Resolution No. 12:

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.

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) 1. 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 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) Tota 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 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 United Nations D 3 September 2013 ACCOUNTS Down Chief Budget and Financial **ACCOUNTS SECTION** BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON

United Nations Environment Programme

Support of the ASCOBANS Secretariat (Fund code: QVL)

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)

	Tota
Income	2012
Voluntary contributions	
Other/Miscellaneous:	80,971
Interest income	
Total Income	755
Expenditure	81,726
Contractual services	
Operating expenses	6,359
Exchange losses	16,689
Programme support costs	3,790
Total Expenditure	2,766
Net excess/(shortfall) of income over expenditure	29,604
Fund balances, beginning of period	52,122
Fund balances, end of period	38,286
	90,408
Reserves, end of period	
otal reserves and fund balances	90.408

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

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

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ACCOUNTS SECTION

BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON

20 September 2013

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United Nations Environment Programme

General Trust Fund for the Conservation of Small Cetaceans of the Baltic, N	orth Fast Atlantic and
North Seas (ASCOBANS)	Orth East Atlantic and
· · · ·	
(Fund code: BAL)	
Statement of income and expenditure and changes in reserves at	nd fund balances
for the period of the blennium 2012-2013	
(United States Oollars)	_
towns and a second	
	Total
income	2013
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	86,255
Reserves, beginning of period Reserves, end of period	87,542
Total reserves and fund balances	87,542 173,807
Total Teserves and Telia baldinos	1/5,80/
II. Statement of assets, liabilities, reserves and fund bala as at 31 December 2013	ances
	inces
as at 31 December 2013	Total
as at 31 December 2013	
as at 31 December 2013 (United States Dollars) Assets	Total 2013
as at 31 December 2013 (United States Dollars) Assets Cash pool - US dollar	Total
as at 31 December 2013 (United States Dollars) Assets Cash pool - US dollar Cash pool - Euro	Total 2013 173,371
as at 31 December 2013 (United States Dollars)	Total 2013 173,371
as at 31 December 2013 (United States Dollars) Assets Cash pool - US dollar Cash pool - Euro Accounts receivable:	Total 2013 173,371 2,911
as at 31 December 2013 (United States Dollars) Assets Cash pool - US dollar Cash pool - Euro Accounts receivable: Voluntary contributions receivable Inter-fund receivable Other accounts receivable	Total 2013 173,371 2,911 3,692
as at 31 December 2013 (United States Dollars) Assets Cash pool – US dollar Cash pool – Euro Accounts receivable: Voluntary contributions receivable Inter-fund receivable Other accounts receivable Other assets	Total 2013 173,371 2,911 3,692 6,080 561 16,492
as at 31 December 2013 (United States Dollars) Assets Cash pool - US dollar Cash pool - Euro Accounts receivable: Voluntary contributions receivable Inter-fund receivable Other accounts receivable Other assets Total assets	Total: 2013 173,371 2,911 3,692 6,080 561
as at 31 December 2013 (United States Dollars) Assets Cash pool – US dollar Cash pool – Euro Accounts receivable: Voluntary contributions receivable Inter-fund receivable Other accounts receivable Other assets Total assets Liabilities	Total 2013 173,371 2,911 3,692 6,080 561 16,492 203,097
as at 31 December 2013 (United States Dollars) Assets Cash pool - US dollar Cash pool - Euro Accounts receivable: Voluntary contributions receivable Inter-fund receivable Other accounts receivable Other assets Total assets Uniliquidated obligations	Total 2013 173,371 2,911 3,692 6,080 561 16,492
Assets Cash pool - US dollar Cash pool - Euro Accounts receivable: Voluntary contributions receivable Inter-fund receivable Other accounts receivable Other assets Total assets Uniquidated obligations Accounts payable:	Total: 2013 173,371 2,911 3,692 6,080 561 16,492 203,097
Assets Cash pool – US dollar Cash pool – Euro Accounts receivable: Voluntary contributions receivable Inter-fund receivable Other accounts receivable Other assets Total assets Uabilities Uniliquidated obligations Accounts payable: Other accounts payable: Other accounts payable	Total: 2013 173,371 2,911 3,692 6,080 561 16,492 203,097 388
Assets Cash pool - US doilar Cash pool - Euro Accounts receivable: Voluntary contributions receivable Inter-fund receivable Other accounts receivable Other assets Total assets Unliquidated obligations Accounts payable: Other accounts payable Other accounts payable Other labellities Other labellities Other labellities	Total: 2013 173,371 2,911 3,692 6,080 561 16,482 203,097 388 12,420 15,482
