-expendable equipment					
4201 Office equipment	1,800	5,534	7,334	6,812	522
4300 Premises					
4301 Rent and maintenance costs	0		0	0	0
4999 Equipment and Premises Subtotal	3,900	6,887	10,787	8,503	2,284
50 Miscellaneous Costs					
5100 Operation and Maintenance					
5101 Operation/maintenance computers	1,000	880	1,880	556	1,324
5102 Operation/maintenance of photocopier/fax	1,000	415	1,415	872	543
5200 Reporting Costs					
5201 Information material	2,000	4,918	6,918	4,803	2,115
5202 Reference material	500	23	523	434	89
5300 Sundry					
5301 Telephone and Fax	1,300	1,664	2,964	2,174	790
5302 Postage and miscellaneous	1,500	2,834	4,334	2,004	2,330
5304 Other expenditures - loss on exchange				630	-630
5401 Hospitality	800	1,215	2,015	1,908	107
5999 Miscellaneous Costs Subtotal	8,100	11,949	20,049	13,381	6,668
SUBTOTAL	169,300	91,009	260,309	182,105	78,204
6000 UNEP programme support costs (13%)	22,009	11,831	33,840	23,592	10,248
GRAND TOTAL	191,309	102,840	294,149	205,697	88,452

Trust Fund Balance (provisional)*	
Beginning balance of trust fund on 1 January 2003	168,684
Contribution income 2003	156,185
Interest income 2003	6,907
Expenditure 2003	205,697
Prior period adjustments	-36
Closing balance of trust fund on 31 December 2003	126,043

unpaid pledges

25

* Prepared by Secretariat

UNEP final audited statement of income and expenditure and changes in reserve and fund balances as of 31 December 2003 will be provided in due course.

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

DATE: 28 June 2005

RÉFÉRENCE: BA

THROUGH:

S/C DE:

FROM: David G. Hastie
DE: Deputy Chief, Division of Administrative Services &
Chief, Budget and Financial Management Service

SUBJECT: *BIENNIUM ACCOUNTS – BA TRUST FUND AND XV EARMARKED*
OBJET: *CONTRIBUTIONS*

Attached please find the financial statements and the status of contributions for the first year of the biennium 2004-2005 ended 31 December 2004, related to:

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

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 Certified Financial Report and Accounts for the first year of the biennium.

Thank you.

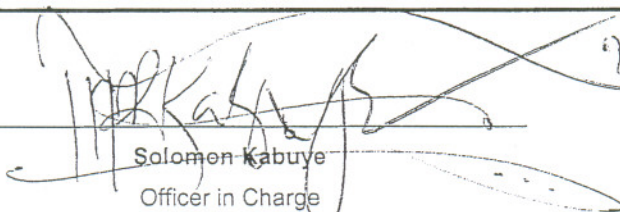
General Trust Fund for the Conservation of Small Cetaceans of the Baltics and North Seas (ASCOBANS)

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

<u>Income</u>	USD
Voluntary contributions	180,178
Interest income	2,671
Miscellaneous income	36
Total Income	182,885
<u>Expenditure</u>	
Staff and other personnel costs	152,430
Contractual services	3,480
Travel	8,164
Operating expenses	9,213
Acquisitions	2,927
Programme support costs	22,899
Total Expenditure	199,113
Excess/(shortfall) of income over expenditure	(16,228)
Prior period adjustments	(13,810)
Net excess/(shortfall) of income over expenditure	(30,038)
Reserves and fund balances, beginning of period	126,044
Reserves and fund balances, end of period	96,006

II. Statement of assets, liabilities, reserves and fund balances as at 31 December 2004

<u>Assets</u>	
Cash and term deposits	93,950
Voluntary contributions receivable	25
Inter-fund balances	3,093
Other accounts receivable	1,680
Total assets	98,748
<u>Liabilities</u>	
Unliquidated obligations	2,742
Total liabilities	2,742
<u>Reserves and fund balances</u>	
Cumulative surplus	96,006
Total reserves and fund balances	96,006
Total liabilities, reserve and fund balance	98,748


 OK JMD
 Solomen Kabuye
 Officer in Charge

ACCOUNTS SECTION

BAL

BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON

24/05/2005

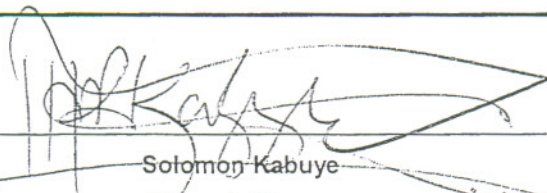
Support of the ASCOBANS Secretariat

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

<u>Income</u>	USD
Voluntary contributions	74,202
Interest income	596
Total Income	74,798
<u>Expenditure</u>	
Contractual services	23,161
Programme support costs	3,011
Total Expenditure	26,172
Excess/(shortfall) of income over expenditure	48,626
Prior period adjustments	13,810
Net excess/(shortfall) of income over expenditure	62,436
Reserves and fund balances, beginning of period	(22,606)
Reserves and fund balances, end of period	39,830

II. Statement of assets, liabilities, reserves and fund balances as at 31 December 2004

<u>Assets</u>	
Cash and term deposits	36,449
Voluntary contributions receivable	13,059
Interfund balances	2,897
Other accounts receivable	(1)
Total assets	52,404
<u>Liabilities</u>	
Unliquidated obligations	12,574
Total liabilities	12,574
<u>Reserves and fund balances</u>	
Cumulative surplus	39,830
Total reserves and fund balances	39,830
Total liabilities, reserve and fund balance	52,404


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 Mues
 Solomon Kabuye
 Officer in Charge

ACCOUNTS SECTION

QVL

BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON

27/05/2005

Status of Contributions as at 31 December 2004

(United States dollars)

Support of the ASCOBANS Secretariat (QVL)

<u>Countries/Organizations</u>	<u>Collections in 2004</u>
Denmark	3,323
Germany	57,285
United Kingdom	13,594
Total	74,202

Status of Contributions as at 31 December 2004
(United States Dollars)

Countries/ Organisations	Unpaid pledges as at 1 January 2004	Adjustments to prior years' pledges and receipts	Pledges for 2004	Revaluations	Net pledges	Collections for future years	Collections in 2004 for 2004 and prior years	Unpaid pledges for 2004 and prior years
BAL	<u>General Trust Fund for the Conservation of Small Cetaceans of the Baltics and North Seas (ASCOBANS)</u>							
Belgium	-	-	20,188	-	20,188	-	20,188	-
Denmark	-	-	13,559	-	13,559	-	13,559	-
Finland	-	-	10,066	-	10,066	-	10,066	-
Germany	-	(3,918)	40,575	-	40,575	-	36,657	-
Netherlands	-	-	31,916	-	31,916	-	31,916	-
Poland	-	-	4,452	-	4,452	-	4,452	-
Sweden	25	(9,892)	18,847	-	18,847	-	8,955	25
United Kingdom	-	-	40,575	-	40,575	-	40,575	-
BAL Total	25	(13,810)	180,178	-	180,178	-	166,368	25

Biennium Accounts for 2005 are not yet available.