

Agenda Item 17.1.3 and 22.1

Consideration and Preparation of Draft  
Resolutions for MOP 6

Expenditures 2005-07

**Document 09  
(restricted)**

**Draft Resolution on Expenditures  
2005-07**

**Action Requested**

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

Submitted by

Secretariat



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

## **Secretariat's Note**

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

## DRAFT RESOLUTION

### Management of Expenditures between 2005 and 2007 [2008]

*Recalling* Article 6.1 c) of the Agreement on the Conservation of Small Cetaceans of the Baltic and North Seas (hereinafter referred to as "the Agreement"), which states that the Meeting of Parties shall consider and decide upon "the establishment and review of financial arrangements and the adoption of a budget for the forthcoming three years";

*Recalling* the Resolution on Management of Expenditures adopted at the Fifth Session (The Hague, Netherlands, December 2006);

*Appreciating* that the financial situation of the Agreement has improved markedly since the previous Session as a result of the change in currency for subscriptions, substantial in-kind support received and careful stewardship by the Secretariat;

*Giving* special thanks to the German Government for providing, and agreeing to continue to provide, the accommodation for the Secretariat on a rent-free basis and its annual voluntary contribution in support of special measures and projects aimed at improving the implementation of the Agreement;

*Acknowledging* with appreciation also the additional support provided by various Parties on a voluntary basis to contribute to the implementation of the Agreement;

The Meeting of the Parties:

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

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

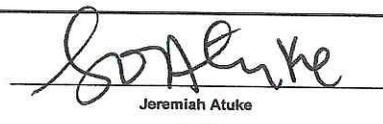
**I. Statement of income and expenditure and changes in reserves and fund balances for the biennium 2006-2007 ended 31 December 2007**

<b>Income</b>	<b>USD</b>
Voluntary contributions	448,209
Allocations	-
Interest income	12,730
Programme support income	-
Billings	-
Deferred income	-
Miscellaneous income	23,566
Royalties	-
Sale of publications	-
<b>Total Income</b>	<b>484,505</b>
<b>Expenditure</b>	
Staff and other personnel costs	340,174
Contractual services	8,499
Travel	21,403
Operating expenses	18,034
Acquisitions	2,501
Fellowships, grants and contributions	-
Programme support costs	50,666
<b>Total Expenditure</b>	<b>441,277</b>
<b>Excess(shortfall) of income over expenditure</b>	<b>43,228</b>
Transfers from/(to) Other Funds	-
Prior period adjustments	-
<b>Net excess(shortfall) of income over expenditure</b>	<b>43,228</b>
Provisional savings on or cancellation of prior periods' obligations	-
Refund to Donors	-
Transfers to/from other funds	-
Transfers to reserves	(87,542)
Reserves and fund balances, beginning of period	63,876
<b>Reserves and fund balances, end of period</b>	<b>19,562</b>

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

<b>Assets</b>	
Cash and term deposits	-
Cash pool - Euro	158,690
Cash pool - USD	52,101
Accounts receivable	-
Voluntary contributions receivable	21,710
Inter-fund balances	-
Other	1,004
Other Assets	-
Imprest advance/replenishment	-
Inventory	-
<b>Total assets</b>	<b>233,505</b>
<b>Liabilities</b>	
Payments or contributions received in advance	23,765
Unliquidated obligations	17,456
Accounts Payable	-
Interfund balances	85,180
Other	-
Other liabilities	-
<b>Total liabilities</b>	<b>126,401</b>
<b>Net assets/(liabilities)</b>	<b>107,104</b>
<b>Reserves and fund balances</b>	
Cumulative surplus	19,562
Operating reserves	87,542
<b>Total reserves and fund balances</b>	<b>107,104</b>
<b>Total liabilities, reserve and fund balance</b>	<b>233,505</b>

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Jeremiah Atuke  
Chief

ACCOUNTS SECTION

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BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON

24/06/2008



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

**Support of the ASCOBANS Secretariat**

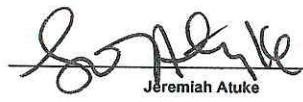
**I. Statement of income and expenditure and changes in reserves and fund balances for the biennium 2006-2007 ended 31 December 2007**

<b>Income</b>	<b>USD</b>
Voluntary contributions	87,602
Allocations	-
Interest income	5,383
Programme support income	-
Billings	-
Deferred income	-
Miscellaneous income	2,273
Royalties	-
Sale of publications	-
<b>Total Income</b>	<b>95,258</b>
<b>Expenditure</b>	
Staff and other personnel costs	-
Contractual services	102,470
Travel	-
Operating expenses	-
Acquisitions	-
Fellowships, grants and contributions	-
Programme support costs	13,321
<b>Total Expenditure</b>	<b>115,791</b>
<b>Excess/(shortfall) of income over expenditure</b>	<b>(20,533)</b>
Prior period adjustments	-
<b>Net excess/(shortfall) of income over expenditure</b>	<b>(20,533)</b>
Provisional savings on or cancellation of prior periods' obligations	-
Transfer to other funds	-
Refund to donors	-
Reserves and fund balances, beginning of period	62,913
<b>Reserves and fund balances, end of period</b>	<b>42,380</b>

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

<b>Assets</b>	
Cash and term deposits	-
Cash pool -Euro	36,314
Cash pool - US Dollar	8,472
Accounts Receivable	-
Voluntary contributions receivable	-
Interfund balances	18,632
Other accounts receivable	-
Inventory	-
Imprest advance/replenish	-
Deferred charges	-
<b>Total assets</b>	<b>63,418</b>
<b>Liabilities</b>	
Payments or contributions received in advance	-
Unliquidated obligations	17,278
Accounts payable	-
Interfund balances	-
Other accounts payable	3,760
Other liabilities	-
<b>Total liabilities</b>	<b>21,038</b>
<b>Net assets/(liabilities)</b>	<b>42,380</b>
<b>Reserves and fund balances</b>	
Cumulative surplus	42,380
<b>Total reserves and fund balances</b>	<b>42,380</b>
<b>Total liabilities, reserve and fund balance</b>	<b>63,418</b>


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

J.A.T.
   

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

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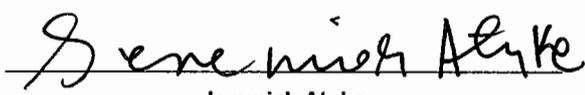
**General Trust Fund for the Conservation of Small Cetaceans of the Baltics and North Seas (ASCOBANS)**

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

<b>Income</b>	<b>USD</b>
Voluntary contributions	197,846
Interest income	4,349
<b>Total Income</b>	<b>202,195</b>
<b>Expenditure</b>	
Staff and other personnel costs	176,431
Contractual services	4,349
Travel	19,537
Operating expenses	16,221
Acquisitions	2,000
Programme support costs	28,399
<b>Total Expenditure</b>	<b>246,937</b>
<b>Excess/(shortfall) of income over expenditure</b>	<b>(44,742)</b>
<b>Net excess/(shortfall) of income over expenditure</b>	<b>(44,742)</b>
Transfers to reserves	(87,542)
Reserves and fund balances, beginning of period	63,876
<b>Reserves and fund balances, end of period</b>	<b>(68,408)</b>
<b>Operating reserves, end of period</b>	<b>87,542</b>
<b>Total Reserves and fund balances, end of period</b>	<b>19,134</b>

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

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

  
 Jeremiah Atuke  
 Chief  
 ACCOUNTS SECTION

## Support of the ASCOBANS Secretariat

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

<u>Income</u>	USD
Voluntary contributions	59,565
Interest income	3,222
Miscellaneous income	29
<b>Total Income</b>	<b>62,816</b>
<b><u>Expenditure</u></b>	
Contractual services	51,251
Programme support costs	6,663
<b>Total Expenditure</b>	<b>57,914</b>
<b>Excess/(shortfall) of income over expenditure</b>	<b>4,902</b>
<b>Net excess/(shortfall) of income over expenditure</b>	<b>4,902</b>
Reserves and fund balances, beginning of period	62,913
<b>Reserves and fund balances, end of period</b>	<b>67,815</b>

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

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

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*Jeremiah Atuke*  
Jeremiah Atuke

Chief

ACCOUNTS SECTION

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BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON

18/07/2007

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

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

<b>Income</b>	USD
Voluntary contributions	377,482
Interest income	6,002
Miscellaneous income	36
<b>Total Income</b>	<b>383,520</b>
<b>Expenditure</b>	
Staff and other personnel costs	313,379
Contractual services	6,589
Travel	14,201
Operating expenses	34,824
Acquisitions	13,208
Programme support costs	49,676
<b>Total Expenditure</b>	<b>431,877</b>
<b>Excess/(shortfall) of income over expenditure</b>	<b>(48,357)</b>
Prior period adjustments	(13,810)
<b>Net excess/(shortfall) of income over expenditure</b>	<b>(62,167)</b>
Reserves and fund balances, beginning of period	126,044
<b>Reserves and fund balances, end of period</b>	<b>63,877</b>

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

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

*Kabuye Greville*

Solomon Kabuye  
Officer in Charge

ACCOUNTS SECTION

*[Signature]*

## Support of the ASCOBANS Secretariat

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

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

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

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

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Solomon Kabuye

Officer in Charge

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BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON

28/07/2006

