

United Nations Environment Programme



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MEDITERRANEAN ACTION PLAN

18th Ordinary Meeting of the Contracting Parties to the Convention for the Protection of the Marine Environment and the Coastal Region of the Mediterranean and its Protocols

Istanbul, Turkey, 3-6 December 2013

Note on Biennium Accounts

Information Note on Biennium Accounts

The following documents are enclosed to this Information Note:

- 1. **Annex 1.** Statement of Income and Expenditure and Changes in Reserve and Fund Balance (MEL) for the years 2009-2012 (in USD)
- Annex 2. Biennium Accounts MEL Trust Fund and QML Earmarked Contributions financial statements for the first year of the biennium 2010-2011 ended 31 December 2011
- Annex 3. Biennium Accounts MEL Trust Fund and QML Earmarked Contributions financial statements for the first year of the biennium 2012-2013 ended 31 December 2012

Annex 1

STATEMENT OF INCOME AND EXPENDITURE AND CHANGES IN RESERVE AND FUND BALANCE (MTF) FOR THE YEARS 2009-2012 (IN USD)

	2009	2010	2011	2012
INCOME				
Counterpart contributions	7,085,127	7,065,190	7,610,153	7,388,394
Miscellaneous income		1,347	26,448	
TOTAL INCOME	7,085,127	7,066,537	7,636,601	7,388,394
EXPENDITURE				
Direct Expenditures	11,116,028	5,290,188	7,631,990	4,125,914
Programme Support Costs	1,478,336	672,880	236,228	389,650
TOTAL EXPENDITURE	12,594,364	5,963,068	7,868,218	4,515,564
Prior period adjustment	0	0	945,806	53,665
EXCESS OF INCOME OVER EXPENDITURE	(5,509,237)	1,103,469	714,189	2,926,495
Transfers from Other Funds	0	1,013,191	0	0
FUND BALANCE AT THE BEGINNING OF PERIOD	1,001,425	(4,507,812)	(2,391,152)	(1,676,963)
FUND BALANCE AT THE END OF PERIOD	(4,507,812)	(2,391,152)	(1,676,963)	1,249,532

Annex 2

United Nations Environment Programme

Trust Fund for the Protection of the Mediterranean Sea Aga (Fund code: MEL)	iinst Pollution
I. Statement of income and expenditure and changes in reserve for the period of the biennium 2010-2011 ended at 31 Dec (United States Dollars)	
	Total 2011
ncome	
/oluntary contributions Dther/Miscellaneous:	14,675,343
Interest income	1,128
Miscellaneous income	26,667
Total Income	14,703,138
Expenditure Staff and other personnel costs	8,701,618
Contractual services	749,245
Fravel	764,797
Operating expenses	2,136,440
Exchange losses	322,499
Acquisitions	247,579
Programme support costs	909,109
otal Expenditure	13,831,287
ixcess/(shortfall) of income over expenditure Prior periods' adjustments	871,851 945,806
Net excess/(shortfall) of income over expenditure	1,817,657
ransfers from/(to) other funds	1,013,191
und balances, beginning of period	(4,507,811)
Sund had a way and a familia d	(1,676,963)
leserves, end of period	- (1,676,963)
Reserves, end of period Total reserves and fund balances II. Statement of assets, liabilities, reserves and fund	- (1,676,963)
as at 31 December 2011	- (1,676,963)
Reserves, end of period Total reserves and fund balances II. Statement of assets, liabilities, reserves and fund as at 31 December 2011 (United States Dollars) Assets	(1,676,963) balances Total 2011
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Assets Accounts receivable Other assets Differs Differ	(1,676,963) balances Total 2011 75,046 3,078,136 745,648 4,517 3,903,347
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Assets Conternational Content of Assets, liabilities, reserves and fund la as at 31 December 2011. (United States Dollars) Assets Cash and term deposits Accounts receivable: Voluntary contributions receivable Other accounts receivable Dither assets Labilities Jinliquidated obligations Accounts payable:	(1,676,963) balances Tota 2011 75,046 3,078,136 745,648 4,517 3,903,347 1,259,400
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Reserves, end of period Total reserves and fund balances II. Statement of assets, liabilities, reserves and fund as at 31 December 2011 (United States Dollars) Assets Cash and term deposits Accounts receivable: Voluntary contributions receivable	(1,676,963) balances Total 2011 75,046 3,078,136 745,648 4,517 3,903,347 1,259,400 4,192,367 1,259,400 4,192,367 1,258,0310 (1,676,963) (1,676,963)
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ACCOUNTS SECTION ACCOUNTS SECTION Budget and Financial Management Service

