

**Agenda Item 6.3: Resolutions for MOP 5**

**Draft Resolution No. 2a:  
Financial, Budgetary and Administrative Matters**

**Submitted by: Secretariat**



***NOTE:***

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



## Secretariat's Note

### ASCOBANS Draft Budget Proposal for 2007 - 2009

#### A. General remarks

1. The 4<sup>th</sup> Meeting of the Parties requested ASCOBANS Parties to review the possibility of converting the budget for the triennium 2007-2009 to Euros in light of the experiences gained by other regional Multilateral Environmental Agreements with Euro-based budgets (cf. MOP3 Res. 3). In 2003 EUROBATS took the lead in converting its budget to Euros. AEWA and the mother convention, CMS, followed suit in 2005. For these MEAs the UN continues to keep its books in US Dollars, and reconciliations are made throughout the year and at the final closure of accounts. Despite the additional administrative burden inherent in this arrangement it has not caused any major inconvenience or problems to the MEAs that have opted for a Euro-based budget. Rather, budget management is facilitated as the majority of payments made by the Bonn-based Secretariats are effected in Euros. Moreover, due to the conversion of its budget to Euros, the EUROBATS Secretariat did not suffer the exchange rate losses incurred by Dollar-based MEAs on account of the Euro-Dollar disparity. The advantages of a Euro-based budget therefore clearly outweigh the potential disadvantages. In light of this the Secretariat suggests that ASCOBANS follow the example of the other Bonn-based UNEP Secretariats in converting its budget to Euros. The present draft budget has therefore been calculated in Euros rather than US Dollars.

2. Party contributions were calculated on the basis of the UN scale of assessments for 2006 (cf. GA Res. 58/1 B of 3 March 2004). The Secretariat proposes that this scale of assessments be retained as a basis for calculation of Party contributions throughout the Triennium 2007-2009.

3. The accession of France, a major contributing Party, in 2005 leads to a reduction in annual contributions for ASCOBANS Parties whose annual contributions did not amount to 22 per cent of the budget thus far. The major contributing Parties, however, do not benefit from this accession as their contributions are fixed at 22 per cent. In order to achieve a more equitable financial distribution the Secretariat therefore proposes a reduction of the maximum assessment rate to 20 per cent.

#### B. Comments on the various budget lines

Overall, the budget estimates for the period 2004-2006 were realistic. On the basis of the experience gained in the current triennium, it has, however, become evident that the estimates for the triennium 2007-2009, as reflected in the mid-term plan for 2004-2009 annexed to MOP 4 Res. 3, were in some cases too high. Therefore, projected needs for the coming triennium were recalculated and in several cases the sums allocated are lower than those given for 2007-2009 in the last mid-term plan. Only one budget line shows an increase over projected figures for the entire triennium. One new, personnel-related, budget line has been introduced. The boxes below indicate whether the proposed allotment represents an increase or a decrease over the allotments for the current triennium and the projected allotments for 2007-2009 as contained in the 2003 medium-term plan.\*

\* ↑ = Increase, ↓ = Decrease, → = Unchanged

## 1. Budget line 10

### 1.1 BL 1101 Executive Secretary (P4):

The post of ASCOBANS Executive Secretary was reclassified as P4, in line with MOP 3 Res. 3. The budget line reflects this classification.

Budget 2004-2006:	↑
Medium Term Plan:	↑

### 1.2 BL 1301 Assistant (G5):

The post of ASCOBANS Assistant was reclassified as G5, in line with MOP 3 Res. 3. The budget line reflects this classification.

Budget 2004-2006:	↑
Medium Term Plan:	↑

### 1.3 BL 1302, Secretary/Assistant (G4):

This post has been newly introduced. In recent years, the number of tasks the Secretariat has been entrusted with has continually increased. Consequently, and irrespective of the relatively small number of Parties, the ASCOBANS Secretariat has also had to shoulder an ever-increasing workload. A comparison between the number of meetings and other events organized wholly or in part by the Secretariat in 2000 and in 2006 clearly illustrates this: in 2000, the Secretariat prepared and serviced two meetings, an AC meeting and an MOP. In 2006, according to current plans, it will organize and service (or be involved in organizing) an AC Meeting, an MOP, a meeting of the Jastarnia Group, a Baltic genetics workshop, an ASCOBANS-wide genetics workshop, and a workshop aimed at establishing guidelines for the identification of sites of importance for the harbour porpoise. Moreover, the Secretariat is actively involved in a variety of outreach and PR measures such as organizing the annual IDBHP events in Bonn, promoting and coordinating IDBHP celebrations around the Baltic Sea and lending support to the organizers and beginning the selection process for the 2007 ASCOBANS award.

