

Agenda Item 7.1

Administrative and Budgetary Issues

Financial and Administrative Matters
2012-2016

Document 7.1.b Rev.2

Draft Resolution:

**Management of Expenditures between
2012 and 2015**

Action Requested

- Review the draft Resolution
- Introduce any changes as desired
- Adopt the Resolution

Submitted by

Secretariat



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

Secretariat's Note

This Draft Resolution was presented to the 22nd Meeting of the Advisory Committee and accepted unchanged. Since then, the certified statements for the year 2014 became available and have been added.

Revision 1 contained in addition the core fund (BAL) statement for 2015.

On 29 August, the United Nations Office in Nairobi made available the statement for the voluntary contribution trust fund (QVL) for 2015, which has been added in Revision 2.

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 to ASCOBANS

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

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 Office ACCOUNTS SECTION Budget and Financial Management Service 3 September 2013 	

United Nations Environment Programme

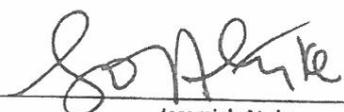
Support of the ASCOBANS Secretariat
(Fund code: QVL)

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

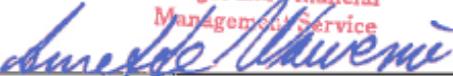

 Jeremiah Atuke
 Chief
 ACCOUNTS SECTION
 BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON

20 September 2013

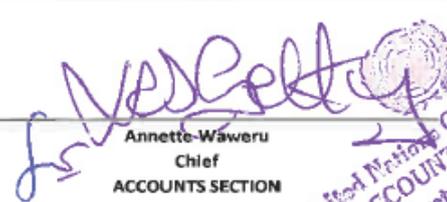
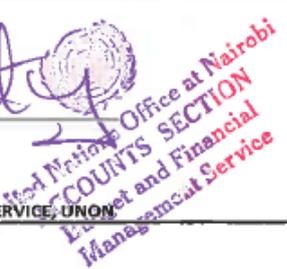

United Nations Environment Programme

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	16,482
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  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

General Trust Fund for the Conservation of Small Cetaceans of the Baltic, North East Atlantic, Irish and North Seas (Fund code: BAL)	
I. Statement of Financial Performance for the year ended 31 December 2014 (United States Dollars)	
	Total 2014
Revenue	
Assessed Contributions	260,989
Investment Revenue	1,348
Total Revenue	262,337
Expenses	
Employee salaries, allowances and benefits	146,398
Non-employee compensation and allowances	5,073
Grant and other transfers	33,802
Travel	13,549
Other Operating expenses	7,551
Programme Support costs	29,402
Total expenses	235,775
Surplus/(deficit) for the period	26,562
II. Statement of Financial Position as at 31 December 2014 (United States Dollars)	
Current Assets	
Cash and Cash Equivalents	49,179
Short-term investments	95,447
Assessed contributions Receivable	2,612
Total Current Assets	147,238
Non-Current Assets	
Long-term investments	81,036
Property, Plant and Equipment	550
Total Non-Current Assets	81,586
Total Assets	228,824
Current Liabilities	
Accounts Payable and Accrued Payables	9,677
Employee benefits	126
Other Liabilities	18,009
Total Current Liabilities	27,806
Total Liabilities	27,806
Net Assets	201,018
Total Liabilities & Net assets	228,824
III. Statement of Changes in Net Assets for the year ended 31 December 2014 (United States Dollars)	
	Total 2014
Net Assets:	
Accumulated surpluses/ (deficits) - unrestricted	173,807
IPSAS adjustment	649
Restated Balance	174,455
Excess/ (Deficit) of Revenue over expenditure for period	26,562
Total Net Assets	201,018
 Annette Waweru Chief ACCOUNTS SECTION BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON	
20/08/2015	
 United Nations Office at Nairobi ACCOUNTS SECTION Budget and Financial Management Service	

