

MANAGEMENT OF EXPENDITURES BETWEEN 2016 AND 2019

Recalling ASCOBANS Resolution 8.12 on Management of Expenditures between 2012 and 2015, adopted by the 8th Meeting of the Parties in Helsinki, Finland, in September 2016,

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 through voluntary contributions, by the Governments of Finland, France, Lithuania, the Netherlands, Poland, and Sweden to contribute to the implementation of the Agreement.

The Meeting of the Parties to ASCOBANS

1. *Discharges* and *approves* the expenditures for the years 2016–2019 attached as Annex 1 to this resolution; and
2. *Decides* that the expenditures for the year 2020 onwards should be discharged and approved by the 10th Meeting of Parties (MOP10) in 2024.



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 2016
(United States Dollars)

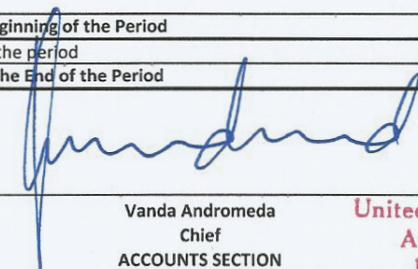
	Total 2016
Revenue	
Assessed Contributions	226,219
Other Revenue	12,037
Investment Revenue	1,926
Total Revenue	240,182
Expenses	
Employee salaries allowances and benefits	107,799
Non-employee compensation and allowances	3,560
Grants and other transfers	19,060
Supplies and consumables	1,193
Travel	3,577
Other operating expenses	830
Foreign exchange gains/losses	1,319
AFDA adjustments	1,777
Programme support expenses	21,691
Total expenses	160,806
Surplus/(deficit) for the period	79,377

II. Statement of Financial Position as at 31 December 2016
(United States Dollars)

	Total 2016
Current Assets	
Cash and Cash equivalents	78,091
Investments	138,265
Assessed contributions receivable	431
Other receivables	531
Total Current Assets	217,318
Non-Current Assets	
Investments	66,578
Total Non-Current Assets	66,578
Total Assets	283,896
Current Liabilities	
Accounts payable and accrued liabilities	2,461
Employee benefits liabilities	727
Total Current Liabilities	3,188
Total Non current Liabilities	-
Total Liabilities	3,188
Net of Total Assets and Total Liabilities	280,708
Net Assets:	
Accumulated surpluses/ (deficits) - unrestricted	239,855
Reserves	40,853
Total Net Assets	280,708

III. Statement of Changes in Net Assets for the year ended 31 December 2016
(United States Dollars)

	Total 2016
Net Assets at the Beginning of the Period	201,331
Surplus/(deficit) for the period	79,377
Total Net Assets at the End of the Period	280,708


Vanda Andromeda
Chief
ACCOUNTS SECTION
BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON



11/06/2020
United Nations Office at Nairobi
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Support of the ASCOBANS Secretariat
(Fund code : QVL)

I. Statement of Financial Performance for the year ended 31 December 2016
(United States Dollars)

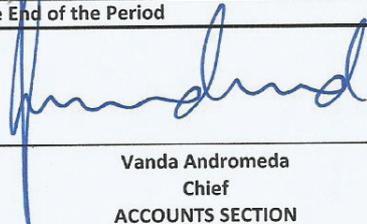
	Total 2016
Revenue	
Assessed Contributions	29,025
Other Revenue	1,524
Investment Revenue	808
Total Revenue	31,357
Expenses	
Non-employee compensation and allowances	1,135
Supplies and consumables	566
Travel	9,198
Other operating expenses	11,197
Foreign exchange gains/losses	694
AFDA adjustments	36
Programme support expenses	3,365
Total expenses	26,191
Surplus/(deficit) for the period	5,166

II. Statement of Financial Position as at 31 December 2016
(United States Dollars)

	Total 2016
Current Assets	
Cash and Cash equivalents	29,527
Investments	52,279
Voluntary contributions receivable	79
Other receivables	142
Advance Transfers	3,805
Other assets	225
Total Current Assets	86,057
Non-Current Assets	
Investments	25,173
Total Non-Current Assets	25,173
Total Assets	111,230
Current Liabilities	
Total Non current Liabilities	-
Net of Total Assets and Total Liabilities	111,230
Net Assets:	
Accumulated surpluses/ (deficits) - unrestricted	111,230
Total Net Assets	111,230

III. Statement of Changes in Net Assets for the year ended 31 December 2016
(United States Dollars)

	Total 2016
Net Assets at the Beginning of the Period	106,064
Surplus/(deficit) for the period	5,166
Total Net Assets at the End of the Period	111,230