This workload is becoming increasingly difficult to handle with a permanent staff of only two. Moreover, problems arise in the event of simultaneous absence of both the Executive Secretary and the Assistant. To ameliorate the situation the Secretariat regularly employs interns and/or consultants. Internship, however, should not be misused as a stopgap solution to problems caused by understaffing. Moreover, interns and consultants are in a position to provide valuable support in handling one-off or short-term projects, but due to the short duration of their contracts they cannot offer the continuous support required for the day-to-day work of the Secretariat and the lack of continuity sometimes proves to be counterproductive. The Secretariat therefore proposes increasing the number of permanent ASCOBANS staff members to three.

A draft Request for Classification and Recruitment is annexed to this Secretariat's Note.

Budget 2006:	New budget line
Medium Term Plan:	New budget line

#### 1.4 BL 1220, Consultancies

Due to the increasing number of projects that are currently being carried out or will need to be carried out by ASCOBANS in the coming triennium, an increase in this budget line is needed. For 2007 and 2008 the suggested increase is lower than projected in the 2003 mid-term plan, for 2009 the amount corresponds to the projection.

Budget 2004-2006:	↑
Medium Term Plan:	↓

#### 1.5 Travel on Official Business (Budget Lines 1601, Secretariat Staff, and 1602, Experts on Mission)

In the past triennium, the very low travel budget for Secretariat staff again proved to be a hindrance to the participation of the Executive Secretary in meetings and other events outside of Bonn. Perhaps the most striking example of this was the inability of the Executive Secretary to attend CMS COP 8 in Nairobi in the fall of 2005 due to the unavailability of funds. An increase in this budget line therefore appears inevitable. The suggested increase corresponds to the projections of the 2003 medium-term plan.

Budget 2004- 2006:	↑
Medium Term Plan:	→

## **2. Budget line 30, Meetings**

In the current triennium the allocations for the annual Advisory Committee meetings were not sufficient to cover the actual costs of all meetings. The Secretariat therefore proposes an increase for this budget line. It should be noted that following its relocation to the new UN Campus in Bonn, the Secretariat would be in a position to host AC meetings in-house, as the building offers conference facilities for meetings with up to 250 participants. Expenses could therefore be reduced by deviating from the current practice of holding meetings at changing venues throughout the ASCOBANS agreement area and organizing all or the majority of AC meetings in Bonn instead. While this would be a suitable cost cutting measure, this approach clearly has disadvantages as it would lead to a reduced “visibility” of ASCOBANS outside of Germany.

The increased allocation for MOP 6 provides at least a small reserve for that meeting, should no official invitation from a Party be forthcoming.

Budget 2004- 2006:	↑
Medium Term Plan:	↓

### **3. Budget line 40, Equipment and Premises**

#### 3.1 BL 4101, Miscellaneous Office Supplies

No noticeable increase in expenditure expected, budget line unchanged.

Budget 2004- 2006:	↑
Medium Term Plan:	↓

#### 3.2 BL 4201, Office Equipment

When the ASCOBANS Secretariat moved to Bonn in 1998, the German Government provided office equipment, including furniture and computers, on a cost-free basis. By the end of the previous triennium this equipment had become obsolete and, in some cases, defunct and needed to be replaced. New equipment was acquired throughout the current triennium. The need for additional expenditures from this budget line in the coming triennium will therefore presumably be limited and no increase in this budget line will be needed.

Budget 2004- 2006:	→
Medium Term Plan:	↓

### **4. Budget Line 50, Miscellaneous Costs**

#### 4.1 BL 5100, Operation and Maintenance

##### 4.1.1 BL 5101, Operation and maintenance of computers

No substantial increase in expenditures is expected. The sums allocated therefore remain unchanged.

Budget 2004- 2006:	→
Medium Term Plan:	↓

##### 4.1.2 Photocopier and fax

The ASCOBANS Secretariat shares a photocopier with other members of the CMS family, thus keeping operation and maintenance costs low. No increase of this budget line for 2006 is therefore envisioned. The amount of USD 1,000 should suffice to cover the usual operational costs, and also includes a reserve for external photocopying services for colour copies, posters etc.