Assets Cash pool - US dollar Cash pool - Euro Accounts receivable: Voluntary contributions receivable Inter-fund receivable Other accounts receivable Other accounts receivable Other accounts dollar Total assets Unliquidated obligations Accounts payable: Other accounts payable Other liabilities Other liabilities Total liabilities	Total: 2013 173,371 2,911 3,692 6,080 561 16,492 203,097 388
Assets Cash pool - US doller Cash pool - Euro Accounts receivable: Voluntary contributions receivable Inter-fund receivable Other accounts receivable Other assets Itabilities Unliquidated obligations Accounts payable: Other accounts payable Other accounts payable Other laccounts payable Other laccounts payable Other laccounts payable Other liabilities Total liabilities Reserves and fund balances	Total: 2013 173,371 2,911 3,692 6,080 561 16,482 203,097 388 12,420 16,482 29,290
Assets Cash pool - US dollar Cash pool - Euro Accounts receivable: Voluntary contributions receivable Inter-fund receivable Other assets Total assets Unilquidated obligations Accounts payable: Other accounts payable: Other labilities Unilquidated obligations Accounts payable: Other labilities Other assets Cotal assets Unilquidated obligations Accounts payable: Other labilities Reserves and fund balances Operating reserves	Total: 2013 173,371 2,911 3,692 6,080 561 16,492 203,097 388 12,420 16,482 29,290 87,542
Assets Cash pool – US dollar Cash pool – Euro Accounts receivable: Voluntary contributions receivable Inter-fund receivable Other accounts receivable Other assets Total assets Liabilities Uniliquidated obligations Accounts payable: Other accounts payable Other accounts payable Other liabilities Other liabilities Other liabilities Other liabilities Other payable: O	Total: 2013 173,371 2,911 3,692 6,080 561 16,492 203,097 388 12,420 16,482 29,290 87,542 86,265
Assets Cash pool – US dollar Cash pool – US dollar Cash pool – Euro Accounts receivable: Voluntary contributions receivable Inter-fund receivable Other accounts receivable Other assets Total assets Uabilities Unliquidated obligations Accounts payable: Other accounts payable Other liabilities Other liabilities Other liabilities Reserves and fund balances Operating reserves Cumulative surplus Total reserves and fund balances	Total 2013 173,371 2,911 3,692 5,080 561 16,492 203,097 388 12,420 15,482 29,290 87,542 86,265 173,807
Assets Cash pool – US dollar Cash pool – US dollar Cash pool – Euro Accounts receivable: Voluntary contributions receivable Inter-fund receivable Other accounts receivable Other assets Total assets Uabilities Unliquidated obligations Accounts payable: Other accounts payable Other liabilities Other liabilities Other liabilities Reserves and fund balances Operating reserves Cumulative surplus Total reserves and fund balances	Total: 2013 173,371 2,911 3,692 6,080 561 16,482 203,097 388 12,420 16,482 29,290 87,542 86,265
Assets Cash pool - US dollar Cash pool - Euro Accounts receivable: Voluntary contributions receivable Inter-fund receivable Other accounts receivable Other assets Iotal assets Uniquidated obligations Accounts payable: Other eccounts payable Other labilities Other labilities Other labilities Other labilities Other labilities Reserves and fund balances Operating reserves	Total: 2013 173,371 2,911 3,692 6,080 561 16,482 203,097 388 12,420 16,482 29,290 87,542 86,265 173,807
Assets Cash pool – US dollar Cash pool – Euro Accounts receivable: Voluntary contributions receivable Inter-fund receivable Other accounts receivable Other assets Usabilities Unliquidated obligations Accounts payable: Other accounts payable: Other liabilities Unliquidated obligations Accounts payable: Other liabilities Total liabilities Total liabilities Total liabilities Total liabilities Total reserves and fund balances Total reserves and fund balances Total liabilities, reserves and fund balances Total liabilities, reserves and fund balances	Total: 2013 173,371 2,911 3,692 6,080 561 16,482 203,097 388 12,420 16,482 29,290 87,542 86,265 173,807
Assets Cash pool – US dollar Cash pool – Euro Accounts receivable: Voluntary contributions receivable Inter-fund receivable Other accounts receivable Other assets Unliquidated obligations Accounts payable: Other labilities Unliquidated obligations Accounts payable: Other labilities Total liabilities Reserves and fund balances Operating reserves Cumulative surplus Iotal reserves and fund balances Total liabilities, reserves and fund balances Total liabilities, reserves and fund balances	Total: 2013 173,371 2,911 3,692 6,080 561 16,492 203,097 388 12,420 15,482 29,290 87,542 86,265 173,807 203,097
Assets Cash pool – US dollar Cash pool – Euro Accounts receivable: Voluntary contributions receivable Inter-fund receivable Other accounts receivable Other assets Usabilities Unliquidated obligations Accounts payable: Other accounts payable: Other liabilities Unliquidated obligations Accounts payable: Other liabilities Total liabilities Total liabilities Total liabilities Total liabilities Total reserves and fund balances Total reserves and fund balances Total liabilities, reserves and fund balances Total liabilities, reserves and fund balances	Total: 2013 173,371 2,911 3,692 6,080 561 16,492 203,097 388 12,420 15,482 29,290 87,542 86,265 173,807 203,097

