



REFERENCE: SCBD/RMCS/MR-H/80461

10 July 2012

## NOTIFICATION

**Subject: Biennium Accounts – BE, BY, BZ, VB, BG, BH, BI Trust Funds**

Dear Madam/Sir,

Attached please find the audited financial statements (related to the following Trust Funds) for the biennium 2010-2011 ended 31 December 2011:

1. *General Trust Fund for the Convention on Biological Diversity (BY);*
2. *General Trust Fund for Additional Voluntary Contributions in support of approved activities under the Convention on Biological Diversity (BE);*
3. *General Trust Fund for Voluntary Contributions to Facilitate the Participation of Parties in the Process of the Convention on Biological Diversity (BZ);*
4. *General Trust Fund for Voluntary Contributions to Facilitate the Participation of Indigenous and Local Communities in the work of the Convention on Biological Diversity (VB);*
5. *General Trust Fund for the Core Programme Budget for the Biosafety Protocol (BG);*
6. *Special Voluntary Trust Fund for the Additional Voluntary Contributions in support of approved activities under the Cartagena Protocol on Biosafety (BH); and*
7. *Special Voluntary Trust Fund for Facilitating Participation of Developing Country Parties in the Cartagena Protocol on Biosafety (BI).*

Please accept, Madam/Sir, the assurances of my highest consideration.

Braulio Ferreira de Souza Dias  
Executive Secretary

To: CBD National Focal Points



Convention on  
Biological Diversity

Secretariat of the Convention on Biological Diversity  
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**General Trust Fund for Additional Voluntary Contributions in Support of Approved Activities under the Convention on Biological Diversity**

**1. Statement of income and expenditure and changes in reserves and funds balances**

| (United States Dollars)                                  |                    |                   |                                |
|--|--------------------|-------------------|--------------------------------|
|  | 2010               | 2011              | Total<br>Biennium<br>2010-2011 |
| <b>Income</b>  |                    |                   |                                |
| Voluntary contributions                                  | 8,532,793          | 14,931,941        | 23,464,734                     |
| Interest income  | 71,490             | 200,135           | 271,625                        |
| Miscellaneous income                                     | -                  | -                 | -                              |
| <b>Total income</b>                                      | <b>8,604,283</b>   | <b>15,132,076</b> | <b>23,736,359</b>              |
| <b>Expenditure</b>                                       |                    |                   |                                |
| Staff and other personnel costs                          | 2,755,158          | 3,038,839         | 5,793,995                      |
| Contractual services                                     | 1,189,058          | 3,290,870         | 4,459,928                      |
| Travel   | 1,168,883          | 1,256,743         | 2,425,426                      |
| Operating expenses                                       | 2,914,141          | 1,427,140         | 4,341,281                      |
| Acquisitions   | 91,209             | 34,701            | 125,910                        |
| Programme support costs                                  | 830,338            | 1,031,912         | 1,862,250                      |
| <b>Total expenditure</b>                                 | <b>8,928,585</b>   | <b>10,080,205</b> | <b>19,008,790</b>              |
| <b>Excess/(shortfall) of income over expenditures</b>    | <b>(324,302)</b>   | <b>5,051,871</b>  | <b>4,727,569</b>               |
| Prior period adjustments                                 | (1,830,417)        | (38,390)          | (1,868,807)                    |
| <b>Net excess/(shortfall) of income over expenditure</b> | <b>(2,154,719)</b> | <b>5,015,481</b>  | <b>2,860,762</b>               |
| Transfers from/(to) reserves                             | -                  | -                 | -                              |
| Transfers from/(to) other funds                          | -                  | -                 | -                              |
| Refund to member states and donors                       | (87,567)           | (48,661)          | (136,228)                      |
| <b>Fund balances, beginning of period</b>                | <b>7,624,408</b>   | <b>-</b>          | <b>7,624,408</b>               |
| <b>Fund balances, end of period</b>                      | <b>5,382,122</b>   | <b>4,966,820</b>  | <b>10,348,942</b>              |
| <b>Reserves, beginning of period</b>                     | <b>418,292</b>     | <b>-</b>          | <b>418,292</b>                 |
| Transfers from/(to) funds                                | -                  | -                 | -                              |
| <b>Reserves, end of period</b>                           | <b>418,292</b>     | <b>-</b>          | <b>418,292</b>                 |
| <b>Total reserves and fund balances</b>                  | <b>5,800,414</b>   | <b>4,966,820</b>  | <b>10,767,234</b>              |