Support of the ASCOBANS Secretariat (Fund code: QVL)	
I. Statement of Financial Performance for the year ended 31 December 2014 (United States Dollars)	
	Total 2014
Revenue	
Voluntary Contributions	31,220
Investment Revenue	486
Total Revenue	31,705
Expenses	
Non-employee compensation and allowances	24,574
Grant and other transfers	4,208
Other Operating expenses	29,543
Other expenses	48
Programme Support costs	3,906
Total expenses	62,279
Surplus/(deficit) for the period	(30,574)
II. Statement of Financial Position as at 31 December 2014 (United States Dollars)	
	Total 2014
Current Assets	
Cash and Cash Equivalents	17,730
Short-term investments	34,410
Voluntary Contributions Receivable	1,102
Total Current Assets	53,242
Non-Current Assets	
Long-term investments	29,215
Total Non-Current Assets	29,215
Total Assets	82,457
Current Liabilities	
Accounts Payable and Accrued Payables	3,049
Other Liabilities	6,491
Total Current Liabilities	9,539
Total Liabilities	9,539
Net Assets	72,918
Total Liabilities & Net assets	82,457
III. Statement of Changes In Net Assets for the year ended 31 December 2014 (United States Dollars)	
	Total 2014
Net Assets:	
Accumulated surpluses/ (deficits) - unrestricted	54,004
IPSAS adjustment	49,488
Restated Balance	103,492
Excess/ (Deficit) of Revenue over expenditure for period	(30,574)
Total Net Assets	72,918
	
Annette Waweru Chief ACCOUNTS SECTION BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON	
24/08/2015	
	

General Trust Fund for the Conservation of Small Cetaceans of the Baltics and North Seas (ASCOBANS) (Fund code: BAL)	
I. Statement of Financial Performance for the year ended 31 December 2015 (United States Dollars)	
	Total 2015
Revenue	
Assessed Contributions	220,975
Investment Revenue	331
Total Revenue	221,306
Expenses	
Employee salaries, allowances and benefits	132,609
Non-employee compensation and allowances	14,891
Grant and other transfers	2,764
Travel	17,356
Other Operating expenses	24,877
Other expenses	5,098
Programme Support costs	23,398
Total expenses	220,993
Surplus/(deficit) for the period	313
II. Statement of Financial Position as at 31 December 2015 (United States Dollars)	
	Total 2015
Current Assets	
Cash and Cash Equivalents	34,667
Short-term investments	106,903
Assessed contributions Receivable	2,337
Other Receivables	148
Total Current Assets	144,055
Non-Current Assets	
Long-term investments	71,730
Total Non-Current Assets	71,730
Total Assets	215,785
Current Liabilities	
Accounts Payable and Accrued Payables	14,454
Total Current Liabilities	14,454
Non current Liabilities	
Total Liabilities	14,454
Net Assets	201,331
Total Liabilities & Net assets	215,785
III. Statement of Changes in Net Assets for the year ended 31 December 2015 (United States Dollars)	
	Total 2015
Net Assets:	
Accumulated surpluses/ (deficits) - unrestricted	113,476
Restated Balance	113,476
Excess/ (Deficit) of Revenue over expenditure for period	313
Reserves	87,542
Total Net Assets	201,331
 Annette Waweru Chief ACCOUNTS SECTION BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON	
04/08/2016	

Support of the ASCOBANS Secretariat (Fund code: QVL)	
I. Statement of Financial Performance for the year ended 31 December 2015 (United States Dollars)	
	Total 2015
Revenue	
Voluntary Contributions	41,740
Investment Revenue	214
Total Revenue	41,954
Expenses	
Other Operating expenses	7,453
Other expenses	1,443
Programme Support costs	(88)
Total expenses	8,808
Surplus/(deficit) for the period	33,146
II. Statement of Financial Position as at 31 December 2015 (United States Dollars)	
	Total 2015
Current Assets	
Cash and Cash Equivalents	17,550
Short-term investments	54,119
Voluntary Contributions Receivable	140
Total Current Assets	71,809
Non-Current Assets	
Long-term investments	36,313
Total Non-Current Assets	36,313
Total Assets	108,122
Current Liabilities	
Accounts Payable and Accrued Payables	2,057
Total Current Liabilities	2,057
Non current Liabilities	
Total Liabilities	2,057
Net Assets	106,065
Total Liabilities & Net assets	108,122
III. Statement of Changes in Net Assets for the year ended 31 December 2015 (United States Dollars)	
	Total 2015
Net assets at the beginning of the period	72,919
Excess/ (Deficit) of Revenue over expenditure for period	33,146
Net assets, end of period	106,065
 United Nations Office at Nairobi ACCOUNTS SECTION Budget and Financial Management Service  Annette Waweru Chief ACCOUNTS SECTION BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON	
	25/08/2016