United Nations Environment Programme

Support of the ASCOBANS Secretariat		
(Fund code: QVL)		
 Statement of income and expenditure and changes in reserves and fund balances for the period of the biennium 2012-2013 (United States Dollars) 		
	Total	
Income	2013	
Voluntary contributions	114,134	
Other/Miscellaneous:		
Interest Income	1,407	
Total Income Expenditure	115,541	
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	
(United States Dollars)		
	Total 2013	
Assets	1000	
Cash pool - US dollar	98,356	
Cash pool - Euro	1,652	
Accounts receivable:		
Inter-fund receivable	3,485	
Other assets Total assets	1,724	
Total assets Liabilities	105,217	
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 National		
United Nations Office at Nairobi ACCOUNTS SECTION Budget and Financial Management Service	23 July 2014	
ACCOUNTS SECTION Budget and Financial Managemon Service Annette Waweru	23 July 2014	
ACCOUNTS SECTION Budget and Financial Management Service	23 July 2014	

L. Statement of Financial Performance for the year ended 31. December 2934 (United States Dollars) Revenue Assessed Contributions Assessed Contributions Total Revenue Tetal Revenue Te	General Trust Fund for the Conservation of Small Cetaceans of the Baltic, North East Atlantic, Irish and No. (Fund code: BAL)	orth Seas
(United States Dollars) Revenue Account States Contributions It Statement of Financial Position as at 31 December 2004 (Initial States Dollars) Account States Contributions States Contributions It States Contributions States Contributions It Assets It States Contributions It Assets It States Contributions It States Con	, transconer many	
(United States Dollars) Leveron Lever		
Revenue Australian Resonance of Centributions 2 programs Australian Politics and Development and States and Development and Developmen	I. Statement of Financial Performance for the year ended 31. December 2014	
Average Contributions (Paul Mexisse (Paul Me	(United States Dollars)	
Assessed Contributions (Inserting Assessed Section (Insert		
Assessed Contributions (Inserting Assessed Section (Insert		To
Assessed Contributions (Inserting Assessed Section (Insert	Books and a second a second and	20
Test Revenues Traperers Imployee saleties, allowances and benefits Imployee saleties, allowances and benefits Travel Tother Operating expenses Travel Tother Operating expenses Travel Trivel		260,98
Current Assets Grant and other transmiss Descriptions subject corporated on and allowances distant and other transmiss support costs. Travel Other Cope stiding exportings Programma Support costs. First all Exposes Size Starting Support costs. Current Assets Eath and Cash Figurited Size Size Size Size Size Size Size Size	Investment Revenue	1,34
Employee salaries, allowances and benefits (international other transfers Travel Other Operating expenses Programma Support costs Tetal expenses It Statement of Financial Position as at 31. December 3094 (Junted States Dollars) (Junted States Dollars) Current Assets Cast and Cash Equivalents Condition Recommendation (Junted States Dollars)		262,33
Non-emphysics compensation and allowances (instinated other transfers 1	·	
Gister and other transfees Travel Utility Operating expenses Programma Support costs Testal expenses Surfiges/(deficity) for the period II. Statement of Financial Position as at 35, December 2004 (United States Dollars) Current Assets Cash and Cash Equivalents Stort-item Investments Assessed contributions Secolvable Testal Current Assets Long-item Investments Investment		146,39
Travel Other Coperating expenses Programme Support costs Programme Support costs Frield Expenses Surfigue/(deficit) for the period II. Statement of Financial Position as at 31 December 2004 (United States Politars) Current Assets Cash and Cash Equivalents Approvement investments Assessed contributions sclowlable Tetal Corrent Assets Cong-stem Investments Congramment Congramme		5,07 33,80
Other Cpenting eigenines Programma Support costs Telad repeases Surfgeor/(deficity) for the period II. Statement of Financial Position as at 31 December 2004 (United States Politans) Cornent Assets Cash and Cash Equivalents Storts Farm Investments Assessed contributions Secolubile Tetal Cornent Assets Long datan Investments I		13,54