**II. Statement of assets, liabilities, reserves and fund balances**

| (United States Dollars)                             |                   |                    |                                |
|---|-------------------|--------------------|--------------------------------|
|   | 2010              | 2011               | Total<br>Biennium<br>2010-2011 |
| <b>Assets</b>                                       |                   |                    |                                |
| Cash and term deposits                              | -                 | -                  | -                              |
| Cash pool - US dollar                               | 4,340,859         | 1,944,323          | 6,285,182                      |
| Cash pool - Euro                                    | 9,508,366         | (3,771,446)        | 5,736,920                      |
| Voluntary contributions receivable                  | -                 | (102)              | (102)                          |
| Inter-fund receivable                               | -                 | 335,306            | 335,306                        |
| Other accounts receivable                           | 108,315           | 6,070              | 114,385                        |
| Other assets  | 9,468             | (9,468)            | -                              |
| <b>Total assets</b>                                 | <b>13,967,008</b> | <b>(1,495,317)</b> | <b>12,471,691</b>              |
| <b>Liabilities</b>                                  |                   |                    |                                |
| Payments or contributions received in advance       | -                 | -                  | -                              |
| Unliquidated obligations                            | 1,277,771         | 268,875            | 1,546,646                      |
| Inter-fund Balances                                 | 6,825,908         | (6,825,908)        | -                              |
| Other Accounts payable                              | 62,915            | 94,896             | 157,811                        |
| <b>Total liabilities</b>                            | <b>8,166,594</b>  | <b>(6,462,137)</b> | <b>1,704,457</b>               |
| <b>Net assets/(liabilities)</b>                     | <b>5,800,414</b>  | <b>4,966,820</b>   | <b>10,767,234</b>              |
| <b>Reserves and fund balances</b>                   |                   |                    |                                |
| Operating reserves                                  | 418,292           | -                  | 418,292                        |
| Cumulative surplus                                  | 5,382,122         | 4,966,820          | 10,348,942                     |
| <b>Total reserves and fund balances</b>             | <b>5,800,414</b>  | <b>4,966,820</b>   | <b>10,767,234</b>              |
| <b>Total liabilities, reserve and fund balances</b> | <b>13,967,008</b> | <b>(1,495,317)</b> | <b>12,471,691</b>              |

*Jeremiah Atuke*  
Jeremiah Atuke  
Chief

ACCOUNTS  
BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON



United Nations Office at Nairobi  
ACCOUNTS SECTION  
Budget and Financial  
Management Service

BEL

07/06/2012

# General Trust Fund for the Convention on Biological Diversity

## 1. Statement of income and expenditure and changes in reserves and funds balances

|  | (United States Dollars) |                   |                                |
|--|-------------------------|-------------------|--------------------------------|
|  | 2010                    | 2011              | Total<br>Biennium<br>2010-2011 |
| <b>Income</b>  |                         |                   |                                |
| Voluntary contributions                                  | 12,357,366              | 12,452,920        | 24,810,286                     |
| Interest income  | 39,003                  | 17,103            | 56,106                         |
| Miscellaneous income                                     | 32,740                  | (31,583)          | 1,157                          |
| <b>Total income</b>                                      | <b>12,429,109</b>       | <b>12,438,440</b> | <b>24,867,549</b>              |
| <b>Expenditure</b>                                       |                         |                   |                                |
| Staff and other personnel costs                          | 8,718,495               | 8,028,581         | 16,747,076                     |
| Contractual services                                     | 193,115                 | (72,035)          | 121,080                        |
| Travel   | 424,072                 | 348,124           | 772,196                        |
| Operating expenses                                       | 606,680                 | 681,431           | 1,288,111                      |
| Acquisitions   | 1,022,110               | 1,724,811         | 2,746,921                      |
| Programme support costs                                  | 1,424,987               | 1,380,494         | 2,805,481                      |
| <b>Total expenditure</b>                                 | <b>12,389,459</b>       | <b>12,091,406</b> | <b>24,480,865</b>              |
| Excess/(shortfall) of income over expenditures           | 39,650                  | 347,034           | 386,684                        |
| Prior period adjustments                                 | (9,423)                 | (223)             | (9,646)                        |
| <b>Net excess/(shortfall) of income over expenditure</b> | <b>30,227</b>           | <b>346,811</b>    | <b>377,038</b>                 |
| Transfers from/(to) reserves                             | -                       | -                 | -                              |
| Transfers from/(to) other funds                          | -                       | -                 | -                              |
| Refund to member states and donors                       | -                       | -                 | -                              |
| Fund balances, beginning of period                       | 1,184,634               | -                 | 1,184,634                      |
| <b>Fund balances, end of period</b>                      | <b>1,214,861</b>        | <b>346,811</b>    | <b>1,561,672</b>               |
| Reserves, beginning of period                            | 1,248,281               | -                 | 1,248,281                      |
| Transfers from/(to) funds                                | -                       | -                 | -                              |
| <b>Reserves, end of period</b>                           | <b>1,248,281</b>        | <b>-</b>          | <b>1,248,281</b>               |
| <b>Total reserves and fund balances</b>                  | <b>2,463,142</b>        | <b>346,811</b>    | <b>2,809,953</b>               |

## II. Statement of assets, liabilities, reserves and fund balances

|   | (United States Dollars) |                  |                                |
|---|-------------------------|------------------|--------------------------------|
|   | 2010                    | 2011             | Total<br>Biennium<br>2010-2011 |
| <b>Assets</b>                                       |                         |                  |                                |
| Cash and term deposits                              | 1,103,443               | 78,719           | 1,182,162                      |
| Cash pool - US dollar                               | 602,469                 | 156,380          | 758,849                        |
| Cash pool - Euro                                    | -                       | 692,654          | 692,654                        |
| Voluntary contributions receivable                  | 682,699                 | 971,564          | 1,654,263                      |
| Inter-fund receivable                               | 369,282                 | (328,763)        | 40,519                         |
| Other accounts receivable                           | 959,117                 | 223,357          | 1,182,474                      |
| Other assets  | 34,782                  | 2,318            | 37,100                         |
| <b>Total assets</b>                                 | <b>3,751,792</b>        | <b>1,796,229</b> | <b>5,548,021</b>               |
| <b>Liabilities</b>                                  |                         |                  |                                |
| Payments or contributions received in advance       | 572,168                 | 1,290,248        | 1,862,416                      |
| Unliquidated obligations                            | 754,157                 | 72,738           | 826,895                        |
| Accounts payable                                    | (37,675)                | 86,432           | 48,757                         |
| <b>Total liabilities</b>                            | <b>1,288,650</b>        | <b>1,449,418</b> | <b>2,738,068</b>               |
| <b>Net assets/(liabilities)</b>                     | <b>2,463,142</b>        | <b>346,811</b>   | <b>2,809,953</b>               |
| <b>Reserves and fund balances</b>                   |                         |                  |                                |
| Operating reserves                                  | 1,248,281               | -                | 1,248,281                      |
| Cumulative surplus                                  | 1,214,861               | 346,811          | 1,561,672                      |
| <b>Total reserves and fund balances</b>             | <b>2,463,142</b>        | <b>346,811</b>   | <b>2,809,953</b>               |
| <b>Total liabilities, reserve and fund balances</b> | <b>3,751,792</b>        | <b>1,796,229</b> | <b>5,548,021</b>               |

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Budget and Financial  
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*SPM*

BYL

07/06/2012

**General Trust Fund for Voluntary Contributions to Facilitate the Participation of Parties in the Process of the Convention on Biological Diversity**

**1. Statement of income and expenditure and changes in reserves and funds balances**

| (United States Dollars)                                  |                  |                  |                                |
|--|------------------|------------------|--------------------------------|
|  | 2010             | 2011             | Total<br>Biennium<br>2010-2011 |
| <b>Income</b>  |                  |                  |                                |
| Voluntary contributions                                  | 2,433,685        | 1,712,893        | 4,146,578                      |
| Interest income  | 10,984           | 11,555           | 22,539                         |
| Miscellaneous income                                     | 41,148           | 74,121           | 115,267                        |
| <b>Total income</b>                                      | <b>2,485,795</b> | <b>1,798,569</b> | <b>4,284,364</b>               |
| <b>Expenditure</b>                                       |                  |                  |                                |
| Staff and other personnel costs                          | -                | -                | -                              |
| Contractual services                                     | -                | -                | -                              |
| Travel   | -                | -                | -                              |
| Operating expenses                                       | 2,819,505        | 756,862          | 3,376,367                      |
| Acquisitions   | -                | -                | -                              |
| Programme support costs                                  | 319,828          | 119,100          | 438,928                        |
| <b>Total expenditure</b>                                 | <b>2,939,333</b> | <b>875,962</b>   | <b>3,815,295</b>               |
| Excess/(shortfall) of income over expenditures           | (453,538)        | 922,607          | 469,069                        |
| Prior period adjustments                                 | -                | -                | -                              |
| <b>Net excess/(shortfall) of income over expenditure</b> | <b>(453,538)</b> | <b>922,607</b>   | <b>469,069</b>                 |
| Transfers from/(to) reserves                             | -                | -                | -                              |
| Transfers from/(to) other funds                          | -                | -                | -                              |
| Refund to member states and donors                       | (330,822)        | -                | (330,822)                      |
| Fund balances, beginning of period                       | 1,021,856        | -                | 1,021,856                      |
| <b>Fund balances, end of period</b>                      | <b>237,496</b>   | <b>922,607</b>   | <b>1,160,103</b>               |
| Reserves, beginning of period                            | -                | -                | -                              |
| Transfers from/(to) funds                                | -                | -                | -                              |
| <b>Reserves, end of period</b>                           | <b>-</b>         | <b>-</b>         | <b>-</b>                       |
| <b>Total reserves and fund balances</b>                  | <b>237,496</b>   | <b>922,607</b>   | <b>1,160,103</b>               |

**II. Statement of assets, liabilities, reserves and fund balances**

| (United States Dollars)                             |                  |                    |                                |
|---|------------------|--------------------|--------------------------------|
|   | 2010             | 2011               | Total<br>Biennium<br>2010-2011 |
| <b>Assets</b>                                       |                  |                    |                                |
| Cash and term deposits                              | -                | -                  | -                              |
| Cash pool - US dollar                               | 137,647          | 480,464            | 598,111                        |
| Cash pool - Euro                                    | 3,006,478        | (2,460,539)        | 545,937                        |
| Voluntary contributions receivable                  | -                | -                  | -                              |
| Inter-fund receivable                               | -                | 31,881             | 31,881                         |
| Other accounts receivable                           | 30,245           | (4,579)            | 25,666                         |
| Other assets  | -                | -                  | -                              |
| <b>Total assets</b>                                 | <b>3,174,368</b> | <b>(1,972,773)</b> | <b>1,201,595</b>               |
| <b>Liabilities</b>                                  |                  |                    |                                |
| Payments or contributions received in advance       | -                | -                  | -                              |
| Unliquidated obligations                            | 14,401           | 27,091             | 41,492                         |
| Inter-fund Balances                                 | 2,922,471        | (2,922,471)        | -                              |
| Other accounts payable                              | -                | -                  | -                              |
| <b>Total liabilities</b>                            | <b>2,936,872</b> | <b>(2,895,380)</b> | <b>41,492</b>                  |
| <b>Net assets/(liabilities)</b>                     | <b>237,496</b>   | <b>922,607</b>     | <b>1,160,103</b>               |
| <b>Reserves and fund balances</b>                   |                  |                    |                                |
| Operating reserves                                  | -                | -                  | -                              |
| Cumulative surplus                                  | 237,496          | 922,607            | 1,160,103                      |
| <b>Total reserves and fund balances</b>             | <b>237,496</b>   | <b>922,607</b>     | <b>1,160,103</b>               |
| <b>Total liabilities, reserve and fund balances</b> | <b>3,174,368</b> | <b>(1,972,773)</b> | <b>1,201,595</b>               |



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BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNODC



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07/06/2012

BZL

**General Trust Fund for Voluntary Contributions to Facilitate the Participation of Indigenous and Local Communities in the Work of the Convention of Biological Diversity**

**1. Statement of income and expenditure and changes in reserves and funds balances**

| (United States Dollars)                                  |                  |                |                                |
|--|------------------|----------------|--------------------------------|
|  | 2010             | 2011           | Total<br>Biennium<br>2010-2011 |
| <b>Income</b>  |                  |                |                                |
| Voluntary contributions                                  | 495,981          | 367,533        | 863,494                        |
| Interest income  | 2,066            | 293            | 2,379                          |
| Miscellaneous income                                     | -                | -              | -                              |
| <b>Total income</b>                                      | <b>498,047</b>   | <b>367,826</b> | <b>865,873</b>                 |
| <b>Expenditure</b>                                       |                  |                |                                |
| Staff and other personnel costs                          | -                | -              | -                              |
| Contractual services                                     | -                | -              | -                              |
| Travel   | -                | -              | -                              |
| Operating expenses                                       | 465,335          | 144,692        | 610,027                        |
| Acquisitions   | -                | -              | -                              |
| Programme support costs                                  | 58,076           | 18,303         | 76,379                         |
| <b>Total expenditure</b>                                 | <b>523,411</b>   | <b>162,995</b> | <b>686,406</b>                 |
| <b>Excess/(shortfall) of income over expenditures</b>    | <b>(25,364)</b>  | <b>204,831</b> | <b>179,467</b>                 |
| Prior period adjustments                                 | (188,425)        | -              | (188,425)                      |
| <b>Net excess/(shortfall) of income over expenditure</b> | <b>(213,789)</b> | <b>204,831</b> | <b>(8,958)</b>                 |
| Transfers from/(to) reserves                             | -                | -              | -                              |
| Transfers from/(to) other funds                          | -                | -              | -                              |
| Refund to member states and donors                       | -                | -              | -                              |
| Fund balances, beginning of period                       | 217,281          | -              | 217,281                        |
| <b>Fund balances, end of period</b>                      | <b>3,472</b>     | <b>204,831</b> | <b>208,303</b>                 |
| Reserves, beginning of period                            | -                | -              | -                              |
| Transfers from/(to) funds                                | -                | -              | -                              |
| Reserves, end of period                                  | -                | -              | -                              |
| <b>Total reserves and fund balances</b>                  | <b>3,472</b>     | <b>204,831</b> | <b>208,303</b>                 |

**II. Statement of assets, liabilities, reserves and fund balances**

| (United States Dollars)                             |                |                  |                                |
|---|----------------|------------------|--------------------------------|
|   | 2010           | 2011             | Total<br>Biennium<br>2010-2011 |
| <b>Assets</b>                                       |                |                  |                                |
| Cash and term deposits                              | -              | -                | -                              |
| Cash pool - US dollar                               | 2,993          | 108,266          | 111,249                        |
| Cash pool - Euro                                    | 566,207        | (486,663)        | 101,544                        |
| Voluntary contributions receivable                  | -              | -                | -                              |
| Inter-fund receivable                               | -              | 5,926            | 5,926                          |
| Other accounts receivable                           | 3,553          | (3,553)          | -                              |
| Other assets  | -              | -                | -                              |
| <b>Total assets</b>                                 | <b>574,753</b> | <b>(356,034)</b> | <b>218,719</b>                 |
| <b>Liabilities</b>                                  |                |                  |                                |
| Payments or contributions received in advance       | -              | -                | -                              |
| Unliquidated obligations                            | 4,900          | 5,516            | 10,416                         |
| Inter-fund Balances                                 | 566,381        | (566,381)        | -                              |
| Other accounts payable                              | -              | -                | -                              |
| <b>Total liabilities</b>                            | <b>571,281</b> | <b>(560,865)</b> | <b>10,416</b>                  |
| <b>Net assets/(liabilities)</b>                     | <b>3,472</b>   | <b>204,831</b>   | <b>208,303</b>                 |
| <b>Reserves and fund balances</b>                   |                |                  |                                |
| Operating reserves                                  | -              | -                | -                              |
| Cumulative surplus                                  | 3,472          | 204,831          | 208,303                        |
| <b>Total reserves and fund balances</b>             | <b>3,472</b>   | <b>204,831</b>   | <b>208,303</b>                 |
| <b>Total liabilities, reserve and fund balances</b> | <b>574,753</b> | <b>(356,034)</b> | <b>218,719</b>                 |

*Signature*

Jeremiah Atuke  
Chief  
ACCOUNTS

BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON



United Nations Office at Nairobi  
**ACCOUNTS SECTION**  
Budget and Financial  
Management Service

07/06/2012

VBL



# General Trust Fund for the Core Programme Budget for the Biosafety Protocol

## 1. Statement of income and expenditure and changes in reserves and funds balances

| (United States Dollars)                                  |                  |                  |                                |
|--|------------------|------------------|--------------------------------|
|  | 2010             | 2011             | Total<br>Biennium<br>2010-2011 |
| <b>Income</b>  |                  |                  |                                |
| Voluntary contributions                                  | 2,567,848        | 2,131,963        | 4,699,811                      |
| Interest income  | 45,647           | 17,166           | 62,813                         |
| Miscellaneous income                                     | 347              | 358              | 705                            |
| <b>Total income</b>                                      | <b>2,613,842</b> | <b>2,149,487</b> | <b>4,763,329</b>               |
| <b>Expenditure</b>                                       |                  |                  |                                |
| Staff and other personnel costs                          | 2,255,429        | 1,781,845        | 4,037,274                      |
| Contractual services                                     | 27,614           | 81,820           | 89,434                         |
| Travel   | 39,273           | 49,436           | 88,709                         |
| Operating expenses                                       | 170,468          | 195,231          | 365,699                        |
| Acquisitions   | 168,226          | 192,578          | 360,804                        |
| Programme support costs                                  | 344,541          | 291,069          | 635,610                        |
| <b>Total expenditure</b>                                 | <b>3,005,551</b> | <b>2,571,979</b> | <b>5,577,530</b>               |
| Excess/(shortfall) of income over expenditures           | (391,709)        | (422,492)        | (814,201)                      |
| Prior period adjustments                                 | -                | -                | -                              |
| <b>Net excess/(shortfall) of income over expenditure</b> | <b>(391,709)</b> | <b>(422,492)</b> | <b>(814,201)</b>               |
| Transfers from/(to) reserves                             | -                | -                | -                              |
| Transfers from/(to) other funds                          | -                | -                | -                              |
| Refund to member states and donors                       | -                | -                | -                              |
| Fund balances, beginning of period                       | 2,081,181        | -                | 2,081,181                      |
| Fund balances, end of period                             | 1,669,472        | (422,492)        | 1,246,980                      |
| Reserves, beginning of period                            | 272,700          | -                | 272,700                        |
| Transfers from/(to) funds                                | -                | -                | -                              |
| Reserves, end of period                                  | 272,700          | -                | 272,700                        |
| <b>Total reserves and fund balances</b>                  | <b>1,942,172</b> | <b>(422,492)</b> | <b>1,519,680</b>               |

## II. Statement of assets, liabilities, reserves and fund balances

| (United States Dollars)                             |                  |                  |                                |
|---|------------------|------------------|--------------------------------|
|   | 2010             | 2011             | Total<br>Biennium<br>2010-2011 |
| <b>Assets</b>                                       |                  |                  |                                |
| Cash and term deposits                              | -                | -                | -                              |
| Cash pool - US dollar                               | 1,448,682        | (518,731)        | 929,951                        |
| Cash pool - Euro                                    | -                | 848,830          | 848,830                        |
| Voluntary contributions receivable                  | 132,678          | 191,296          | 323,974                        |
| Inter-fund receivable                               | 896,550          | (846,871)        | 49,679                         |
| Other accounts receivable                           | 23,154           | (9,787)          | 13,367                         |
| Other assets  | 15,538           | (7,832)          | 7,706                          |
| <b>Total assets</b>                                 | <b>2,516,602</b> | <b>(343,095)</b> | <b>2,173,507</b>               |
| <b>Liabilities</b>                                  |                  |                  |                                |
| Payments or contributions received in advance       | 473,800          | 98,965           | 572,765                        |
| Unliquidated obligations                            | 75,484           | (1,891)          | 73,593                         |
| Accounts payable                                    | 25,146           | (17,677)         | 7,469                          |
| <b>Total liabilities</b>                            | <b>574,430</b>   | <b>79,397</b>    | <b>653,827</b>                 |
| <b>Net assets/(liabilities)</b>                     | <b>1,942,172</b> | <b>(422,492)</b> | <b>1,519,680</b>               |
| <b>Reserves and fund balances</b>                   |                  |                  |                                |
| Operating reserves                                  | 272,700          | -                | 272,700                        |
| Cumulative surplus                                  | 1,669,472        | (422,492)        | 1,246,980                      |
| <b>Total reserves and fund balances</b>             | <b>1,942,172</b> | <b>(422,492)</b> | <b>1,519,680</b>               |
| <b>Total liabilities, reserve and fund balances</b> | <b>2,516,602</b> | <b>(343,095)</b> | <b>2,173,507</b>               |

*Jeremiah Atuke*

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07/06/2012

# Special Voluntary Trust Fund for the Additional Voluntary Contributions in Support of Approved Activities

## 1. Statement of Income and expenditure and changes in reserves and funds balances

| (United States Dollars)                                  |                 |                |                                |
|--|-----------------|----------------|--------------------------------|
|  | 2010            | 2011           | Total<br>Biennium<br>2010-2011 |
| <b>Income</b>  |                 |                |                                |
| Voluntary contributions                                  | 797,115         | 583,531        | 1,380,646                      |
| Interest income  | 6,288           | 9,745          | 16,033                         |
| Miscellaneous income                                     | -               | 1,365          | 1,365                          |
| <b>Total income</b>                                      | <b>803,403</b>  | <b>574,641</b> | <b>1,378,044</b>               |
| <b>Expenditure</b>                                       |                 |                |                                |
| Staff and other personnel costs                          | 82,682          | 821            | 83,503                         |
| Contractual services                                     | 27,290          | 12,425         | 39,715                         |
| Travel   | 350,427         | 119,759        | 470,186                        |
| Operating expenses                                       | 307,208         | 316,282        | 623,488                        |
| Acquisitions   | -               | -              | -                              |
| Programme support costs                                  | 93,223          | 57,439         | 150,662                        |
| <b>Total expenditure</b>                                 | <b>840,828</b>  | <b>506,726</b> | <b>1,347,554</b>               |
| <b>Excess/(shortfall) of income over expenditures</b>    | <b>(37,425)</b> | <b>67,915</b>  | <b>30,490</b>                  |
| Prior period adjustments                                 | -               | -              | -                              |
| <b>Net excess/(shortfall) of income over expenditure</b> | <b>(37,425)</b> | <b>67,915</b>  | <b>30,490</b>                  |
| Transfers from/(to) reserves                             | -               | -              | -                              |
| Transfers from/(to) other funds                          | -               | -              | -                              |
| Refund to member states and donors                       | (27,676)        | -              | (27,676)                       |
| <b>Fund balances, beginning of period</b>                | <b>564,895</b>  | <b>-</b>       | <b>564,895</b>                 |
| <b>Fund balances, end of period</b>                      | <b>499,794</b>  | <b>67,915</b>  | <b>567,709</b>                 |
| <b>Reserves, beginning of period</b>                     | <b>-</b>        | <b>-</b>       | <b>-</b>                       |
| <b>Transfers from/(to) funds</b>                         | <b>-</b>        | <b>-</b>       | <b>-</b>                       |
| <b>Reserves, end of period</b>                           | <b>-</b>        | <b>-</b>       | <b>-</b>                       |
| <b>Total reserves and fund balances</b>                  | <b>499,794</b>  | <b>67,915</b>  | <b>567,709</b>                 |

## II. Statement of assets, liabilities, reserves and fund balances

| (United States Dollars)                             |                |                  |                                |
|---|----------------|------------------|--------------------------------|
|   | 2010           | 2011             | Total<br>Biennium<br>2010-2011 |
| <b>Assets</b>                                       |                |                  |                                |
| Cash and term deposits                              | -              | -                | -                              |
| Cash pool - US dollar                               | 310,427        | 24,838           | 335,265                        |
| Cash pool - Euro                                    | 612,605        | (308,586)        | 308,019                        |
| Voluntary contributions receivable                  | -              | -                | -                              |
| Inter-fund receivable                               | -              | 17,900           | 17,900                         |
| Other accounts receivable                           | 1,896          | 33,401           | 35,097                         |
| Other assets  | -              | -                | -                              |
| <b>Total assets</b>                                 | <b>924,728</b> | <b>(230,447)</b> | <b>694,281</b>                 |
| <b>Liabilities</b>                                  |                |                  |                                |
| Payments or contributions received in advance       | -              | -                | -                              |
| Unliquidated obligations                            | 3,548          | 108,622          | 112,170                        |
| Inter-fund Balances                                 | 418,841        | (418,841)        | -                              |
| Other accounts payable                              | 2,545          | 11,857           | 14,402                         |
| <b>Total liabilities</b>                            | <b>424,934</b> | <b>(298,362)</b> | <b>126,572</b>                 |
| <b>Net assets/(liabilities)</b>                     | <b>499,794</b> | <b>67,915</b>    | <b>567,709</b>                 |
| <b>Reserves and fund balances</b>                   |                |                  |                                |
| Operating reserves                                  | -              | -                | -                              |
| Cumulative surplus                                  | 499,794        | 67,915           | 567,709                        |
| <b>Total reserves and fund balances</b>             | <b>499,794</b> | <b>67,915</b>    | <b>567,709</b>                 |
| <b>Total liabilities, reserve and fund balances</b> | <b>924,728</b> | <b>(230,447)</b> | <b>694,281</b>                 |

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07/06/2012

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**Special Voluntary Trust Fund for Facilitating Participation of Developing Country Parties and Small Island Developing States and Economies in Transition**

**1. Statement of income and expenditure and changes in reserves and funds balances**

|  | (United States Dollars) |                 |                                |
|--|-------------------------|-----------------|--------------------------------|
|  | 2010                    | 2011            | Total<br>Biennium<br>2010-2011 |
| <b>Income</b>  |                         |                 |                                |
| Voluntary contributions                                  | 117,102                 | -               | 117,102                        |
| Interest income  | 2,517                   | 2,500           | 5,017                          |
| Miscellaneous income                                     | -                       | -               | -                              |
| <b>Total income</b>                                      | <b>119,619</b>          | <b>2,500</b>    | <b>122,119</b>                 |
| <b>Expenditure</b>                                       |                         |                 |                                |
| Staff and other personnel costs                          | -                       | -               | -                              |
| Contractual services                                     | -                       | -               | -                              |
| Travel   | -                       | -               | -                              |
| Operating expenses                                       | 202,331                 | (24,023)        | 178,308                        |
| Acquisitions   | -                       | -               | -                              |
| Programme support costs                                  | 22,888                  | (194)           | 22,692                         |
| <b>Total expenditure</b>                                 | <b>225,217</b>          | <b>(24,217)</b> | <b>201,000</b>                 |
| <b>Excess/(shortfall) of income over expenditures</b>    | <b>(105,598)</b>        | <b>26,717</b>   | <b>(78,881)</b>                |
| Prior period adjustments                                 | -                       | -               | -                              |
| <b>Net excess/(shortfall) of income over expenditure</b> | <b>(105,598)</b>        | <b>26,717</b>   | <b>(78,881)</b>                |
| Transfers from/(to) reserves                             | -                       | -               | -                              |
| Transfers from/(to) other funds                          | -                       | -               | -                              |
| Refund to member states and donors                       | -                       | -               | -                              |
| Fund balances, beginning of period                       | 265,022                 | -               | 265,022                        |
| <b>Fund balances, end of period</b>                      | <b>159,424</b>          | <b>26,717</b>   | <b>186,141</b>                 |
| Reserves, beginning of period                            | -                       | -               | -                              |
| Transfers from/(to) funds                                | -                       | -               | -                              |
| <b>Reserves, end of period</b>                           | <b>-</b>                | <b>-</b>        | <b>-</b>                       |
| <b>Total reserves and fund balances</b>                  | <b>159,424</b>          | <b>26,717</b>   | <b>186,141</b>                 |

**ii. Statement of assets, liabilities, reserves and fund balances**

|   | (United States Dollars) |                 |                                |
|---|-------------------------|-----------------|--------------------------------|
|   | 2010                    | 2011            | Total<br>Biennium<br>2010-2011 |
| <b>Assets</b>                                       |                         |                 |                                |
| Cash and term deposits                              | -                       | -               | -                              |
| Cash pool - US dollar                               | 97,228                  | (2,555)         | 94,673                         |
| Cash pool - Euro                                    | 147,464                 | (61,050)        | 86,414                         |
| Voluntary contributions receivable                  | -                       | -               | -                              |
| Inter-fund receivable                               | -                       | 5,054           | 5,054                          |
| Other accounts receivable                           | 3,773                   | (3,773)         | -                              |
| Other assets  | -                       | -               | -                              |
| <b>Total assets</b>                                 | <b>248,465</b>          | <b>(62,324)</b> | <b>186,141</b>                 |
| <b>Liabilities</b>                                  |                         |                 |                                |
| Payments or contributions received in advance       | -                       | -               | -                              |
| Unliquidated obligations                            | 1,492                   | (1,492)         | -                              |
| Inter-fund Balances                                 | 87,549                  | (87,549)        | -                              |
| Other accounts payable                              | -                       | -               | -                              |
| <b>Total liabilities</b>                            | <b>89,041</b>           | <b>(89,041)</b> | <b>-</b>                       |
| <b>Net assets/(liabilities)</b>                     | <b>159,424</b>          | <b>26,717</b>   | <b>186,141</b>                 |
| <b>Reserves and fund balances</b>                   |                         |                 |                                |
| Operating reserves                                  | -                       | -               | -                              |
| Cumulative surplus                                  | 159,424                 | 26,717          | 186,141                        |
| <b>Total reserves and fund balances</b>             | <b>159,424</b>          | <b>26,717</b>   | <b>186,141</b>                 |
| <b>Total liabilities, reserve and fund balances</b> | <b>248,465</b>          | <b>(62,324)</b> | <b>186,141</b>                 |

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