United Nations Environment Programme

Support of the Mediterranean Action Plan (Fund code: QML)

I. Statement of income and expenditure and changes in reserves and fund balances for the period of the biennium 2010-2011 ended at 31 December 2011 (United States Dollars)

	Total
	2011
Income	4,285,932
Voluntary contributions	4,285,932
Total Income	111
Expenditure	1,022,790
Staff and other personnel costs	1,939,706
Contractual services	164,398
Travel	839,444
Operating expenses	190,967
Exchange losses	46,336
Acquisitions	246,716
Programme support costs	4,450,357
Total Expenditure	(164,425)
Excess/(shortfall) of income over expenditure	(602,115)
Prior periods' adjustments	(766,540
Net excess/(shortfall) of income over expenditure	3,237,716
Fund balances, beginning of period	2,471,176
Fund balances, end of period	2,471,170
Reserves, end of period	2,471,176
Total reserves and fund balances	2,472,270

II. Statement of assets, liabilities, reserves and fund balances as at 31 December 2011 (United States Dollars)

-		Total
		2011
1	Assets	
	Accounts receivable:	2,645,478
	Inter-fund receivable	514,711
	Other accounts receivable	3,160,189
	Total assets	3,100,105
	Labilities Unliquidated obligations	422,249
	Accounts payable:	266,764
	Other accounts payable	689,013
	Total liabilities	005,015
	Reserves and fund balances	2,471,176
	Cumulative surplus	2,471,176
	Total reserves and fund balances	3,160,189
	Total liabilities, reserves and fund balances	3,100,100
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Annex 3