Budget 2004- 2006:	→
Medium Term Plan:	↓

## 4.2 Budget line 5200, Reporting costs

### 4.2.1 BL 5201, Information material, and 5202, Reference material

ASCOBANS does not have a separate budget line for public relations. With only a very small sum allocated for information material, the cost of producing and continually updating a whole range of ASCOBANS posters, leaflets and other PR material in the past triennium was largely covered by voluntary contributions. A further increase in the sum allocated to BL 5201 is therefore necessary. Despite the increase in BL 5201, however, the Secretariat will continue to depend on voluntary contributions if it is to successfully continue its promotional and educational activities in the coming triennium.

As in the previous triennium, on the other hand, BL 5202, was never exhausted during the current triennium and the cost of acquiring reference material was and is likely to remain relatively low. For this reason no increase is required for this budget line.

Budget 2004- 2006: ↑
Medium Term Plan: ↑

## 4.3 Budget Line 5300, Sundry

### 4.3.1 Budget Line 5301, Telephone/Fax

No increase required.

Budget 2004- 2006: →
Medium Term Plan: ↓

### 4.3.2. BL 5202, Postage and miscellaneous

Postage charges are also generally low thanks to UN arrangements. Moreover, email has largely replaced traditional mailing, leading to a noticeable reduction in postage-related expenditure. No increase is therefore required.

Budget 2004- 2006: →
Medium Term Plan: →

### 4.3.3. BL 5401, Hospitality

No increase required.

Budget 2004- 2006: →
Medium Term Plan: ↓

## **5. BL 6000, UNEP Programme Support Costs**

An overhead charge of 13% of the total budget is payable.



**SECTION A** - To be completed by the incumbent of the post, if any.  
 (If the section cannot be filled out by the incumbent, it may be completed by the supervisor).

1. Summary of principal functions.

**Acts as a secretary to the Executive Secretary, providing organisational, administrative and secretarial support.**

2. Major duties and responsibilities. Describe in order of importance *what* is done and *how* it is done.  
 Please indicate the approximate percentage of time devoted to each function.

	%
<p><b>1. Perform a wide range of office support and administrative functions:</b></p> <p><b>a. Respond or draft responses to routine correspondence and other communications; use standard word processing package to produce a wide variety of large, complex documents and reports;</b></p> <p><b>b. Monitor processes and schedules related the unit's outputs, products, tasks, etc.; where applicable, assist in the verification of receipt and accuracy of requisite documents, approvals, signatures, etc. to ensure compliance with relevant legal, financial and other requirements;</b></p> <p><b>c. Generate a variety of standard statistical and other reports, work orders, etc., using various databases;</b></p> <p><b>d. Proofread documents and edit texts for accuracy, grammar, punctuation and style, and for adherence to established standards for format;</b></p> <p><b>e. Provide secretarial, administrative and logistics support to meetings, boards, committees, conferences, etc.;</b></p> <p><b>f. Maintain calendar/schedules; monitor changes and communicate relevant information to appropriate staff inside and outside the immediate work unit;</b></p> <p><b>g. Perform data entry and extraction functions;</b></p> <p><b>h. Review, record, distribute and/or process mail and other documents; follow-up on impending actions;</b></p> <p><b>i. Update and maintain large distribution lists; monitor, prepare and distribute various materials, reports, where possible using electronic formats; handle arrangement for printing and translation as necessary; coordinate shipment arrangements, courier services, etc.;</b></p> <p><b>j. Perform general administrative tasks (e.g. leave and attendance recording, arrangements for meetings and other events, reservations, budget follow-up, etc.), to include preparing and/or processing administrative requests/documents (e.g. requisitions, purchase orders, travel requests, contracts, expenditure authorizations, visa applications, etc.);</b></p> <p><b>k. Maintain files (both paper and electronic) and databases for work unit;</b></p>	<b>70</b>
<p><b>2. Assisting with the production of ASCOBANS documents and publicity material:</b></p> <p><b>a. Research, compile and organize information and reference materials from various sources for reports, work plans, studies, briefings, meetings/conferences, etc.;</b></p> <p><b>b. Assist in the maintenance of the ASCOBANS website by scanning, converting and posting a variety of documents onto the site;</b></p>	<b>20</b>

**3. Other duties assigned:**

- a. Screen phone calls and visitors; respond to moderately complex information requests and inquiries (e.g. answer requests requiring file search, etc.), and as necessary, refer inquiries to appropriate personnel for handling;
- b. Assist in providing software and office equipment support;
- c. Perform other duties as assigned.

