

Agenda Item 18.1

Draft Resolutions

Management of Expenditures between
2012 and 2015

Document 18.1

**Draft Resolution:
Management of Expenditures
between 2012 and 2015**

Action Requested

- Propose amendments of the draft resolution text
- Endorse the draft resolution

Submitted by

Secretariat



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

Secretariat's Note

The certified budget statement for the years 2014 and 2015 are not yet available. The statement for 2014 is expected in September 2015 and will be provided to Parties in the final draft of this Resolution to be forwarded to MOP8.

Depending on the exact timing of MOP8, the expenditures for the year 2015 may have to be approved by MOP9, in which case the title of the Resolution will also have to be changed.

Draft Resolution

Management of Expenditures between 2012 and 2015

Recalling ASCOBANS Resolution 7.5 on Management of Expenditures between 2009 and 2011, adopted by the 7th Meeting of the Parties in Brighton, United Kingdom, in October 2012;

Appreciating that the financial situation of the Agreement has continued to be at a satisfactory level since the previous Session as a result of voluntary support received and careful stewardship by the Secretariat;

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

Acknowledging with appreciation also the additional support provided voluntarily by the Governments of France, the Netherlands and the United Kingdom to contribute to the implementation of the Agreement;

The Meeting of the Parties:

1. *Discharges* and *approves* the expenditures for the years 2012 to [2014][2015] attached as Annex 1 to this resolution;
2. *Decides* that the expenditures for the years [2015][2016] onwards should be discharged and approved by the 9th Meeting of Parties (MOP9) in 2020.

Annex 1

United Nations Environment Programme

General Trust Fund for the Conservation of Small Cetaceans of the Baltics and North Seas (ASCOBANS) (Fund code: BAL)	
I. Statement of income and expenditure and changes in reserves and fund balances for the first one year ended at 31 December 2012 of the biennium 2012-2013 (United States Dollars)	
	Total 2012
Income	
Voluntary contributions	253,231
Other/Miscellaneous:	
Interest income	2,220
Total income	255,451
Expenditure	
Staff and other personnel costs	147,299
Contractual services	29,445
Travel	5,845
Operating expenses	40,282
Exchange losses	12,087
Acquisitions	2,420
Programme support costs	29,288
Total expenditure	266,666
Net excess/(shortfall) of income over expenditure	(11,215)
Fund balances, beginning of period	76,911
Fund balances, end of period	65,696
Reserves, beginning of period	87,542
Reserves, end of period	87,542
Total reserves and fund balances	153,238
II. Statement of assets, liabilities, reserves and fund balances as at 31 December 2012 (United States Dollars)	
	Total 2012
Assets	
Cash pool - US dollar	108,322
Cash pool - Euro	34,380
Accounts receivable:	
Voluntary contributions receivable	32,645
Other accounts receivable	486
Total assets	175,833
Liabilities	
Unliquidated obligations	13,872
Accounts payable:	
Inter-fund payable	8,717
Other accounts payable	6
Total liabilities	22,595
Reserves and fund balances	
Operating reserves	87,542
Cumulative surplus	65,696
Total reserves and fund balances	153,238
Total liabilities, reserves and fund balances	175,833
 Jeremiah Atuke Chief ACCOUNTS SECTION BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON	
 United Nations 3 September 2013 ACCOUNTS SECTION Budget and Financial Management Service	

United Nations Environment Programme

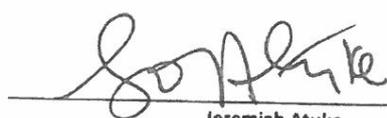
**Support of the ASCOBANS Secretariat
 (Fund code: QVL)**

**I. Statement of income and expenditure and changes in reserves and fund balances
 for the first one year ended at 31 December 2012 of the biennium 2012-2013
 (United States Dollars)**

	Total 2012
Income	
Voluntary contributions	80,971
Other/Miscellaneous:	
Interest income	755
Total Income	81,726
Expenditure	
Contractual services	6,359
Operating expenses	16,689
Exchange losses	3,790
Programme support costs	2,766
Total Expenditure	29,604
Net excess/(shortfall) of income over expenditure	52,122
Fund balances, beginning of period	38,286
Fund balances, end of period	90,408
Reserves, end of period	-
Total reserves and fund balances	90,408