United Nations Environment Programme

Support of the Mediterranean Action Plan (Fund code: QML)	
(Fund code: QML)	
I. Statement of income and expenditure and changes in reserves and fun	d balances
for the first one year ended at 31 December 2012 of the biennium 2012	2-2013
(United States Dollars)	
	Tota
	2012
ncome	2,454,475
oluntary contributions	2,434,475
Other/Miscellaneous:	7,714
Exchange gains	2,462,189
iotal Income	
itaff and other personnel costs	356,710
Contractual services	1,006,582
ravel	106,819
Operating expenses	338,803
Acquisitions	14,300
Programme support costs	162,318 1,985,532
Total Expenditure	476,657
xcess/(shortfall) of income over expenditure	(9,920
Prior periods' adjustments Net excess/(shortfall) of income over expenditure	466,737
Fund balances, beginning of period	2,471,178
Fund balances, end of period	2,937,915
Reserves, end of period	-
	2,937,915
Total reserves and fund balances II. Statement of assets, liabilities, reserves and fund balances	
Total reserves and fund balances II. Statement of assets, liabilities, reserves and fund balances as at 31 December 2012	
Total reserves and fund balances II. Statement of assets, liabilities, reserves and fund balances as at 31 December 2012	Tota
Total reserves and fund balances II. Statement of assets, liabilities, reserves and fund balances as at 31 December 2012 (United States Dollars) Assets	Tota
Total reserves and fund balances II. Statement of assets, liabilities, reserves and fund balances as at 31 December 2012 (United States Dollars) Assets Accounts receivable:	Tota 201
Total reserves and fund balances II. Statement of assets, liabilities, reserves and fund balances as at 31 December 2012 (United States Dollars) Assets Accounts receivable: Inter-fund receivable	Tota 201 2,683,472
Total reserves and fund balances II. Statement of assets, liabilities, reserves and fund balances as at 31 December 2012 (United States Dollars) Assets Accounts receivable: Inter-fund receivable Other accounts receivable	Tota 201 2,683,472 511,409
Total reserves and fund balances II. Statement of assets, liabilities, reserves and fund balances as at 31 December 2012 (United States Dollars) Assets Accounts receivable: Inter-fund receivable: Inter-fund receivable Other accounts receivable Total assets	Tota 201 2,683,472 511,409 3,194,881
Total reserves and fund balances II. Statement of assets, liabilities, reserves and fund balances as at 31 December 2012 (United States Dollars) Assets Accounts receivable: Inter-fund receivable Other accounts receivable Total assets Liabilities	Tota 201 2,683,472 511,405 3,194,881
Total reserves and fund balances II. Statement of assets, liabilities, reserves and fund balances as at 31 December 2012 (United States Dollars) Assets Accounts receivable: Inter-fund receivable Other accounts receivable Total assets Liabilities Unliquidated obligations	Tota 201 2,683,472 511,405 3,194,88 1 182,998
Total reserves and fund balances II. Statement of assets, liabilities, reserves and fund balances as at 31 December 2012 (United States Dollars) Assets Accounts receivable: Inter-fund receivable Other accounts receivable Total assets Liabilities Unliquidated obligations	Tota 201 2,683,472 511,409 3,194,881 182,998 73,968
Total reserves and fund balances II. Statement of assets, liabilities, reserves and fund balances as at 31 December 2012 (United States Dollars) Assets Accounts receivable: Inter-fund receivable Other accounts receivable Uiabilities Unliquidated obligations Accounts payable: Other accounts payable Other accounts payable Total liabilities	Tota 201 2,683,472 511,409 3,194,881 182,998 73,968
Total reserves and fund balances II. Statement of assets, liabilities, reserves and fund balances as at 31 December 2012 (United States Dollars) Assets Accounts receivable: Inter-fund receivable Other accounts receivable Total assets Liabilities Unliquidated obligations Accounts payable: Other accounts payable Total liabilities Reserves and fund balances	Tota 201 2,683,472 511,400 3,194,881 182,998 73,968 256,966
II. Statement of assets, liabilities, reserves and fund balances as at 31 December 2012 (United States Dollars) Assets Accounts receivable: Inter-fund receivable Other accounts receivable Total assets Liabilities Unliquidated obligations Accounts payable: Other accounts payable Other accounts payable Total liabilities Reserves and fund balances Cumulative surplus	Tota 201 2,683,472 511,409 3,194,881 182,998 73,968 256,966 2,937,915
II. Statement of assets, liabilities, reserves and fund balances as at 31 December 2012 (United States Dollars) Assets Accounts receivable: Inter-fund receivable Other accounts receivable Total assets Liabilities Unliquidated obligations Accounts payable: Other accounts payable: Other accounts payable Total liabilities Reserves and fund balances Cumulative surplus Total reserves and fund balances	
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II. Statement of assets, liabilities, reserves and fund balances as at 31 December 2012 (United States Dollars) Assets Accounts receivable: Inter-fund receivable Other accounts receivable Total assets Liabilities Unliquidated obligations Accounts payable: Other accounts payable: Other accounts payable Total liabilities Reserves and fund balances Cumulative surplus Total reserves and fund balances	Tota 201 2,683,472 511,405 3,194,88 182,998 73,968 256,966 2,937,915 2,937,915
II. Statement of assets, liabilities, reserves and fund balances as at 31 December 2012 (United States Dollars) Assets Accounts receivable: Inter-fund receivable Other accounts receivable Total assets Liabilities Unliquidated obligations Accounts payable: Other accounts payable Total liabilities Reserves and fund balances Cumulative surplus Total reserves and fund balances	Tota 201 2,683,472 511,405 3,194,88 182,998 73,968 256,966 2,937,915 2,937,915
II. Statement of assets, liabilities, reserves and fund balances as at 31 December 2012 (United States Dollars) Assets Accounts receivable: Inter-fund receivable Other accounts receivable Total assets Liabilities Unliquidated obligations Accounts payable: Other accounts payable Total liabilities Reserves and fund balances Cumulative surplus Total reserves and fund balances	Tota 201 2,683,472 511,409 3,194,881 182,998 73,968 256,966 2,937,915 2,937,915
II. Statement of assets, liabilities, reserves and fund balances as at 31 December 2012 (United States Dollars) Assets Accounts receivable: Inter-fund receivable Other accounts receivable Other accounts receivable Itabilities Unliquidated obligations Accounts payable: Other accounts payable Total liabilities Reserves and fund balances Cumulative surplus Total liabilities, reserves and fund balances Total liabilities, reserves and fund balances	Tota 201 2,683,472 511,405 3,194,88 3 182,998 73,968 256,966 2,937,915 2,937,915 3,194,88 5
II. Statement of assets, liabilities, reserves and fund balances as at 31 December 2012 (United States Dollars) Assets Accounts receivable: Inter-fund receivable Other accounts receivable Total assets Luabilities Unliquidated obligations Accounts payable: Other accounts payable Total liabilities Reserves and fund balances Cumulative surplus Total reserves and fund balances Total liabilities, reserves and fund balances	Tota 201 2,683,472 511,409 3,194,881 182,998 73,968 256,966 2,937,911 2,937,915 3,194,881
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II. Statement of assets, liabilities, reserves and fund balances as at 31 December 2012 (United States Dollars) Assets Accounts receivable: Inter-fund receivable Other accounts receivable Total assets Luabilities Unliquidated obligations Accounts payable: Other accounts payable Total liabilities Reserves and fund balances Cumulative surplus Total reserves and fund balances Total liabilities, reserves and fund balances	Tota 201 2,683,472 511,409 3,194,881 182,998 256,966 2,937,915 2,937,915 3,194,881 3,194,881

United Nations Environment Programme

I. Statement of income and expenditure and changes in reser for the first one year ended at 31 December 2012 of the bie (United States Dollars)	ves and fund balances ennium 2012-2013
	Tr 2
Other/Miscellaneous:	7,362,7
Interest income	25,6
Total Income Expenditure	7,388,3
Staff and other personnel costs	3,597,3
Contractual services	3,597,3 (98,8
Travel	178,3
Operating expenses	201,4
Exchange losses	207,6
Acquisitions	39,8
Programme support costs	389,6
Total Expenditure Excess/(shortfall) of income over expenditure	4,515,5
Prior periods' adjustments	2,872,8
Net excess/(shortfall) of income over expenditure	53,60 2,926,49
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Fund balances, beginning of period	(1.676.96
Fund balances, beginning of period Fund balances, end of period	(1,676,96
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Fund balances, beginning of period Fund balances, end of period Reserves, end of period II. Statement of assets, liabilities, reserves and fund as at 31 December 2012 (United States Dollars) Assets Cash and term deposits Cash pool - US dollar Cash pool - States Counts receivable Other accounts receivable Cash assets Cash and contributions received in advance Inliquidated obligations Ccounts payable: Inter-fund payable Other accounts payable Cother accounts payable	1,249,53 - 1,249,53 d balances Tot 20 162,58 2,050,61 556,83 1,018,22 183,72 52,77 4,024,76 4,74 180,400 2,547,97 14,965 27,14 2,775,233
Fund balances, beginning of period Fund balances, end of period Reserves, end of period Total reserves and fund balances II. Statement of assets, liabilities, reserves and func as at 31 December 2012 (United States Dollars) Assets Cash and term deposits Cash pool - US dollar Cash pool - US dollar Cash pool - Euro Accounts receivable: Voluntary contributions receivable	1,249,53 - 1,249,53 d balances Too 20 162,58 2,050,61 556,83 1,018,22 183,72 52,77 4,024,76 4,74 180,400 2,547,97 14,966 27,143

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