Programm's Support costs Trial appears I. Statement of Financial Position as at 31 December 2004 II. Statement of Financial Position as at 31 December 2004 II. Statement of Financial Position as at 31 December 2004 III. Statement of Financial Position as at 31 December 2004 III. Statement of Financial Position as at 31 December 2004 III. Statement of Financial Position as at 31 December 2004 III. Statement of Financial Position as at 31 December 2004 III. Statement of Changes in Net Assets for the year ended 31 December 2014 III. Statement of Changes in Net Assets for the year ended 31 December 2014 III. Statement of Changes in Net Assets for the year ended 31 December 2014 III. Statement of Changes in Net Assets for the year ended 31 December 2014 III. Statement of Changes in Net Assets for the year ended 31 December 2014 III. Statement of Changes in Net Assets for the year ended 31 December 2014 III. Statement of Changes in Net Assets for the year ended 31 December 2014 III. Statement of Changes in Net Assets for the year ended 31 December 2014 III. Statement of Changes in Net Assets for the year ended 31 December 2014 III. Statement of Changes in Net Assets for the year ended 31 December 2014 III. Statement of Changes in Net Assets for the year ended 31 December 2014 III. Statement of Changes in Net Assets for the year ended 31 December 2014 III. Statement of Changes in Net Assets for the year ended 31 December 2014 III. Statement of Changes in Net Assets for the year ended 31 December 2014 III. Statement of Changes in Net Assets for the year ended 31 December 2014 III. Statement of Changes in Net Assets for the year ended 31 December 2014 III. Statement of Changes in Net Assets for the year ended 31 December 2014 III. Statement of Changes in Net Assets for the year ended 31 December 2014 III. Statement of Changes in Net Assets for the year ended 31 December 2014 III. Statement of Changes in Net Assets for the year ended 31 December 2014 III. Statement		7,55
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II. Statement of Financial Polition as at 31 December 2014 (United States Dollars) Coverent Assets Cash and Cash Equivalents Coverent Assets Sussessed contributions Receivable Total Covered Assets Suspection investments Frompers, Front and Equipment Total Assets Coverent Assets Cotal Assets Cotal Assets Cotal Assets Cotal Assets Cotal Assets Cotal Assets Incoract Liabilities Total United States Dollars Subscriptions Received Flyables and Accrued Psyables Exposure States Total United States Assets III. Statement of Changes in Net Assets for the year ended 31 December 2014 (United States Dollars) Net Assets III. Statement of Changes in Net Assets for the year ended 31 December 2014 (United States Dollars) Net Assets Cotal States (Carlott) - unrestricted PASS Equipment Received Assets 20 Cotal Ret Assets 21 Cotal Ret Assets 22 Cotal Ret Assets 23 Cotal Ret Assets 24 Cotal Ret Assets 25 Cotal Ret Assets 26 Cotal Ret Assets 26 Cotal Ret Assets 27 Cotal Ret Assets 28 Cotal Ret Assets 29 Cotal Ret Assets 20 Cotal Ret Assets 21 Cotal Ret Assets 22 Cotal Ret Assets 23 Cotal Ret As		235,77
Current Assets Control of Con	Suripus/(deficit) for the period	26,56
Current Assets Cash and Cash Equivalents Cash		•
Cash and Cash Equivalents Susersed contributions Receivable Total Current Assets Mon-Current Mon		
Cash and Cash Equivalents Short-term investments Assessed contributions Receivable Total Current Assets Assessed contributions Receivable Total Assets Long-term investments Property, Flent and Equipment Total Ron-Current Assets Could Asset Could Asset Accounts Payable and Accrued Payables Employee Enefits Other Liabilities Total Liabilities Total Liabilities Total Liabilities Total Liabilities Total Liabilities 3.3 Total Liabilities 3.3 Ill. Statement of Changes is Net Assets for the year ended 31 December 2914 (United States Dollars) Net Assets Accounts States Dollars) Net Assets Accounts States Dollars Annette Wavers Annette Wavers Could Ret Assets 20 Could Ret Assets 21 Annette Wavers Annette Wavers Chief Assets 22 Annette Wavers Annette Wavers Chief Assets 23 24 25 26 26 27 26 27 28 29 20 20 20 20 20 20 20 20 20		
Silent term investments Assessed contributions Receivable Total Current Assets Non-Current Assets Non-Current Assets Incepterm investments Property, Flent and Equipment Total Ros-Current Assets Total Incepterm Investments Total Assets Total Incepterm Investments Total Investment Investments Total Investment Investments Total Investme	Current Assets	
Assessed contributions Receivable Total Current Assets 10 Non-Current Assets 10 Non-Cur	Cash and Cash Equivalents	49,179
Total Current Assets Non-Current Assets Cong-term investments Property, Fant and Equipment Total Ros-Current Assets Total Assets Cotal Assets Corrent Liabilities Current Liabilities Control Liabilities Con		95,447
