



# United Nations Environment Programme

**EP**

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## MEDITERRANEAN ACTION PLAN

18<sup>th</sup> 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)
2. **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
3. **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
<b>INCOME</b>				
Counterpart contributions	7,085,127	7,065,190	7,610,153	7,388,394
Miscellaneous income		1,347	26,448	
<b>TOTAL INCOME</b>	<b>7,085,127</b>	<b>7,066,537</b>	<b>7,636,601</b>	<b>7,388,394</b>
<b>EXPENDITURE</b>				
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
<b>TOTAL EXPENDITURE</b>	<b>12,594,364</b>	<b>5,963,068</b>	<b>7,868,218</b>	<b>4,515,564</b>
Prior period adjustment	0	0	945,806	53,665
<b>EXCESS OF INCOME OVER EXPENDITURE</b>	<b>(5,509,237)</b>	<b>1,103,469</b>	<b>714,189</b>	<b>2,926,495</b>
Transfers from Other Funds	0	1,013,191	0	0
<b>FUND BALANCE AT THE BEGINNING OF PERIOD</b>	<b>1,001,425</b>	<b>(4,507,812)</b>	<b>(2,391,152)</b>	<b>(1,676,963)</b>
<b>FUND BALANCE AT THE END OF PERIOD</b>	<b>(4,507,812)</b>	<b>(2,391,152)</b>	<b>(1,676,963)</b>	<b>1,249,532</b>

## Annex 2

### United Nations Environment Programme



<b>Trust Fund for the Protection of the Mediterranean Sea Against Pollution (Fund code: MEL)</b>	
<b>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)</b>	
	<b>Total 2011</b>
<b>Income</b>	
Voluntary contributions	14,675,343
Other/Miscellaneous:	
Interest income	1,128
Miscellaneous income	26,667
<b>Total Income</b>	<b>14,703,138</b>
<b>Expenditure</b>	
Staff and other personnel costs	8,701,618
Contractual services	749,245
Travel	764,797
Operating expenses	2,136,440
Exchange losses	322,499
Acquisitions	247,579
Programme support costs	909,109
<b>Total Expenditure</b>	<b>13,831,287</b>
Excess/(shortfall) of income over expenditure	871,851
Prior periods' adjustments	945,806
<b>Net excess/(shortfall) of income over expenditure</b>	<b>1,817,657</b>
Transfers from/(to) other funds	1,013,191
Fund balances, beginning of period	(4,507,811)
<b>Fund balances, end of period</b>	<b>(1,676,963)</b>
<b>Reserves, end of period</b>	<b>-</b>
<b>Total reserves and fund balances</b>	<b>(1,676,963)</b>
<b>II. Statement of assets, liabilities, reserves and fund balances as at 31 December 2011 (United States Dollars)</b>	
	<b>Total 2011</b>
<b>Assets</b>	
Cash and term deposits	75,046
Accounts receivable:	
Voluntary contributions receivable	3,078,136
Other accounts receivable	745,648
Other assets	4,517
<b>Total assets</b>	<b>3,903,347</b>
<b>Liabilities</b>	
Unliquidated obligations	1,259,400
Accounts payable:	
Inter-fund payable	4,192,367
Other accounts payable	128,543
<b>Total liabilities</b>	<b>5,580,310</b>
<b>Reserves and fund balances</b>	
Cumulative surplus	(1,676,963)
<b>Total reserves and fund balances</b>	<b>(1,676,963)</b>
<b>Total liabilities, reserves and fund balances</b>	<b>3,903,347</b>
 _____ Jeremiah Atuke Chief ACCOUNTS SECTION BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON	
 3 July 2012 	

United Nations Environment Programme



Support of the Mediterranean Action Plan (Fund code: QML)	
<b>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)</b>	
	<b>Total 2011</b>
<b>Income</b>	4,285,932
Voluntary contributions	4,285,932
<b>Total Income</b>	4,285,932
<b>Expenditure</b>	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
<b>Total Expenditure</b>	(164,425)
Excess/(shortfall) of income over expenditure	(602,115)
Prior periods' adjustments	(766,540)
<b>Net excess/(shortfall) of income over expenditure</b>	3,237,716
Fund balances, beginning of period	2,471,176
<b>Fund balances, end of period</b>	-
Reserves, end of period	2,471,176
<b>Total reserves and fund balances</b>	2,471,176
<b>II. Statement of assets, liabilities, reserves and fund balances as at 31 December 2011 (United States Dollars)</b>	
	<b>Total 2011</b>
<b>Assets</b>	
Accounts receivable:	
Inter-fund receivable	2,645,478
Other accounts receivable	514,711
<b>Total assets</b>	3,160,189
<b>Liabilities</b>	422,249
Unliquidated obligations	
Accounts payable:	
Other accounts payable	266,764
<b>Total liabilities</b>	689,013
<b>Reserves and fund balances</b>	2,471,176
Cumulative surplus	2,471,176
<b>Total reserves and fund balances</b>	3,160,189
<b>Total liabilities, reserves and fund balances</b>	3,160,189
	
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**Annex 3**

**United Nations Environment Programme**

<b>Support of the Mediterranean Action Plan (Fund code: QML)</b>	
<b>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)</b>	
	<b>Total 2012</b>
<b>Income</b>	
Voluntary contributions	2,454,475
Other/Miscellaneous:	
Exchange gains	7,714
<b>Total Income</b>	<b>2,462,189</b>
<b>Expenditure</b>	
Staff and other personnel costs	356,710
Contractual services	1,006,582
Travel	106,819
Operating expenses	338,803
Acquisitions	14,300
Programme support costs	162,318
<b>Total Expenditure</b>	<b>1,985,532</b>
Excess/(shortfall) of income over expenditure	476,657
Prior periods' adjustments	(9,920)
<b>Net excess/(shortfall) of income over expenditure</b>	<b>466,737</b>
Fund balances, beginning of period	2,471,178
<b>Fund balances, end of period</b>	<b>2,937,915</b>
<b>Reserves, end of period</b>	<b>-</b>
<b>Total reserves and fund balances</b>	<b>2,937,915</b>
<b>II. Statement of assets, liabilities, reserves and fund balances as at 31 December 2012 (United States Dollars)</b>	
	<b>Total 2012</b>
<b>Assets</b>	
Accounts receivable:	
Inter-fund receivable	2,683,472
Other accounts receivable	511,409
<b>Total assets</b>	<b>3,194,881</b>
<b>Liabilities</b>	
Unliquidated obligations	182,998
Accounts payable:	
Other accounts payable	73,968
<b>Total liabilities</b>	<b>256,966</b>
<b>Reserves and fund balances</b>	
Cumulative surplus	2,937,915
<b>Total reserves and fund balances</b>	<b>2,937,915</b>
<b>Total liabilities, reserves and fund balances</b>	<b>3,194,881</b>
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**United Nations Environment Programme**

<b>Trust Fund for the Protection of the Mediterranean Sea Against Pollution (Fund code: MEL)</b>	
<b>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)</b>	
	<b>Total 2012</b>
<b>Income</b>	
Voluntary contributions	7,362,724
Other/Miscellaneous:	
Interest income	25,670
<b>Total Income</b>	<b>7,388,394</b>
<b>Expenditure</b>	
Staff and other personnel costs	3,597,375
Contractual services	(98,859)
Travel	178,357
Operating expenses	201,475
Exchange losses	207,696
Acquisitions	39,870
Programme support costs	389,650
<b>Total Expenditure</b>	<b>4,515,564</b>
Excess/(shortfall) of income over expenditure	2,872,830
Prior periods' adjustments	53,665
<b>Net excess/(shortfall) of income over expenditure</b>	<b>2,926,495</b>
Fund balances, beginning of period	(1,676,963)
<b>Fund balances, end of period</b>	<b>1,249,532</b>
<b>Reserves, end of period</b>	<b>-</b>
<b>Total reserves and fund balances</b>	<b>1,249,532</b>
<b>II. Statement of assets, liabilities, reserves and fund balances as at 31 December 2012 (United States Dollars)</b>	
	<b>Total 2012</b>
<b>Assets</b>	
Cash and term deposits	162,581
Cash pool - US dollar	2,050,616
Cash pool - Euro	556,837
Accounts receivable:	
Voluntary contributions receivable	1,018,228
Other accounts receivable	183,727
Other assets	52,776
<b>Total assets</b>	<b>4,024,765</b>
<b>Liabilities</b>	
Payments or contributions received in advance	4,744
Unliquidated obligations	180,400
Accounts payable:	
Inter-fund payable	2,547,977
Other accounts payable	14,967
Other liabilities	27,145
<b>Total liabilities</b>	<b>2,775,233</b>
<b>Reserves and fund balances</b>	
Cumulative surplus	1,249,532
<b>Total reserves and fund balances</b>	<b>1,249,532</b>
<b>Total liabilities, reserves and fund balances</b>	<b>4,024,765</b>
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