**II. Statement of assets, liabilities, reserves and fund balances
 as at 31 December 2012
 (United States Dollars)**

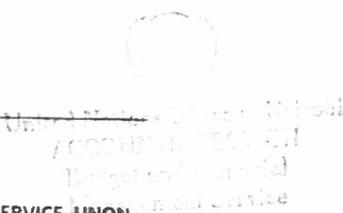
	Total 2012
Assets	
Cash pool - US dollar	79,633
Cash pool - Euro	25,424
Total assets	105,057
Liabilities	
Unliquidated obligations	6,085
Accounts payable:	
Inter-fund payable	5,977
Other accounts payable	2,587
Total liabilities	14,649
Reserves and fund balances	
Cumulative surplus	90,408
Total reserves and fund balances	90,408
Total liabilities, reserves and fund balances	105,057



Jeremiah Atuke
 Chief

ACCOUNTS SECTION

BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON



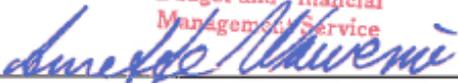
20 September 2013



United Nations Environment Programme

General Trust Fund for the Conservation of Small Cetaceans of the Baltic, North East Atlantic and North Seas (ASCOBANS) (Fund code: BAL)	
I. Statement of income and expenditure and changes in reserves and fund balances for the period of the biennium 2012-2013 (United States Dollars)	
	Total
	2013
Income	
Voluntary contributions	497,834
Other/Miscellaneous:	
Interest income	3,151
Total Income	500,985
Expenditure	
Staff and other personnel costs	300,344
Contractual services	50,195
Travel	12,852
Operating expenses	61,053
Exchange losses	9,541
Acquisitions	4,012
Programme support costs	53,634
Total Expenditure	491,631
Net excess/(shortfall) of income over expenditure	9,354
Fund balances, beginning of period	76,911
Fund balances, end of period	86,265
Reserves, beginning of period	87,542
Reserves, end of period	87,542
Total reserves and fund balances	173,807
II. Statement of assets, liabilities, reserves and fund balances as at 31 December 2013 (United States Dollars)	
	Total
	2013
Assets	
Cash pool - US dollar	173,371
Cash pool - Euro	2,911
Accounts receivable:	
Voluntary contributions receivable	3,692
Inter-fund receivable	6,080
Other accounts receivable	561
Other assets	16,492
Total assets	203,097
Liabilities	
Unliquidated obligations	388
Accounts payable:	
Other accounts payable	12,420
Other liabilities	16,482
Total liabilities	29,290
Reserves and fund balances	
Operating reserves	87,542
Cumulative surplus	86,265
Total reserves and fund balances	173,807
Total liabilities, reserves and fund balances	203,097
 United Nations Office at Nairobi ACCOUNTS SECTION Budget and Financial Management Service United Nations Office at Nairobi  Annette Waweru Officer in Charge ACCOUNTS SECTION BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON	
	 23 July 2014

United Nations Environment Programme

Support of the ASCOBANS Secretariat (Fund code: QVL)	
I. Statement of income and expenditure and changes in reserves and fund balances for the period of the biennium 2012-2013 (United States Dollars)	
	Total 2013
Income	
Voluntary contributions	114,134
Other/Miscellaneous:	
Interest income	1,407
Total Income	115,541
Expenditure	
Contractual services	37,590
Operating expenses	48,247
Exchange losses	3,056
Programme support costs	10,929
Total Expenditure	99,822
Net excess/(shortfall) of income over expenditure	15,719
Fund balances, beginning of period	38,286
Fund balances, end of period	54,005
Reserves, end of period	-
Total reserves and fund balances	54,005
II. Statement of assets, liabilities, reserves and fund balances as at 31 December 2013 (United States Dollars)	
	Total 2013
Assets	
Cash pool - US dollar	98,356
Cash pool - Euro	1,652
Accounts receivable:	
Inter-fund receivable	3,485
Other assets	1,724
Total assets	105,217
Liabilities	
Unliquidated obligations	49,488
Other liabilities	1,724
Total liabilities	51,212
Reserves and fund balances	
Cumulative surplus	54,005
Total reserves and fund balances	54,005
Total liabilities, reserves and fund balances	105,217
 United Nations Office at Nairobi ACCOUNTS SECTION Budget and Financial Management Service  Annette Waweru Officer in Charge ACCOUNTS SECTION BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON	
	 23 July 2014