3. Guidelines: Indicate the rules, regulations, manuals, procedures, precedents, instructions policies or other guidelines - written or unwritten - which apply to the work; describe the extent to which the incumbent is permitted to *INTERPRET* or *DEVIATE* from guidelines and to propose or establish new guidelines.

**United Nations Staff Rules and internal administrative instructions apply, with scope or necessity for interpretation or deviation. Questions of interpretation are generally referred to professional staff or to specialist working in UNON/ UNEP headquarters.**

**The work requires discretion, judgement of organisation, commitment and initiative in the implementation of the work. Any major deviation in the workmethods or practices would be cleared with the Executive Secretary prior to implementation.**

4. Consequence of work: Indicate the kind of decisions or recommendations made and how they affect the work of the organizational unit. Describe the consequence of errors.

**The incumbent decides on own work priorities within the overall priorities set for the work by the Executive Secretary; using her/his judgement to determine the most efficient means of carrying out individual task within the given mandate.**

**Failure to prioritize work and to allocate appropriate time for performing specific function could impair the overall efficiency of the office. Errors committed in the course of carrying out duties could disrupt the substantive work of the Secretariat and could reflect poorly on the Secretariat in relation to the Parties.**

**On occasions when the Executive Secretary and the Administrative Assistant are absent, the incumbent may be called upon to ensure the smooth operation of the office, deciding which matters require immediate attention, onward referral for action or deferral.**

5. Work Relationships: Indicate the *purpose*, *level* and *frequency* of contacts both inside and outside the organization.

TITLE AND LEVEL	PURPOSE AND FREQUENCY
<b><u>INSIDE</u></b>	
<b>Executive Secretary (P4)</b>	To obtain information from or to provide information to the ES. To receive instructions from the ES (daily)
<b>Administrative Assistant (G5)</b>	To obtain information from or to provide information to the AA. To partly receive instructions from the AA (daily) in the framework of instructions given by the ES

**Staff of the Admin Unit (P3-G4)**

**To obtain information from or to provide information on financial and administrative matters to the Admin Unit (regularly)**

**CMS/ Agreement's Unit Staff**

**To give and receive information of common interest (regularly)**

OUTSIDE

**IGO's, NGO's, Contracting Parties, Ministries, Institutes, consultancies, etc**

**To make appointments for the ES and to provide them with general information or redirect calls to ES (regularly)**

**Members of the Advisory Committee**

**To inform them about meetings and/ or to liaise about travel/ accommodation arrangements made for them (as required)**

**Hotels, travel agencies**

**In relation to travel of the ES and Meetings.**

6. Responsibility for the work of others: Indicate the number, title and level of those for whose work you are responsible. Describe the nature of your responsibility, such as distribution and review of assignments, training, approval of leave, performance appraisal, etc.

NUMBER	TITLE	LEVEL	NATURE OF RESPONSABILITY

7. Physical requirements

- (a) Describe the physical requirements of the work, such as lifting x lbs., walking, standing, sitting, etc.  
Describe how and when these requirements exist and how often per day, week, etc.

**Much of a normal day is spent working at a desk, often in front of a computer screen (at least 50% of time); this activity is interspersed with standing and walking short distances to other offices.**

- (b) Describe the conditions of the work place, such as work in a machine room where extensive noise occurs, work out of doors in all weather conditions, damages or hazards present in the operation of the equipment or in the workplace.

**The incumbent works in a well-equipped office, with adequate natural lighting and ventilation.**

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**SECTION B** - To be completed by the supervisor of the post.

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1. Purpose: Describe the overall purpose, objectives, or goals of the post.

**Effective delivery of a wide range of administrative and office support functions under moderate supervision. Regular assistance in drafting routine correspondence and other communications. Accurate and timely production of range of documents, reports and other outputs. Appropriate application of relevant policies, guidelines, procedures and processes. Establishment of effective working relationships with internal and external contacts at all levels.**

2. Review over work: Describe the way work is assigned (e.g. specific assignments with related instructions, or continuing responsibility, etc.) and the extent the work is reviewed (whether by the supervisor or others) while in progress or upon completion.