Vanda Andromeda
Chief
ACCOUNTS SECTION

BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON



United Nations Office at Nairobi, 11/06/2020
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General Trust Fund for the Conservation of Small Cetaceans of the Baltics and North Seas (ASCOBANS)	
(Fund code: BAL)	
I. Interim Statement of Financial Performance for the year ended 31 December 2017	
(United States Dollars)	
	Total 2017
Revenue	
Assessed Contributions	202,466
Voluntary Contributions	17,409
Other Revenue	23,172
Investment Revenue	3,019
Total Revenue	246,066
Expenses	
Employee salaries allowances and benefits	178,915
Non-employee compensation and allowances	1,889
Grants and other transfers	13,200
Supplies and consumables	105
Travel	14,088
Other operating expenses	33,649
Other expenses	17,409
Total expenses	259,255
Surplus/(deficit) for the period	(13,189)
II. Interim Statement of Financial Position as at 31 December 2017	
(United States Dollars)	
	Total 2017
Current Assets	
Cash and Cash equivalents	21,166
Investments	188,487
Assessed contributions receivable	829
Other receivables	(280)
Advance Transfers	274
Other assets	(21)
Total Current Assets	210,455
Non-Current Assets	
Investments	59,163
Total Non-Current Assets	59,163
Total Assets	269,618
Current Liabilities	
Accounts payable and accrued liabilities	1,468
Employee benefits liabilities	630
Total Current Liabilities	2,098
Non Current Liabilities	-
Total Liabilities	2,098
Net of Total Assets and Total Liabilities	267,520
Net Assets:	
Accumulated surpluses/ (deficits) - unrestricted	226,667
Reserves	40,853
Total Net Assets	267,520
III. Interim Statement of Changes in Net Assets for the year ended 31 December 2017	
(United States Dollars)	
	Total 2017
Net Assets at the Beginning of the Period	280,709
Surplus/(deficit) for the period	(13,189)
Total Net Assets at the End of the Period	267,520
 Annette Waweru at Nairobi Chief ACCOUNTS SECTION BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON	
	28/06/2018



General Trust Fund for the Conservation of Small Cetaceans of the Baltics, North East Atlantic, Irish and North Seas
(Fund code : QVL)

I. Statement of Financial Performance for the year ended 31 December 2017
(United States Dollars)

	Total 2017
Revenue	
Voluntary Contributions	26,778
Other Revenue	2,369
Investment Revenue	1,343
Total Revenue	30,490
Grants and other transfers	3,920
Travel	9,605
Other operating expenses	2,106
Total expenses	15,631
Surplus/(deficit) for the period	14,859

II. Statement of Financial Position as at 31 December 2017
(United States Dollars)

	Total 2017
Cash and Cash equivalents	9,895
Investments	88,114
Voluntary contributions receivable	17
Other receivables	390
Total Current Assets	98,416
Investments	27,658
Total Non-Current Assets	27,658
Total Assets	126,074
Accounts payable and accrued liabilities	(16)
Total Current Liabilities	(16)
Total Liabilities	(16)
Net of Total Assets and Total Liabilities	126,090
Net Assets:	
Accumulated surpluses/ (deficits) - unrestricted	126,090
Total Net Assets	126,090

III. Statement of Changes in Net Assets for the year ended 31 December 2017
(United States Dollars)

	Total 2017
Net Assets at the Beginning of the Period	111,231
Surplus/(deficit) for the period	14,859
Total Net Assets at the End of the Period	126,090


Annette Waweru
Chief


United Nations Office at Nairobi
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08/11/2018

ACCOUNTS SECTION
BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON



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 2018
(United States Dollars)

	Total 2018
Revenue	
Assessed Contributions	235,769
Voluntary Contributions	17,434
Investment Revenue	6,151
Total Revenue	259,354
Expenses	
Employee salaries allowances and benefits	134,524
Non-employee compensation and allowances	1,459
Grants and other transfers	34,742
Supplies and consumables	(455)
Travel	10,394
Other operating expenses	15,590
Other expenses	17,435
Foreign exchange gains/losses	11,884
AFDA adjustments	592
Programme support expenses	25,246
Total expenses	251,411
Surplus/(deficit) for the period	7,943

II. Statement of Financial Position as at 31 December 2018
(United States Dollars)

	Total 2018
Current Assets	
Cash and Cash equivalents	28,080
Investments	240,796
Assessed contributions receivable	4,427
Other receivables	713
Advance Transfers	880
Other assets	1,753
Total Current Assets	276,649
Non-Current Assets	
Investments	18,651
Total Non-Current Assets	18,651
Total Assets	295,300
Current Liabilities	
Accounts payable and accrued liabilities	13,855
Advance receipts	5,641
Employee benefits liabilities	341
Total Current Liabilities	19,837
Total Non current Liabilities	-
Total Liabilities	19,837
Net of Total Assets and Total Liabilities	275,463
Net Assets:	
Accumulated surpluses/ (deficits) - unrestricted	234,610
Reserves	40,853
Total Net Assets	275,463

III. Statement of Changes in Net Assets for the year ended 31 December 2018
(United States Dollars)

	Total 2018
Net Assets at the Beginning of the Period	267,520
Surplus/(deficit) for the period	7,943
Total Net Assets at the End of the Period	275,463

Vanda Andromeda
Chief
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BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON



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11/06/2020



Support of the ASCOBANS Secretariat
(Fund code : QVL)

I. Statement of Financial Performance for the year ended 31 December 2018
(United States Dollars)

	Total 2018
Revenue	
Voluntary Contributions	69,628
Other Revenue	110
Investment Revenue	2,348
Total Revenue	72,086
Expenses	
Non-employee compensation and allowances	1,704
Grants and other transfers	15,000
Travel	3,005
Other operating expenses	13
Foreign exchange gains/losses	2,189
AFDA adjustments	58
Programme support expenses	4,026
Total expenses	25,995
Surplus/(deficit) for the period	46,091

II. Statement of Financial Position as at 31 December 2018
(United States Dollars)

	Total 2018
Current Assets	
Cash and Cash equivalents	15,639
Investments	134,112
Voluntary contributions receivable	5,658
Other receivables	255
Advance Transfers	9,120
Total Current Assets	164,784
Non-Current Assets	
Investments	10,388
Total Non-Current Assets	10,388
Total Assets	175,172
Current Liabilities	
Accounts payable and accrued liabilities	2,991
Total Current Liabilities	2,991
Total Non current Liabilities	-
Total Liabilities	2,991
Net of Total Assets and Total Liabilities	172,181
Net Assets:	
Accumulated surpluses/ (deficits) - unrestricted	172,181
Total Net Assets	172,181

III. Statement of Changes in Net Assets for the year ended 31 December 2018
(United States Dollars)

	Total 2018
Net Assets at the Beginning of the Period	126,090
Surplus/(deficit) for the period	46,091
Total Net Assets at the End of the Period	172,181

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11/06/2020



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

I. Interim Statement of Financial Performance for the year ended 31 December 2019
(United States Dollars)

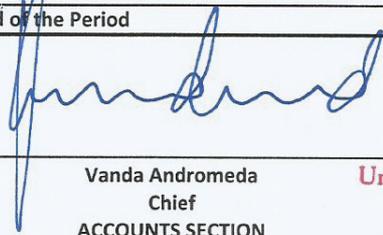
	Total 2019
Revenue	
Assessed Contributions	229,679
Other Revenue	21,024
Investment Revenue	720
Total Revenue	251,423
Expenses	
Employee salaries allowances and benefits	263,007
Other operating expenses	68
Foreign exchange gains/losses	395
Programme support expenses	32,666
Total expenses	296,136
Surplus/(deficit) for the period	(44,713)

II. Interim Statement of Financial Position as at 31 December 2019
(United States Dollars)

	Total 2019
Current Assets	
Cash and Cash equivalents	237,788
Other receivables	628
Advance Transfers	880
Total Current Assets	239,296
Non-Current Assets	
Total Non-Current Assets	-
Total Assets	239,296
Current Liabilities	
Accounts payable and accrued liabilities	8,546
Total Current Liabilities	8,546
Total Non current Liabilities	-
Total Liabilities	8,546
Net of Total Assets and Total Liabilities	230,750
Net Assets:	
Accumulated surpluses/ (deficits) - unrestricted	176,786
Reserves	53,964
Total Net Assets	230,750

III. Interim Statement of Changes in Net Assets for the year ended 31 December 2019
(United States Dollars)

	Total 2019
Net Assets at the Beginning of the Period	275,463
Surplus/(deficit) for the period	(44,713)
Total Net Assets at the End of the Period	230,750



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11/06/2020



Support of the ASCOBANS Secretariat
(Fund code : QVL)

I. Interim Statement of Financial Performance for the year ended 31 December 2019
(United States Dollars)

	Total 2019
Revenue	
Assessed Contributions	41,284
Other Revenue	4,183
Investment FX Loss	(110)
Total Revenue	45,357
Expenses	
Non-employee compensation and allowances	2,498
Grants and other transfers	17,100
Travel	1,173
Other operating expenses	113
Foreign exchange gains/losses	(210)
Programme support expenses	6,985
Total expenses	27,659
Surplus/(deficit) for the period	17,698

II. Interim Statement of Financial Position as at 31 December 2019
(United States Dollars)

	Total 2019
Current Assets	
Cash and Cash equivalents	30,560
Investments	134,112
Voluntary contributions receivable	5,535
Other receivables	155
Advance Transfers	9,120
Other assets	9
Total Current Assets	179,491
Non-Current Assets	
Investments	10,388
Total Non-Current Assets	10,388
Total Assets	189,879
Current Liabilities	
Total Non current Liabilities	-
Net of Total Assets and Total Liabilities	189,879
Net Assets:	
Accumulated surpluses/ (deficits) - unrestricted	189,879
Total Net Assets	189,879

III. Interim Statement of Changes in Net Assets for the year ended 31 December 2019
(United States Dollars)

	Total 2019
Net Assets at the Beginning of the Period	172,181
Surplus/(deficit) for the period	17,698
Total Net Assets at the End of the Period	189,879

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11/06/2020