Non-Current Assets Long-term investments Property, Pient and Equipment Total Rone-Current Assets Corrent Liabilities Current Liabilities Current Liabilities Current Liabilities Cher Liabilities Cher Liabilities Cher Liabilities Cretal Liabilities & 22 III. Statersent of Changes in Net Assets for the year ended 31 December 2014 (United States Dollars) Net Assets Courrentiabilities & 22 III. Statersent of Changes in Net Assets for the year ended 31 December 2014 (United States Dollars) Net Assets Courreliabilities & 22 Annette Waweru Chief Excessió (Defects) - unrestricted Courreliabilities & 22 Annette Waweru Chief Accounts Section BUDGET AND FINANCICIA MANAGEMENT SERVICE, UNDN Crece at Liabilities 20/06		2,611
Long-term investments Properts, Plent and Equipment Properts, Plent and Equipment Total Ros-Current Liabilities Accounts Psystels and Accrued Psystels Employee Benefits Other Liabilities Total Current Liabilities Total Current Liabilities Total Current Liabilities Total Liabilities Total Liabilities 3.2 III. Statement of Changes in Net Assets III. Statement of Changes in Net Assets for the year endod 31 December 2014 (United States Dollars) Net Assets Accountalities Jurnestricted PASS acjustment Excess/(Deficit) of Revenue over expenditure for period Total Net Assets 20/06 Accounting Section BUDGET AND FINANCICAL MANAGEMENT SERVICE, UNDN RUDGET AND FINANCICAL MANAGEMENT SERVICE, UNDN Total Net And Financical Management Service, UNDN Total Net And Financical Management Service, UNDN Total Net And Service And Financical Management Service, UNDN Total Net And Service And Financical Management Service, UNDN Total Net And Financical Management Service, UNDN		147,238
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Total Rasets Correct Liabilities Accounts Eyabile and Accrued Payables Employee Benefits Other Liabilities Total Current Liabilities Total Liabilities Total Liabilities Total Liabilities Total Liabilities Total Liabilities A Net assets III. Statement of Changes in Net Assets for the year ended 31 December 2014 (United States Dallars) Net Assets Accumulated surpluses/ (deficits) - unrestricted PSAS adjustment Restated Balance Excess/(Deficit) of Revenue over expenditure for period Total Net Assets 20/06 Annette Waweru Chief Accountris Section Budget And Pinancula Management Service, unon	·	81,096
Total Assets Current Liabilities Accounts Sysphile and Accrued Payables Employee Benefits Other Liabilities Cother Liabilities Cotal Liabilities Cretal Liabilities A Net assets III. Statement of Changes is Net Assets for the year ended 31 December 2014 (United States Dallars) Net Assets Accountinated surpluses/ (deficits) - unrestricted Cretal Liabilities A Net Assets Accountinated Salance Carrent Liabilities Cretal Net Assets Accountinated Salance Carrent Liabilities Cretal Net Assets 20 Annette Waweru Chief Accountinated Salance Countinated Salance Countinate		550 81,586
Current Liabilities Accounts Psyable and Accrued Psyables Employee Sentents Other Liabilities Tetal Current Liabilities Tetal Current Liabilities Tetal Current Liabilities Tetal Liabilities & Net assets		228,824
Employee Benefits Other Liabilities 3 Total Ulabilities 3 Total Ulabilities 3 Total Ulabilities 3 Total Ulabilities & Net assets 3 Total Ulabilities & Net assets 3 Total Ulabilities & Net assets 3 III. Statement of Changes in Net Assets for the year ended 31 December 2014 (United States Dellars) Net Assets: Accoumulated surpluses/ (deficits) - unrestricted 12 PSAS adjustment Restated Balance 22 Excess/ (Deficits) of Revenue over expenditure for period 26 Total Net Assets 20 Annetite Waweru Chief ACCOUNTS SECTION BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNDN Care at Majoria BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNDN Care at Majoria BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNDN Care at Majoria Control of the Control of Revenue over expenditure for period of the Control of Revenue over expenditure for period of the Control of Revenue over expenditure for period of the Control of Revenue over expenditure for period of the Control of Revenue over expenditure for period of the Control of Revenue over expenditure for period of the Control of Revenue over expenditure for period of the Control of Revenue over expenditure for period of the Control of Revenue over expenditure for period of the Control of Revenue over expenditure for period of the Control of Revenue over expenditure for period of the Control of Revenue over expenditure for period of the Control of Revenue over expenditure for period of the Control of Revenue over expenditure for period over expenditure for pe		