Overall guidance on the performance is given by the supervisors (Executive Secretary and partly Administrative Assistant), usually when requested by the incumbent of the job. Discussions are held on new or changed duties to be performed with a view to ensuring the goals and deadlines are clear. The incumbent works independently within the parameters set by the supervisor, who reviews the work when it is completed and presented for signature. The review ensures that the objectives have been met.

3. Qualification required to perform the assigned duties of the post

(a) *Skills/knowledge*: Indicate kind of, type and length of training required for the post including skill in equipment operation.

**Education:** Completion of secondary education or equivalent; specialized clerical/secretarial training / courses are desirable.

**Communications:** Good communication (spoken and written) skills, including ability to draft routine correspondence.

**Technology Awareness:** Good computer skills; proficiency in using advanced functions on standard computer applications (e.g. e-mail, word processing, spreadsheets, Internet, desktop publishing and other software applications, etc.); experience in website management applications is desirable.

**Professionalism:** Good understanding of the functions and organization of the work unit and good general knowledge of the organizational structure and respective roles of related units; good knowledge of relevant operational and administrative policies, processes and procedures, including records management/filing procedures; ability to research and organize data and information required for reports, studies, briefings, etc.; ability to accurately prepare a range of unit's outputs, reports, etc.; demonstrated ability to apply good judgment in the context of assignments given.

**Planning & Organizing:** Effective time management and ability to plan own work to meet designated deadlines.

**Teamwork:** Good interpersonal skills and ability to establish and maintain effective working relations with people in a multi-cultural, multi-ethnic environment with sensitivity and respect for diversity.

(b) *Experience*: Indicate the type and length of practical experience required.

**For internal candidates:** progressively responsible experience in administrative and office support functions, including at least 2 years in current UN assignment. **For external candidates:** 4 years of progressively responsible experience in administrative and office support functions in a large organization; experience within the UN Secretariat, UN Common System or other international organization is desirable. Must have passed the UN standard entry examination requirements (e.g. relevant clerical and typing tests in at least one language and any other skills test required for the job).

(c) *Languages required*: Identify the languages required and the nature of their use (for example, typing, correction of grammar and punctuation, informal translation).

**Fluency in English being the working language of the Secretariat is essential for typing, correction of grammar and punctuation, and informal translations. Knowledge of German would be an asset, particularly to smoothen the communication with local consultancies.**

4. If the job description is to be used for requesting a review of the classification level, indicate the changes that have occurred in the duty assignment.

**5<sup>th</sup> MEETING OF THE PARTIES TO ASCOBANS  
Egmond aan Zee, the Netherlands, 19 - 22 September 2006**

**Resolution No. 2a**

**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 Fourth Session (Esbjerg, Denmark, August 2003);

*Acknowledging* Resolution 55/5 B-F, adopted by the United Nations General Assembly on 22 January 2001, pursuant to which the maximum assessment rate for any Party is 22 per cent;

*Acknowledging* Resolution 2b, adopted by this Meeting;

*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;

1. *Discharges* and *Approves* the expenditures for the years 2003, 2004 and 2005 (Annexes 5 - 7) and *AGREES* that the expenditures for the year 2006 should be discharged and approved by the 6<sup>th</sup> Meeting of the Parties (MoP6);
2. *Adopts* the budget for 2007 - 2009 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 2007 - 2012 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* the Executive Director of UNEP to extend the duration of the trust fund to 31 December 2009;
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 2007 - 2009;
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. *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;
13. *Decides* that the standard participation fee for Observers to the 5<sup>th</sup> Meeting of the Parties shall be 120 Euros.

## ASCOBANS Budget 2007 – 2009 in Euros

	2007	2008	2009	Total
<b>10 Personnel</b>				
<b>1100 Professional Staff</b>				
1101 Executive Secretary	115 519	118 336	120 702	354 557
1102 Administrative and Fund Management Officer (UNEP)				
1220 Consultancies	3 722	3 722	4 135	11 578
<b>1300 Administrative support</b>				
1301 Administrative Assistant	75 086	76 587	78 118	229 791
1302 Secretary/Assistant (G4)	44 040	44 930	45 828	134 798
<b>1600 Travel on official business</b>				
1601 Secretariat staff	6 451	6 451	6 616	19 517
1602 Experts on mission	827	827	827	2 481
<b>1999 Personnel Subtotal</b>	<b>245 644</b>	<b>250 852</b>	<b>256 226</b>	<b>752 722</b>
<b>30 Meetings</b>				
3301 Meeting of the Parties			4 962	4 962
3302 Meeting of the Advisory Committee	3 143	3 225	3 308	9 676
<b>3999 Meetings Subtotal</b>	<b>3 143</b>	<b>3 225</b>	<b>8 270</b>	<b>14 638</b>
<b>40 Equipment and Premises</b>				
<b>4100 Expendable equipment</b>				
4101 Miscellaneous office supplies	1 737	1 737	1 737	5 210
<b>4200 Non-expendable equipment</b>				
4201 Office equipment	1 489	1 489	1 489	4 466
<b>4300 Premises</b>				
4301 Rent and maintenance costs				
<b>4999 Equipment and Premises Subtotal</b>	<b>3 225</b>	<b>3 225</b>	<b>3 225</b>	<b>9 676</b>

<b>50 Miscellaneous Costs</b>				
<b>5100 Operation and Maintenance</b>				
5101 Operation/maintenance of computers	827	827	827	2 481
5102 Operation/maintenance of photocopier/fax	827	827	827	2 481
<b>5200 Reporting Costs</b>				
5201 Information material	2 068	2 068	2 481	6 616
5202 Reference material	207	207	207	620
<b>5300 Sundry</b>				
5301 Telephone and Fax	1 075	1 075	1 075	3 225
5302 Postage and miscellaneous	1 654	1 654	1 654	4 962
<b>5400 Hospitality</b>				
	579	579	579	1 737
<b>5999 Miscellaneous Costs Subtotal</b>	<b>7 236</b>	<b>7 236</b>	<b>7 650</b>	<b>22 122</b>
<b>SUBTOTAL</b>	<b>259 248</b>	<b>264 539</b>	<b>275 371</b>	<b>799 158</b>
6000 UNEP programme support costs 13 %	33 702	34 390	35 798	103 891
<b>GRAND TOTAL</b>	<b>292 951</b>	<b>298 929</b>	<b>311 169</b>	<b>903 049</b>

**ANNUAL CONTRIBUTIONS TO ASCOBANS  
FOR THE YEARS 2007-2009 in Euros**  
with current ten Parties

<b>Party</b>	<b>UN Scale (%)*</b>	<b>ASCOBANS in %</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>
<b>Belgium</b>	1.06900	7.78445	<b>22 805</b>	<b>23 270</b>	<b>24 223</b>
<b>Denmark</b>	0.71800	5.22847	<b>15 317</b>	<b>15 629</b>	<b>16 269</b>
<b>Finland</b>	0.53300	3.88130	<b>11 370</b>	<b>11 602</b>	<b>12 077</b>
<b>France</b>	6.03000	20.00000	<b>58 590</b>	<b>59 786</b>	<b>62 234</b>
<b>Germany</b>	8.66200	20.00000	<b>58 590</b>	<b>59 786</b>	<b>62 234</b>
<b>Lithuania</b>	0.02400	0.17477	<b>512</b>	<b>522</b>	<b>544</b>
<b>Netherlands</b>	1.69000	12.30657	<b>36 052</b>	<b>36 788</b>	<b>38 294</b>
<b>Poland</b>	0.46100	3.35700	<b>9 834</b>	<b>10 035</b>	<b>10 446</b>
<b>Sweden</b>	0.99800	7.26743	<b>21 290</b>	<b>21 724</b>	<b>22 614</b>
<b>United Kingdom</b>	6.12700	20.00000	<b>58 590</b>	<b>59 786</b>	<b>62 234</b>
<b>TOTAL</b>	<b>26.3120</b>	<b>100</b>	<b>292 951</b>	<b>298 929</b>	<b>311 169</b>

\* Scale of Assessments for 2006, subject to revision when UN Scale of Assessments for 2007-2009 is available.

## Medium-Term Plan 2007 – 2012 in Euros

	2007	2008	2009	2010	2011	2012
<b>10 Personnel</b>						
1100 Professional Staff	115 519	118 336	120 702	123 116	125 630	128 142
1220 Consultancies	3 722	3 722	4 135	4 135	4 135	4 135
1300 Administrative support	119 126	121 517	123 946	126 424	128 951	131 691
1600 Travel on official business	7 278	7 278	7 443	7 857	7 857	8 270
<b>1999 Personnel Subtotal</b>	<b>245 644</b>	<b>250 852</b>	<b>256 226</b>	<b>261 532</b>	<b>266 573</b>	<b>272 238</b>
<b>30 Meetings</b>	<b>3 143</b>	<b>3 225</b>	<b>8 270</b>	<b>3 225</b>	<b>3 225</b>	<b>8 601</b>
<b>40 Equipment and Premises</b>						
4100 Expendable equipment	1 737	1 737	1 737	1 819	1 902	1 985
4200 Non-expendable equipment	1 489	1 489	1 489	1 654	1 654	1 654
4300 Premises						
<b>4999 Equipment and Premises Subtotal</b>	<b>3 225</b>	<b>3 225</b>	<b>3 225</b>	<b>3 473</b>	<b>3 556</b>	<b>3 639</b>
<b>50 Miscellaneous Costs</b>						
5100 Operation and Maintenance	1 654	1 654	1 654	1 819	1 902	1 985
5200 Reporting Costs	2 274	2 274	2 688	2 895	2 895	3 308
5300 Sundry	2 729	2 729	2 729	2 895	2 977	2 977
5401 Hospitality	579	579	579	662	744	744
<b>5999 Miscellaneous Costs Subtotal</b>	<b>7 236</b>	<b>7 236</b>	<b>7 650</b>	<b>8 270</b>	<b>8 518</b>	<b>9 014</b>
<b>SUBTOTAL</b>	<b>259 248</b>	<b>264 539</b>	<b>275 371</b>	<b>276 500</b>	<b>281 872</b>	<b>293 492</b>
6000 UNEP programme support costs (13 %)	33 702	34 390	35 798	35 945	36 643	38 154
<b>GRAND TOTAL</b>	<b>292 951</b>	<b>298 928</b>	<b>311 169</b>	<b>312 445</b>	<b>318 515</b>	<b>331 646</b>

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 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 fully convertible 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 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 Trust Fund**  
**Account No. 485-000326**  
**JP Morgan Chase**  
**International Agencies Banking Group**  
**1166 Avenue of the Americas, 17<sup>th</sup> 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 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 the 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 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, shall be authorised to allocate the surplus of the previous triennium left in the Trust Fund above and beyond the **six-month operational reserve**<sup>1</sup> 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 period<sup>2</sup>, 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 2007 to 31 December 2009.

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

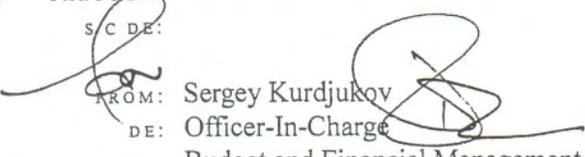
<sup>2</sup> The calendar year 1 January to 31 December is the accounting and financial year, but the accounts official closure date is 31 March of the following year. Thus, on 31 March the accounts of the previous year have to be closed, and it is only then that the Executive Director can submit the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

  
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
<b>Total Income</b>	<b>319,150</b>
<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
<b>Total Expenditure</b>	<b>328,891</b>
<b>Excess/(shortfall) of income over expenditure</b>	<b>(9,741)</b>
Prior period adjustments	(36)
<b>Net excess/(shortfall) of income over expenditure</b>	<b>(9,777)</b>
Reserves and fund balances, beginning of period	135,820
<b>Reserves and fund balances, end of period</b>	<b>126,043</b>

**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
<b>Total assets</b>	<b>143,504</b>
<u>Liabilities</u>	
Interfund payable	7,580
Reserve for obligation	9,881
<b>Total liabilities</b>	<b>17,461</b>
<u>Reserves and fund balances</u>	
Cumulative surplus	126,043
<b>Total reserves and fund balances</b>	<b>126,043</b>
<b>Total liabilities, reserve and fund balance</b>	<b>143,504</b>

  
\_\_\_\_\_  
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
<b>BAL</b>	<b>General Trust Fund for the Conservation of Small Cetaceans of the Baltics and North Seas (ASCOBANS)</b>							
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	-
<b>BAL Total</b>	22,299	-	304,264	-	304,264	-	326,538	25

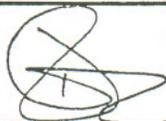
## Support of the ASCOBANS Secretariat

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

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

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



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
<b>Total</b>	<b>153,606</b>

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
<b>10 Personnel</b>					
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
<b>1300 Administrative Support</b>					
1301 Secretary (G4)	45,500	9,957	55,457	50,388	5,069
<b>1600 Travel on official business</b>					
1601 Secretariat staff	6,500	585	7,085	6,684	401
1602 Experts on mission	1,600	0	1,600	1,225	375
<b>1999 Personnel Subtotal</b>	<b>148,600</b>	<b>71,315</b>	<b>219,915</b>	<b>150,850</b>	<b>69,065</b>
<b>30 Meetings</b>					
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
<b>3999 Meetings Subtotal</b>	<b>8,700</b>	<b>858</b>	<b>9,558</b>	<b>9,371</b>	<b>187</b>
<b>40 Equipment and Premises</b>					
<b>4100 Expendable equipment</b>					
4101 Miscellaneous office supplies	2,100	1,353	3,453	1,691	1,762
<b>4200 Non-expendable equipment</b>					
4201 Office equipment	1,800	5,534	7,334	6,812	522
<b>4300 Premises</b>					
4301 Rent and maintenance costs	0		0	0	0
<b>4999 Equipment and Premises Subtotal</b>	<b>3,900</b>	<b>6,887</b>	<b>10,787</b>	<b>8,503</b>	<b>2,284</b>
<b>50 Miscellaneous Costs</b>					
<b>5100 Operation and Maintenance</b>					
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
<b>5200 Reporting Costs</b>					
5201 Information material	2,000	4,918	6,918	4,803	2,115
5202 Reference material	500	23	523	434	89
<b>5300 Sundry</b>					
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
<b>5999 Miscellaneous Costs Subtotal</b>	<b>8,100</b>	<b>11,949</b>	<b>20,049</b>	<b>13,381</b>	<b>6,668</b>
<b>SUBTOTAL</b>	<b>169,300</b>	<b>91,009</b>	<b>260,309</b>	<b>182,105</b>	<b>78,204</b>
6000 UNEP programme support costs (13%)	22,009	11,831	33,840	23,592	10,248
<b>GRAND TOTAL</b>	<b>191,309</b>	<b>102,840</b>	<b>294,149</b>	<b>205,697</b>	<b>88,452</b>

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.

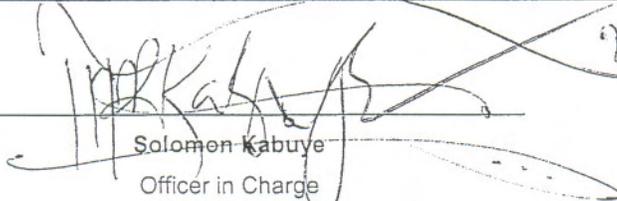
**General Trust Fund for the Conservation of Small Cetaceans of the Baltics and North Seas (ASCOBANS)**

**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**

	USD
<b>Income</b>	
Voluntary contributions	180,178
Interest income	2,671
Miscellaneous income	36
<b>Total Income</b>	<b>182,885</b>
<b>Expenditure</b>	
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
<b>Total Expenditure</b>	<b>199,113</b>
<b>Excess/(shortfall) of income over expenditure</b>	<b>(16,228)</b>
Prior period adjustments	(13,810)
<b>Net excess/(shortfall) of income over expenditure</b>	<b>(30,038)</b>
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**

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


  
 OK Jimo
 26/5/05

Solomen Kabuye  
Officer in Charge

ACCOUNTS SECTION

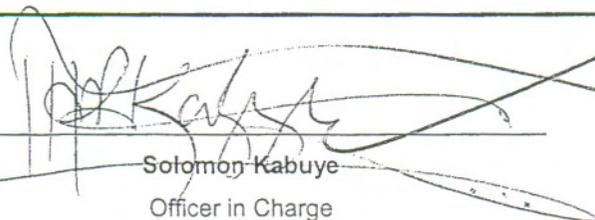
## Support of the ASCOBANS Secretariat

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

### 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)
<b>Total assets</b>	<b>52,404</b>
<u>Liabilities</u>	
Unliquidated obligations	12,574
<b>Total liabilities</b>	<b>12,574</b>
<u>Reserves and fund balances</u>	
Cumulative surplus	39,830
<b>Total reserves and fund balances</b>	<b>39,830</b>
<b>Total liabilities, reserve and fund balance</b>	<b>52,404</b>


  
 OK MINUS

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
<b>Total</b>	<b>74,202</b>

**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
<b>BAL</b>	<b>General Trust Fund for the Conservation of Small Cetaceans of the Baltics and North Seas (ASCOBANS)</b>							
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	-
<b>BAL Total</b>	25	(13,810)	180,178	-	180,178	-	166,368	25

Biennium Accounts for 2005 are not yet available.