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Tetal Liabilities 2 Tetal Liabilities 2 Tetal Liabilities 3 Tetal Liabilities 3 Tetal Liabilities 3 Tetal Liabilities 4 Tetal Liabilities 5 Tetal Liabilities 5 Tetal Liabilities 5 Tetal Liabilities 6 Tetal	Employee Benefits	126
Total Uabilities Net Assets 28 Total Uabilities & Net assets 29 III. Statement of Changes in Net Assets for the year ended 31 December 2014 (United States Dallars) Net Assets Accumulated surpluses/ (deficits) - unrestricted 27 PSAS siglustment Restated Balance 28 Total Net Assets 29 Annette Waweru Chief Accounts Section BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNDN Care of Accounts Section Care of Accounts Care of Accounts Care of		18,009
Net Assets III. Statement of Changes in Net Assets for the year ended 31 December 2014 (United States Dollars) Net Assets: Accumulated surpluses/ (deficits) - unrestricted 17 PSAS adjustment Restated Balance Excess/ (Deficit) of Revenue over expenditure for period 20 Total Net Assets 20/08 Annette Waweru Chief ACCOUNTS SECTION BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNDN		27,806
III. Statement of Changes in Net Assets for the year ended 31 December 2014 (United States Dollars) Net Assets: Accumulated surpluses/ (deficits) - unrestricted 127 PSAS adjustment Restated Balance Excess/ (Deficit) of Revenue over expenditure for period 207 Annette Waweru Chief ACCOUNTS SECTION BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNDN		27,806
III. Statement of Changes in Net Assets for the year ended 31 December 2014 (United States Deliars) Net Assets: Account; lated surpluses/ (deficits) - unrestricted 127 PSAS adjustment Restated Balance Excess/ (Deficit) of Revenue over expenditure for period 2 Total Net Assets 20/06 Annette Waweru Chief ACCOUNTS SECTION BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNDN		201,018
(United States Dollars) Net Assets: Accumilated surpluses/ (deficits) - unrestricted 17 195AS adjustment Restated Balance Excess/ (Deficit) of Revenue over expenditure for period 20 20 20 20 20 20 20 20 20 2	I COM LINDHEDES & NUT 1855/CTS	228,824
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PSAS adjustment Restated Balance Excess/ (Deficit) of Revenue over expenditure for period Zotal Net Assets 20/06 Annette Waweru Chief ACCOUNTS SECTION BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON		Tota
Accounts service Warveru Annette Warveru Chief ACCOUNTS SECTION BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNDN 20 21 22 24 25 26 26 27 28 28 29 20 20 20 20 20 20 20 20 20		201
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Restated Balance Excess/ (Deficit) of Revenue over expenditure for period Zonal Net Assets 20/08 Annette Waweru Chief ACCOUNTS SECTION BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNDN		649
Annette Waweru Chief ACCOUNTS SECTION BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNDN		174,455
Annette Waweru Chief ACCOUNTS SECTION BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNDN	Excess/ (Deficit) of Revenue over expenditure for period	26,562
Annette Weweru Chief ACCOUNTS SECTION BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNDN	Fotal Net Assets	201,018
Annette Waweru Chief ACCOUNTS SECTION BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON		-
Annette Waweru Chief ACCOUNTS SECTION BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON	NEXCEPTED	•
United Nations C. SEC. Berice United CCOUNTS and Financial Managerium agerice	Annette Waweru Chief ACCOUNTS SECTION BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNDN	20/08/201
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Support of the ASCOBANS Secretariat	
(Fund code: QVL)	
finite nomes of and	
I. Statement of Financial Performance for the year ended 31 December 2014	
(United States Dollars)	
	Total
	2014
Revenue	24 222
Voluntary Contributions Investment Revenue	31,220 486
Total Revenue	31,705
Expenses	31,703
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
Surlpus/(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)	
(Offices States Sorials)	
	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, UNONE TO THE ACCOUNTS SECTION BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNONE TO THE ACCOUNTS SECTION	24/08/2015
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BOLOGET ARIA FINANCIAL MANAGEMEN I GENVICE WON	

General Trust Fund for the Conservation of Small Cetaceans of the Baltics and North Seas (ASCOB (Fund code: BAL)	ANS)
I. Statement of Financial Performance for the year ended 31 December 2015 (United States Dollars)	
	Tota 2015
Revenue	2013
Assessed Contributions	220,975
Investment Revenue	331
Total Revenue	221,306
Expenses Final language and discontinuous and hope fifts	122 600
Employee salaries, allowances and benefits Non-employee compensation and allowances	132,609 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	2,337 148
Other Receivables Total Current Assets	144,055
Non-Current Assets	144,033
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 Liabilites	14 454
Total Liabilities Net Assets	14,454 201,331
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:	445.475
Accumulated surpluses/ (deficits) - unrestricted	113,476
Restated Balance	113,476
Excess/ (Deficit) of Revenue over expenditure for period Reserves	87,542
Total Net Assets	201,331
Annette Wayne nav Chief ACCOUNTS SECTION	04/08/2016
BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON	

Support of the ASCOBANS Secretariat	
(Fund code: QVL)	
I. Statement of Financial Performance for the year ended 31 December 2015 (United States Dollars)	
(amica states bonars)	
	Tota
	201
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)	
	Tota
Current Assets	201
Cash and Cash Equivalents	47.550
Short-term investments	17,550
	54,119
Voluntary Contributions Receivable	140
Total Current Assets Non-Current Assets	71,809
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 Liabilites	
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)	
	Tota
Net assets at the beginning of the period	2015
	72,919
Excess/ (Deficit) of Revenue over expenditure for period Net assets, end of period	33,146 106,065
United Nation Office at Mairobi Wers of Frank Manager was merrice	25/08/2016
ACCOUNTS SECTION BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON	