



United Nations

ICCD/COP(11)/10



## **Convention to Combat Desertification**

Distr.: General  
23 July 2013

English only

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### **Conference of the Parties**

#### **Eleventh session**

Windhoek, Namibia, 16–27 September 2013

Item 9 (b) of the provisional agenda

#### **Programme and budget**

#### **Financial performance for the Convention trust funds**

### **Audited financial statements for the Convention trust funds for the biennium ended 31 December 2011, including the report of the United Nations Board of Auditors**

#### *Summary*

By its decision 10/COP.10, the Conference of the Parties (COP) requested the Executive Secretary to report to the COP at its eleventh session on the financial status of the Convention's trust funds.

This document contains the audited financial statements of the United Nations Convention to Combat Desertification for the biennium ended 31 December 2011, issued as received without formal editing and with the original pagination.



**BOARD OF AUDITORS**

FAX: 1 (212) 963.3684

30 July 2012

Dear Mr. Gnacadja,

**Subject: Audited Financial Statements and Report of the Board of Auditors**

I am pleased to enclose a copy of the audited financial statements of the United Nations to Combat Desertification for the biennium ended 31 December 2011 along with the report Board of Auditors on thereon.

Sincerely yours,



Anjana Das  
Executive Secretary

Mr. Luc Gnacadja  
Executive Secretary  
UNCCD  
Bonn, Germany



**United Nations**

# **Report of the United Nations Board of Auditors**

**on the financial statements of the**

**United Nations Convention to  
Combat Desertification**

**for the biennium ended 31 December 2011**



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## **Chapter I**

### **Report of the Board of Auditors on the financial statements:**

#### **Audit opinion**

#### **Report on the financial statements**

We have audited the accompanying financial statements of the United Nations Convention to Combat Desertification (UNCCD) which comprise the statement of income, expenditure and changes in reserve and fund balances for the biennium 2010-2011 ended 31 December 2011 (Statement I) ; the statement of assets, liabilities and reserves and fund balances (Statement II) as at 31 December 2011; the statement of cash flow (Statement III), and the core budget statement of appropriation (Statement IV) as at 31 December 2011; and the schedules and explanatory notes thereto.

#### *Management's responsibility for the Financial Statements*

The Executive Secretary of the UNCCD secretariat is responsible for the preparation and fair presentation of these financial statements in accordance with the United Nations system accounting standards and for such internal control as he deems necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

*Auditor's responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with the International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit includes performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

*Opinion*

In our opinion, the financial statements present fairly, in all material respects, the financial position of the United Nations Convention to Combat Desertification as at 31 December 2011 and its financial performance and cash flows for the biennium then ended in accordance with the United Nations system accounting standards.

**Report on Other Legal and Regulatory Requirements**

Furthermore, in our opinion, the transactions of the United Nations Convention to Combat Desertification that have come to our notice, or which we have tested as part of our audit, have in all significant respects been in accordance with the Financial Regulations and Rules of the United Nations and legislative authority.

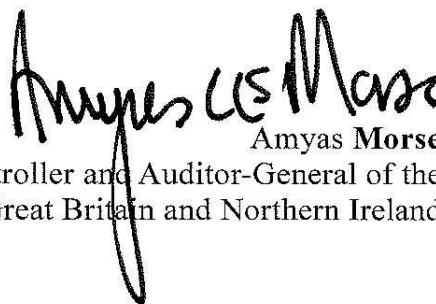
In accordance with article VII of the Financial Regulations and Rules of the United Nations and the related annex, we have also issued a long-form report on our audit of the financial statements on the United Nation Convention to Combat Desertification.



**Liu Jiayi**  
Auditor-General of China  
Chairman, United Nations Board of Auditors  
(Lead Auditor)



**Terence Nombembe**  
Auditor-General of South Africa



**Amyas Morse**  
Comptroller and Auditor-General of the  
United Kingdom of Great Britain and Northern Ireland

30 June 2012

## **Chapter II**

### **Long-form report of the Board of Auditors**

#### **Summary**

The Board of Auditors (the Board) has audited the financial statements and reviewed the operations of the United Nations Convention to Combat Desertification (UNCCD) for the biennium ended 31 December 2011. The audit was carried out at UNCCD's headquarters in Bonn, Germany.

#### **Audit opinion**

In the Board's opinion, the financial statements present fairly, in all material respects, the financial position of the UNCCD as at 31 December 2011 and the results of operations and cash flows for the biennium then ended and have been properly prepared in accordance with the United Nations system accounting standards.

#### **Financial overview and management**

For the biennium 2010-2011, total income of UNCCD was \$33.32 million while total expenditures amounted to \$32.97 million. As at the end of biennium 2010-2011, the total assets of UNCCD were \$15.06 million and the total liabilities amounted to \$11.58 million.

For the period under review, the Board noted that the financial information relating to voluntary contributions of Global Mechanism (GM, a subsidiary of UNCCD) was not disclosed in UNCCD's financial statements, while the core budget of GM was included therein. The Board noted that the total voluntary contributions budget for the GM was EUR 8.31 million while the actual amount of contributions was not available. In October 2011, the Conference of Parties (COP) requested the Executive Secretary to ensure that all accounts managed by the GM are under one single administrative regime administered by the United Nations Office at Geneva and managed under the Financial Regulations and Rules of the United Nations. UNCCD would consolidate the GM's financial information into UNCCD's financial statements in the next biennium, contingent upon the establishment of a new trust fund for the GM and the transfer of the accounts to the UNCCD secretariat.

### **IPSAS implementation**

UNCCD is planning to implement IPSAS in 2014. The Board examined the UNCCD's preparedness for the implementation of IPSAS and noted that while the implementation team was established, UNCCD had no steering committee and had not developed an action plan. At the time of reporting, the Board was informed by the UN IPSAS implementation team that UNCCD was not in the list of participants which will follow up the instructions given by the UN implementation team. Given the complexity of the implementation of IPSAS, the Board is concerned about the adequacy of the preparation of IPSAS

implementation which could expose UNCCD to a high risk of failure to implement IPSAS in a timely manner.

### **Human resources management**

The Board reviewed a sample of 15 recruitment cases and noted the following deficiencies in staff selection process: (a) some of the shortlisted candidates had not been interviewed but no justifications were kept on record; and (b) two of three members in the interview panel were from the Central Review Body (CRB) and the candidate finally selected for the position was the vice chairperson of CRB.

The Board also reviewed a sample of 71 consultants and individual contractors (CIC) contracts, and noted that 43 CICs (61 per cent) were selected through sole-source without justifications documented, and the whole selection process for consultants or individual contractors was not properly documented.

### **Follow-up of previous recommendations**

Of the 11 recommendations made for the biennium 2008-2009, seven (64 per cent) was fully implemented; three (27 per cent) were under implementation; and one (9 per cent) concerning website languages was not implemented. The three recommendations under implementation relate to the development of a funding strategy for end-of-service liabilities, guidelines for the application of Results-based Management as well as an IPSAS adoption plan.



Given the significance of an IPSAS adoption plan for the implementation of IPSAS, the Board highlights the importance of implementing this recommendation.

### **Recommendations**

The Board has made a number of recommendations based on its audit. The main recommendations are that UNCCD:

**(a) Consolidate the financial statements of the Secretariat and the Global Mechanism in accordance with the requirements of the Conference of Parties (COP);**

**(b) Expedite its preparation for the implementation of IPSAS, including but not limited to establishing an implementation team, developing a detailed action plan and actively communicate with the UN Headquarters IPSAS implementation team;**

**(c) Comply with the requirement of the Administrative Instruction on Staff Selection System with regard to representation of women on assessment panels; ensure that justifications are properly recorded where the shortlisted candidates are not interviewed; and avoid any conflict of interest in the composition of interview panel;**

**(d) Fully document and justify its selection of consultants and individual contracts through sole-source; maintain the complete records of**

**advertising, selection and evaluation process of consultants and individual contractors, as well as justifications for recruiting consultants and individual contractors through sole-source; and ensure that contracts for consultants and individual contractors are signed before their effective dates.**

**A. Mandate, scope and methodology**

1. The United Nations Convention to Combat Desertification (UNCCD or the Convention) was established in 1994 and is the sole legally binding international agreement linking environment and development to sustainable land management. The Convention, together with its 194 Parties, addresses specifically the arid, semi-arid and dry sub-humid areas, known as the dry lands, where some of the most vulnerable ecosystems and peoples can be found. In the 10-Year Strategy of the UNCCD (2008-2018) that was adopted in 2007, the Parties to the Convention further specified their goals: "to forge a global partnership to reverse and prevent desertification/land degradation and to mitigate the effects of drought in affected areas in order to support poverty reduction and environmental sustainability".

2. The Board of Auditors (the Board) has audited the financial statements of the United Nations Convention to Combat Desertification (UNCCD) and has reviewed its operations for the financial period from 1 January 2010 to 31 December 2011 in accordance with General Assembly (GA) resolution 74 (I) of

1946. The audit was conducted in conformity with Article VII of the Financial Regulations and Rules of the United Nations (UNFRR) and the annex thereto, as well as the International Standards on Auditing. Those standards require that the Board comply with ethical requirements and plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free from material misstatement.

3. The audit was conducted primarily to enable the Board to form an opinion as to whether the financial statements presented fairly the financial position of UNCCD as at 31 December 2011 and the results of its operations and cash flows for the biennium then ended, in accordance with the United Nations system accounting standards (UNSAS). This included an assessment as to whether the expenditures recorded in the financial statements had been incurred for the purposes approved by the governing bodies and whether income and expenditures had been properly classified and recorded in accordance with the UNFRR. The audit included a general review of financial systems and internal controls and a test examination of the accounting records and other supporting evidence to the extent that the Board considered necessary to form an opinion on the financial statements.

4. In addition to the audit of the accounts and financial transactions, the Board carried out reviews of UNCCD operations under financial regulation 7.5. This allows the Board to make observations with respect to the efficiency of the financial procedures, the accounting system, the internal financial controls and, in

general, the administration and management of UNCCD operations. The Board also followed-up on its previous recommendations and addressed these matters in the relevant sections of this report.

5. The Board reported the results of its interim audit to the UNCCD in the form of a management letter containing detailed observations and recommendations.

6. The present report covers matters that, in the opinion of the Board, should be brought to the attention of the Conference of the Parties (COP). The Board's observations and conclusions were discussed with the UNCCD Secretariat, whose views have been appropriately reflected in the report.

## **B. Findings and recommendations**

### **1. Follow-up of previous recommendations**

7. Of the 11 recommendations made for the biennium 2008-2009, seven (64 per cent) were fully implemented; three (27 per cent) were under implementation; and one (nine per cent) concerning website languages was not implemented. Details of the status of implementation are included in the Annex.

8. Given that all three recommendations are of ongoing nature, the Board has no overall major concern. However, considering the significance of the IPSAS adoption plan for the successful and timely implementation of IPSAS, the Board

would like to highlights the importance of implementing this recommendation as reflected in the present report.

## **2. Financial overview and management**

9. For the biennium 2010-2011, total income of UNCCD was \$33.32 million while total expenditures amounted to \$32.97 million. As at the end of biennium 2010-2011, the total assets of the UNCCD were \$15.06 million while the total liabilities amounted to \$11.58 million.

### *Non-disclosure of voluntary contributions of Global Mechanism in UNCCD's financial statements*

10. In its analytical review of UNCCD's financial statements for 2010-2011, the Board noted that the financial information relating to voluntary contributions of the Global Mechanism (a subsidiary of the UNCCD, hereafter GM) was not disclosed in UNCCD's financial statements, while the core budget of GM was included therein. The Board noted that GM had a total voluntary contributions budget of EUR 8.31 million for the biennium 2010-2011 while the actual contributions and expenditures was not available. The Board raised this issue at its interim audit in 2011.

11. UNCCD explained that per the Conference of Parties' (COP, UNCCD's governing body) decision, UNCCD was not in a position to monitor the income and expenditure of the GM. Following the Board's recommendation at the interim

audit in 2011, the Conference of Parties (COP) had decided in October 2011 to delegate this authority to the Secretariat.

12. UNCCD further explained that since the accounts of GM currently were kept by International Fund Agricultural Development (IFAD), given the tight time left in the current biennium, it would not be practical to consolidate the financial statements of GM into those of Secretariat for the biennium 2010-2011. The consolidation of the financial statements for both GM and UNCCD secretariat would be undertaken once the accounts of the GM had been moved from the IFAD to the United Nations Office at Geneva (UNOG) for the next biennium, in accordance with Decision 6/COP.10 taken in October 2011.

**13. UNCCD agreed with the Board's recommendation to consolidate the financial statements of the Secretariat and the Global Mechanism in accordance with the requirements of the Conference of Parties (COP).**

*Non-disclosure of contributions in-kind*

14. UNCCD secretariat reported that it had received \$8.25 million of contributions in-kind through partnerships for the biennium 2010-2011. The contributions were used to support the activities in the 2010-2011 work programmes. However, these contributions in-kind from partner organizations were neither disclosed on the face of financial statements nor in the notes thereto.

15. The Board is of the view that voluntary contributions in-kind from partner organizations represent a significant component of resources of UNCCD secretariat. Non-disclosure of these resources in the financial statements is not in compliance with the requirements of UNSAS, and would result in incomplete contributions reflected in the financial statements.

16. Subsequent to the audit, UNCCD disclosed these contributions in-kind in Note 14 to its revised financial statements. Considering this, the Board does not make a recommendation in this regard.

### **3. Implementation of International Public Sector Accounting Standards (IPSAS)**

#### *Slow progress towards the implementation of IPSAS*

17. The General Assembly, in its resolution 60/283, approved the adoption of IPSAS for the presentation of the financial statements within the United Nations system. UNCCD decided to adopt IPSAS in 2014 following the timeline of the UN Secretariat.

18. During the audit, the Board examined the UNCCD's preparedness for the implementation of IPSAS, including the examination on the establishment of steering committee and implementation team, the development of action plan, the communication with the UN Headquarters IPSAS implementation team and other related matters. While UNCCD asserted that a provision had been made in the

budget for the biennium 2012-2013 to hire an accountant to prepare the IPSAS adoption plan, the Board noted that no steering committee and implementation team had been established, nor action plan had been developed as of the time of audit.

19. At the time of reporting, the Board was informed by the UN IPSAS implementation team that UNCCD was not in the list of participants which will follow up the instructions given by the UN implementation team. The Board was informed that UNCCD has been a member of the Task Force on Accounting Standards since last year and receives regular updates on the progress of implementation system-wide. UNCCD only knew in February 2012 that UNOG (its accounting service provider) was scheduled to implement IPSAS using a phased-approach starting in 2014.

20. The Board is concerned about the strategy for UNCCD to implement IPSAS. Given the complexity of the implementation of IPSAS, the Board considers that the inadequate preparation of IPSAS implementation could expose UNCCD to a high risk failure to implement IPSAS in a timely manner.

21. **The Board recommends that the UNCCD expedite its preparation for the implementation of IPSAS, including but not limited to establishing an implementation team, developing a detailed action plan and to actively communicate with the UN Headquarters IPSAS implementation team.**



#### 4. Human resources management

##### *Deficiencies in staff selection*

22. In the biennium 2010-2011, there were 20 recruitment cases in UNCCD secretariat. The Board reviewed a sample of 15 recruitment cases, including eight for Professional, four for General services and three for temporary posts, and noted the following deficiencies that might reduce the transparency and fairness of the staff selection:

- In one case, two of three members in the interview panel were from the Central Review Body (CRB). And the candidate finally selected for the position was the vice chairperson of CRB. The Board was later informed that the candidate did not sit on the CRB to review the case;
- In four cases there was no female member in the assessment panel which is not in line with the requirement of Administrative Instruction on Staff selection System (ST/AI/2010/3); and
- In five cases, some of the shortlisted candidates had not been interviewed and no justifications were kept on record.

23. **UNCCD agreed with the Board's recommendation to: (a) comply with the requirement of the Administrative Instruction on Staff Selection System with regard to representation of women on assessment panels; (b) ensure**

**that justifications are properly recorded where the shortlisted candidates are not interviewed; and (c) avoid any conflict of interest in the composition of interview panel.**

*Actual incumbents exceeding approved Posts of level P3 and level P4*

24. As per the United Nations Convention to Combat Desertification, the UNCCD secretariat shall implement decisions of the COP. In Decision 9/COP.9, the COP approved three posts of level P3 and 6 posts of level P4 respectively in the UNCCD secretariat for 2010-2011. But the Board noted that the actual incumbents of level P3 and level P4 were four and eight respectively, resulting in an increase of \$0.4 million in the personnel cost. Such additional costs were covered by savings from vacant posts. The Board was later informed that one of level P3 post was a temporary appointment.

25. **UNCCD agreed with the Board's recommendation to report to the Conference of Parties any adjustments to its decision regarding the staffing table.**

*Deficiencies in the selection and management of consultants and individual contractors*

26. UNCCD secretariat entered 201 contracts of consultants and individual contractors (CIC) with 137 CICs from 45 countries in the biennium 2010-2011. The Board reviewed a sample of 71 contracts (35 per cent), and noted the

following deficiencies that might compromise the competitiveness and transparency of consultants and individual contractors' selection:

- 43 CICs (61 per cent) were selected through sole-source without justifications documented;
- There was no documentation of the advertisement, short-list, evaluation and selection of the candidates, and verification of candidates' experiences and/or credentials by programme managers; and
- The signature dates of 15 contracts were later than their effective dates with the longest delay of up to 191 days.

**27. The Board recommends that UNCCD : (a) fully document and justify its selection of consultants and individual contracts through sole-source; (b) maintain complete records of advertising, selection and evaluation process of consultants and individual contractors, as well as justifications for recruiting consultants and individual contractors through sole-source; and (c) ensure that contracts for consultants and individual contractors are signed before their effective dates.**

## **5. Travel management**

### *Late booking of air tickets*

28. In 2010-2011, the total travel cost amounted to \$4.9 million, accounting for 15 per cent of the total expenditure of UNCCD. Included in the total travel cost of \$4.9 million, the cost of air tickets was \$2.5 million, standing for 51 per cent of the travel cost for the biennium 2010-2011.

29. According to an analysis of Carlson Wagonlit Travel Management Institute based on 33,639 transactions by 46 companies on 13 representative domestic and international routes worldwide in 2007, the average ticket price rises by approximately two per cent for each day closer to the departure date. Depending on the class of travel and route the average ticket price can be lower than 50 per cent when booked at least 14 days in advance.

30. The Board reviewed the UNCCD's travel reports and noted that there was no information regarding the travel application and approval date, air ticket booking date, issuing date, and departure date. The Board further noted that in eight air travel cases, seven travel tickets were issued less than 14 days from departure date, and in another six cases, the travel request dates were less than 14 days from departure date.

31. UNCCD agreed with the Board's recommendation to take effective measures to strengthen the management of tickets booking to reduce the travel costs.

32. UNCCD commented that during the audit it had drafted a new travel policy stating that all tickets for official travel should be purchased by the Secretariat at least four weeks in advance of the actual travel.

## 6. Project management

### *Delay in project implementation*

33. In October 2006, the UNCCD Secretariat was provided with voluntary contributions of \$2 million to support the implementation of the Convention in the South Pacific Island nations. The Secretariat divided this contribution into two parts. The main part, amounting to \$1.35 million, was to be disbursed to 15 projects in the south pacific countries and Timor Leste, while the rest was for the Secretariat to coordinate and evaluate these projects' implementation.

34. In an interim audit in 2011, the Board noted delays in all the above 15 projects, noting that \$558,000 (41 per cent of project budget) had not been disbursed to the related countries. In particular, two countries had not signed Memoranda of Understanding (MOUs) with the Secretariat while the mid-term project assessment reports for the other 13 projects had not been collected.

35. Subsequent to the interim audit, the Secretariat urged the countries to expedite the project implementation and ten of the South Pacific States had completed the project with three projects still under implementation as of the final audit. However, the two countries had not submitted their project proposals, and MOUs had not yet been signed.

36. The Board is of the view that delays in project implementation will delay the expected benefits of these projects for southern Pacific Ocean countries.

37. **UNCCD agreed with the Board's recommendation to coordinate with the related countries to expedite the implementation of projects.**

## **7. Non-expendable property management**

38. Non-expendable property (NEP) consists of property and equipment valued at \$1,500 or more per unit at the time of purchase and with a serviceable life of five years or more. As disclosed in Note 12 to the financial statements, the value of NEP in UNCCD as at 31 December 2011 amounted to \$1.15 million, a 58 per cent increase compared to the previous period.

### *Deficiencies in NEP management*

39. The UNCCD Secretariat, as previously recommended by the Board, conducted a physical verification in March 2012 and updated the NEP database accordingly. The Board reviewed the NEP records, conducted a physical check and identified the following deficiencies:

- 277 items of IT equipment purchased before 2003 with a purchase cost of \$317,492 were unserviceable and had been neither written off or disposed of;
- Information in the NEP inventory list was incomplete. For example, prices of 213 items (29 per cent of all NEP items) were not recorded;
- A physical check on a sample of 81 NEP items revealed that two items valued at EUR 688 could not be located; while 35 items (43 per cent) had discrepancies between the asset records and the actual physical counts.

40. UNCCD explained that a list of equipment to be written-off was being prepared and would be submitted to the Local Property Survey Board in 2012.

41. **UNCCD agreed with the Board's recommendation to (a) expedite the write-off and disposal of unserviceable items and update the inventory lists accordingly; and (b) reconcile the discrepancies to ensure the completeness and accuracy of the non-expendable property records.**

**8. Information and communication technology**

*Lack of offsite backup and disaster recovery*

42. The Board noted that there was no offsite backup for 17 servers in the Secretariat, including mail server, file server, web server and database server which were running critical mission services. In addition, a disaster recovery arrangement was still in the start-up phase. The Board considers that lack of offsite backup for the important data presents a risk to the business continuity of the organization.

43. **UNCCD agreed with the Board's recommendation to store offsite all critical backup media, documentation and other Information Technology (IT) resources necessary for IT recovery and business continuity plans, and finalize the implementation of the disaster recovery server.**

**C. Disclosures by management**

**1. Write-off of cash, receivables and property**

44. UNCCD reported no write-off of losses of cash, receivable and other assets in the biennium 2010-2011.



**2. Ex-gratia payments**

45. As required by United Nations Financial Regulation 5.11, UNCCD reported an ex-gratia payment of \$ 5,235 to a staff member in the biennium 2010-2011.

**3. Cases of fraud and presumptive fraud**

46. UNCCD reported no cases of fraud and presumptive fraud during the biennium 2010-2011.

**D. Acknowledgement**

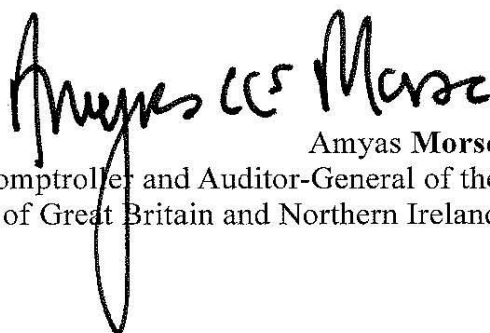
47. The Board wishes to express its appreciation for the cooperation and assistance extended to its staff by the Executive Secretary, and the staff members of UNCCD.



**Liu Jiayi**  
Auditor-General of China  
Chairman, United Nations Board of Auditors  
(Lead Auditor)



**Terence Nombembe**  
Auditor-General of South Africa



**Amyas Morse**  
Comptroller and Auditor-General of the  
United Kingdom of Great Britain and Northern Ireland

30 June 2012

**Annex I**

**Status of implementation of recommendations for the biennium  
ended 31 December 2009**

Summary of recommendation	Paragraph Reference	Financial period first made	Implem -ented	Under implementation	Not implemented
Develop an IPSAS adoption plan	Para. 15	2006-2007		X	
Develop voluntary contribution fund raising strategy	Para. 21	2008-2009	X		
Disclose the premises used free of charge	Para. 24	2008-2009	X		
Intensify its efforts to collect the outstanding assessed contributions	Para. 30	2008-2009	X		
Develop a funding strategy for end- of-service liabilities	Para. 35	2000-2001		X	
Develop guidelines for the application of the RBM	Para. 45	2008-2009		X	
Conduct the physical verification of NEP and update the inventory records	Para. 48	2008-2009	X		
Comply with the policy on the issuing of vacancy announcements	Para. 52	2008-2009	X		
CICs are selected from the widest possible geographical base	Para. 56	2008-2009	X		
Increase languages of its website	Para. 59	2008-2009			X
Prepare an internal audit plan for the biennium 2010-2011	Para. 63	2008-2009	X		
<b>Total</b>			<b>7</b>	<b>3</b>	<b>1</b>
<b>Percentage to total</b>			<b>64</b>	<b>27</b>	<b>9</b>

## Annex II.

### Certification of Financial Statements, Financial Statements and Notes



SECRETARIAT OF THE CONVENTION TO COMBAT DESERTIFICATION  
SECRETARIAT DE LA CONVENTION SUR LA LUTTE CONTRE LA DESERTIFICATION



#### I CERTIFICATION OF THE FINANCIAL STATEMENTS

I certify that appended financial statements of the United Nations Convention to Combat Desertification, numbered I to IV, are fairly stated.

*(Signed)*  
**Luc Gnacadja**  
Executive Secretary  
30 April 2012

UNC  
CD

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**UNITED NATIONS CONVENTION TO COMBAT DESERTIFICATION**  
**Statement of income and expenditures and changes in reserves and fund balances**  
**For the biennium 2010-2011 ending 31 December 2011**  
**(Expressed in United States Dollars)**

	SCHEDULE/ NOTE REFERENCE	TRUST FUND FOR THE CORE BUDGET OF THE UNCCD (UCA)		TRUST FUND FOR PARTICIPATION OF REPRESENTATIVES OF STATE PARTIES IN THE SESSION OF THE UNCCD CONFERENCE (UVA)		TRUST FUND FOR VOLUNTARY FINANCING OF ACTIVITIES UNDER THE UNCCD (UWA)	
		2010-2011	2008-2009	2010-2011	2008-2009	2010-2011	2008-2009
<b>INCOME:</b>							
Assessed Contributions	Note 2 f(i)	21,149,377	21,614,624	-	-	-	-
Voluntary Contributions	Note 2 f(ii), Sch 1.2	1,385,217	1,438,682	2,106,428	1,590,580	4,981,035	5,548,898
Programme Support Costs income	Note 11	-	-	-	-	-	-
Other/Miscellaneous Income:							
Interest income	Note 2 f(iii)	77,486	116,215	8,672	33,542	34,279	162,334
Miscellaneous	Note 2 f(iv)	30,290	519	-	2,156	7,987	2,468
<b>TOTAL INCOME</b>	Note 2 f(v)	<b>22,642,370</b>	<b>23,170,040</b>	<b>2,115,100</b>	<b>1,626,278</b>	<b>5,023,301</b>	<b>5,713,650</b>
<b>EXPENDITURE:</b>							
Staff and other personnel costs		10,020,826	10,056,521	-	-	2,703,347	2,823,940
Travel		1,232,750	986,531	1,633,648	1,762,036	879,656	694,268
Contractual services		994,159	291,172	103,619	-	368,922	174,716
Operating expenses		1,908,579	1,155,884	49,723	35,994	339,268	235,786
Acquisitions		409,835	54,174	-	-	-	-
Fellowships, grants and other	Note 12	5,941,872	5,606,729	-	-	642,158	1,033,417
<b>Total expenditure</b>		<b>20,508,021</b>	<b>18,151,011</b>	<b>1,786,990</b>	<b>1,798,030</b>	<b>4,933,351</b>	<b>4,962,127</b>
Programme support costs		2,477,910	2,229,628	225,845	227,747	606,276	598,805
<b>TOTAL EXPENDITURES</b>		<b>22,985,931</b>	<b>20,380,639</b>	<b>2,012,835</b>	<b>2,025,777</b>	<b>5,539,627</b>	<b>5,560,932</b>
<b>EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE</b>		<b>(343,561)</b>	<b>2,789,401</b>	<b>102,265</b>	<b>(399,499)</b>	<b>(516,326)</b>	<b>152,718</b>
Non-budgeted accrued expenses for end-of-service and post-retirement benefits	Note 13	(1,341,980)	962,833	-	-	(1,222,379)	88,920
Other prior period adjustments		-	-	(27,755)	(1,405)	(366,266)	-
<b>NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE</b>		<b>(1,685,541)</b>	<b>3,752,234</b>	<b>74,510</b>	<b>(400,904)</b>	<b>(2,104,971)</b>	<b>241,638</b>
Savings on or cancellation of prior periods obligations	Note 6	348,621	569,292	-	3,939	14,083	179,198
Transfers (to)/from other funds	Note 4	-	-	242,499	139,030	139,551	(139,030)
Refund to donors		(10,022)	(548,588)	-	-	(92,992)	(120,631)
Other adjustments to reserves and fund balances -- Global Mechanism & other		-	-	-	-	-	(63,055)
Other adjustments to reserves and fund balances -- unfunded end-of-service and post-retirement benefits -- prior period adjustments	Note 13	-	-	-	-	-	-
<b>RESERVES AND FUND BALANCES: BEGINNING OF PERIOD</b>		<b>1,266,065</b>	<b>(2,506,873)</b>	<b>518,299</b>	<b>776,234</b>	<b>3,132,833</b>	<b>3,034,713</b>
<b>RESERVES AND FUND BALANCES: END OF PERIOD</b>		<b>(80,877)</b>	<b>1,266,065</b>	<b>835,308</b>	<b>518,299</b>	<b>1,068,504</b>	<b>3,132,833</b>

## Statement 1 (Concluded)

**UNITED NATIONS CONVENTION TO COMBAT DESERTIFICATION**  
**Statement of income and expenditures and changes in reserves and fund balance:**  
**For the biennium 2010-2011 ending 31 December 2011**  
**(Expressed in United States Dollars)**

	SCHEDULE/ NOTE REFERENCE	TRUST FUND FOR CONVENTION EVENTS ORGANIZED BY THE UNCCD SECRETARIAT (BMA)		SPECIAL ACCOUNT FOR UNCCD PROGRAMME SUPPORT COSTS (ZQA)		UNCCD RECOVERY FUND (ZHC)	TOTAL	
		2010-2011	2008-2009	2010-2011	2008-2009	2010-2011	2010-2011	2008-2009
<b>INCOME:</b>								
Assessed Contributions	Note 2 f(i)						21,149,377	21,611,624
Voluntary Contributions	Note 2 f(ii), Sch. 1.2	1,385,217	1,438,682			1,546,000	11,101,797	10,916,792
Programme Support Costs income	Note 11			3,473,086	3,205,664		21	
Other/Miscellaneous income:								
Interest income	Note 2 f(iii)	2,838	24,897	44,679	68,477	2,262	170,216	405,165
Miscellaneous	Note 2 f(iv)			559,258	579,48		507,535	63,001
<b>TOTAL INCOME</b>	Note 2 f(v)	<b>1,388,055</b>	<b>1,463,579</b>	<b>4,077,023</b>	<b>3,332,089</b>	<b>1,549,162</b>	<b>33,321,925</b>	<b>32,099,972</b>
<b>EXPENDITURE:</b>								
Staff and other personnel costs		789,355	670,225	2,633,800	2,060,268	78,123	16,225,751	15,610,951
Travel		142,132	412,965			601,683	1,870,869	3,855,866
Contractual services		193,974	76,019			12,493	1,673,167	511,907
Operating expenses		33,545	35,472	234,399	99,532	87,732	2,611,246	1,362,668
Acquisitions						6,153	115,988	511,711
Fellowships, grants and other	Note 12	128,812	3,164	399,962	732,449	16,176	7,129,280	7,375,750
<b>Total direct expenditures</b>		<b>1,287,818</b>	<b>1,197,845</b>	<b>3,268,161</b>	<b>2,892,249</b>	<b>1,180,980</b>	<b>32,905,301</b>	<b>29,001,262</b>
Programme support costs		163,055	149,484					
<b>TOTAL EXPENDITURE</b>		<b>1,450,873</b>	<b>1,347,329</b>	<b>3,268,161</b>	<b>2,892,249</b>	<b>1,180,980</b>	<b>32,965,301</b>	<b>29,001,262</b>
<b>EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE</b>		<b>(62,818)</b>	<b>116,250</b>	<b>808,862</b>	<b>439,840</b>	<b>368,202</b>	<b>356,624</b>	<b>3,098,710</b>
Non-budgeted accrued expenses for end-of-service and post-retirement benefits -- current period adjustments		(727,641)	(17,754)	(542,000)	959,894		(3,831,000)	1,063,893
Other prior period adjustments	Note 13	(39,186)	(145)				(1,133,207)	(1,158)
<b>NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE</b>		<b>(829,645)</b>	<b>98,351</b>	<b>266,862</b>	<b>1,399,734</b>	<b>368,202</b>	<b>(3,910,583)</b>	<b>5,091,053</b>
Savings on or cancellation of prior periods' obligations			7,887	19,726	50		382,430	760,366
Transfers (to)/from other funds	Note 6							
Refund to Donors	Note 4						382,050	
Other adjustments to reserves and fund balances -- Global Mechanism							(92,992)	(120,631)
Other adjustments to reserves and fund balances -- unfunded end-of-service and post-retirement benefits -- prior period adjustments				(167)	(66,576)		(10,189)	(678,219)
<b>RESERVES AND FUND BALANCES: BEGINNING OF PERIOD</b>	Note 13	<b>361,411</b>	<b>255,173</b>	<b>1,444,604</b>	<b>111,396</b>			
<b>RESERVES AND FUND BALANCES: END OF PERIOD</b>		<b>(468,234)</b>	<b>361,411</b>	<b>1,731,025</b>	<b>1,444,604</b>	<b>368,202</b>	<b>6,723,212</b>	<b>1,670,643</b>
							<b>3,473,928</b>	<b>6,723,212</b>

a/ Programme Support Costs income under the total column have been netted off with equivalent expenditure. It totalled USD3,473,086 in 2010-2011 compared to USD 3,205,664 in 2008-2009. These internal cross charges are not shown under the overall total column for 2010-2011 in order to reflect only external income and expenditure.

**UNITED NATIONS CONVENTION TO COMBAT DESERTIFICATION**  
**Statement of assets, liabilities, and reserves and fund balances**  
**For the biennium 2010-2011 ending 31 December 2011**  
**(Expressed in United States Dollars)**

	SCHEDULE / NOTE REFERENCE	TRUST FUND FOR THE CORE BUDGET OF THE UNCCD (UCA)		TRUST FUND FOR PARTICIPATION OF REPRESENTATIVES OF STATE PARTIES IN THE SESSION OF THE UNCCD CONFERENCE(UVA)		TRUST FUND FOR VOLUNTARY FINANCING OF ACTIVITIES UNDER THE UNCCD(UWA)	
		2010-2011	2008-2009	2010-2011	2008-2009	2010-2011	2008-2009
<b>ASSETS</b>							
Cash and term deposits:							
United States dollars							
Euros	Note 2 (c), 7	-				7,174	7,174
Total cash and term deposits:	Note 2 (c), 7	4,294,776	4,758,154	860,304	529,232	2,463,111	2,912,431
Accounts receivable:		4,294,776	4,758,154	860,304	529,232	2,470,285	2,919,605
Assessed contributions receivable from member Parties	Sch. 1.1 (a) & (b)	3,299,637	3,535,199			-	-
Operating funds provided to executing agencies						-	-
Other accounts receivable	Note 8	137,072	127,789	1,083	3,742	213,011	563,406
Interfund balances receivable		-	-	-	-	42,735	-
<b>TOTAL ASSETS</b>		<b>7,731,485</b>	<b>8,421,142</b>	<b>861,387</b>	<b>532,974</b>	<b>2,726,031</b>	<b>3,483,011</b>
<b>LIABILITIES</b>							
Payments received in advance for future year contributions							
Unliquidated obligations	Sch. 1.3	295,002	1,340,743			-	-
Accounts payable:		1,103,911	583,874	4,300		282,751	128,789
Inter-fund balances payable		7,959	167,308	21,779	14,675	-	80,758
Other accounts payable	Note 9	440,727	440,369	-	-	49,934	58,168
Other Liabilities							
End-of-service and post-retirement liabilities	Note 13	5,964,763	4,622,783			1,304,842	82,463
<b>TOTAL LIABILITIES</b>		<b>7,812,362</b>	<b>7,155,077</b>	<b>26,079</b>	<b>14,675</b>	<b>1,637,527</b>	<b>350,178</b>
<b>RESERVES AND FUND BALANCES</b>							
Operating reserve	Note 10	-	-	145,394	145,394	410,164	410,164
Working capital reserve	Note 10	1,252,668	1,179,009	-	-	-	-
Cumulative surplus (deficit)		4,631,218	4,709,839	689,914	372,905	1,983,182	2,805,132
Cumulative (deficit) -- Unfunded end-of-service and post-retirement benefits	Note 1.3, Note 2(h)	(5,964,763)	(4,622,783)	-	-	(1,304,842)	(82,463)
<b>TOTAL RESERVES AND FUND BALANCES</b>		<b>(80,877)</b>	<b>1,266,065</b>	<b>835,308</b>	<b>518,299</b>	<b>1,088,504</b>	<b>3,132,833</b>
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCES</b>	Statement 1	<b>7,731,485</b>	<b>8,421,142</b>	<b>861,387</b>	<b>532,974</b>	<b>2,726,031</b>	<b>3,483,011</b>

**UNITED NATIONS CONVENTION TO COMBAT DESERTIFICATION**  
**Statement of assets, liabilities, and reserves and fund balances**  
**For the biennium 2010-2011 ending 31 December 2011**  
**(Expressed in United States Dollars)**

	SCHEDULE / NOTE REFERENCE	TRUST FUND FOR CONVENTION EVENTS ORGANIZED BY THE UNCCD SECRETARIAT (BMA)		SPECIAL ACCOUNT FOR UNCCD PROGRAMME SUPPORT COST (ZQA)		UNCCD COST RECOVERY UNDER HCA (ZHC)	TOTAL	
		2010-2011	2008-2009	2010-2011	2008-2009		2010-2011	2008-2009
<b>ASSETS</b>								
Cash and term deposits:								
United States dollars		-	-	-	-	-	7,174	7,174
Euros	Note 2 (e), 7	335,081	389,722	2,697,961	1,828,334	670,711	11,321,944	10,417,873
Total cash and term deposits:	Note 2 (e), 7	335,081	389,722	2,697,961	1,828,334	670,711	11,329,118	10,425,047
Accounts receivable:		-	-	-	-	-	-	-
Assessed contributions receivable from member Parties	Sch. 1.1 (a) & (b)	-	-	-	-	-	3,299,637	3,535,199
Operating funds provided to executing agencies		-	-	-	-	-	-	-
Other accounts receivable		-	-	-	-	-	-	-
Interfund balances receivable	Note 8	-	391	74,574	88,677	2,755	428,495	784,005
<b>TOTAL ASSETS</b>		<b>335,081</b>	<b>390,113</b>	<b>2,772,535</b>	<b>1,917,011</b>	<b>673,466</b>	<b>15,057,250</b>	<b>14,744,251</b>
<b>LIABILITIES</b>								
Payments received in advance for future year contributions								
Unliquidated obligations	Sch. 1.3	44,923	-	82,792	33,710	-	295,002	1,340,743
Accounts payable:								
Inter-fund balances payable		12,997	10,806	-	50,697	-	-	-
Other accounts payable	Note 9	-	142	28,718	-	-	-	324,244
Other Liabilities		-	-	-	-	-	564,704	498,679
End-of-service and post-retirement liabilities	Note 13	745,395	17,754	930,000	388,000	-	-	-
<b>TOTAL LIABILITIES</b>		<b>803,315</b>	<b>28,702</b>	<b>1,041,510</b>	<b>472,407</b>	<b>305,264</b>	<b>11,583,322</b>	<b>8,021,039</b>
<b>RESERVES AND FUND BALANCES</b>								
Operating reserve	Note 10	-	-	338,045	338,045	-	893,603	893,603
Working capital reserve	Note 10	-	-	-	-	-	1,252,668	1,179,009
Cumulative surplus (deficit)		277,161	379,165	2,322,980	1,494,559	368,202	10,272,657	9,761,600
Cumulative (deficit) -- Unfunded end-of-service and post-retirement benefits	Note 13, Note 2(h)	(745,395)	(17,754)	(930,000)	(388,000)	-	(8,945,000)	(5,111,000)
<b>TOTAL RESERVES AND FUND BALANCES</b>		<b>(468,234)</b>	<b>361,411</b>	<b>1,731,025</b>	<b>1,444,604</b>	<b>368,202</b>	<b>3,473,928</b>	<b>6,723,212</b>
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCES</b>		<b>335,081</b>	<b>390,113</b>	<b>2,772,535</b>	<b>1,917,011</b>	<b>673,466</b>	<b>15,057,250</b>	<b>14,744,251</b>



**UNITED NATIONS CONVENTION TO COMBAT DESERTIFICATION**  
**Statement of Cash Flows for the biennium 2010-2011 ending 31 December 2011**  
**(Expressed in United States Dollars)**

	UXA		UVA		UWA		BMA		ZQA	
	2010-2011	2008-2009	2010-2011	2008-2009	2010-2011	2008-2009	2010-2011	2008-2009	2010-2011	2008-2009
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>										
Net excess (shortfall) of income over expenditure (Statement I)	(1,685,541)	3,752,234	74,510	(400,904)	(2,104,971)	241,638	(829,645)	98,351	266,862	1,399,734
(Increase) decrease in contributions receivable	235,562	(1,108,884)	-	-	-	-	-	-	-	-
(Increase) decrease in other accounts receivable	(9,283)	47,659	2,659	2,142	350,395	868,562	391	2,895	14,103	(45,682)
(Increase) decrease in other assets	-	-	-	-	-	-	-	-	-	-
(Increase) decrease in inter-fund balances receivable	-	396,745	-	-	(42,735)	-	-	-	-	-
Increase (decrease) in contributions or payments received in advance	(1,045,741)	1,093,716	-	-	-	-	-	-	-	-
Increase (decrease) in unliquidated obligations	520,037	(536,558)	4,300	(151,133)	153,962	(202,378)	44,923	(8,766)	49,082	33,660
Increase (decrease) in accounts payable	358	(172,956)	-	(58)	(8,234)	37,677	(142)	(46,616)	28,718	(54,277)
Increase (decrease) in other liabilities	-	(5,585,616)	-	-	-	(171,383)	-	-	-	(1,347,894)
Increase (decrease) in end-of-service and post-retirement benefits	1,341,980	4,622,783	-	-	1,222,379	82,463	727,641	17,754	542,000	388,000
Increase (decrease) in inter-fund balances payable	(159,349)	167,308	7,104	1,812	(80,758)	(74,707)	2,191	(162,306)	(50,697)	37,543
Less: Interest income	(77,486)	(116,215)	(8,672)	(33,542)	(34,279)	(162,334)	(2,838)	(24,897)	(44,679)	(68,477)
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>(879,463)</b>	<b>2,500,216</b>	<b>79,901</b>	<b>(445,683)</b>	<b>(544,241)</b>	<b>619,538</b>	<b>(57,479)</b>	<b>(123,585)</b>	<b>805,389</b>	<b>342,607</b>
<b>CASH FLOWS FROM INVESTING AND FINANCING ACTIVITIES:</b>										
Plus: Interest income	77,486	116,215	8,672	33,542	34,279	162,334	2,838	24,897	44,679	68,477
<b>NET CASH FROM INVESTING AND FINANCING ACTIVITIES</b>	<b>77,486</b>	<b>116,215</b>	<b>8,672</b>	<b>33,542</b>	<b>34,279</b>	<b>162,334</b>	<b>2,838</b>	<b>24,897</b>	<b>44,679</b>	<b>68,477</b>
<b>CASH FLOWS FROM OTHER SOURCES:</b>										
Savings or cancellation of prior periods' obligations	348,621	569,292	-	3,939	14,083	179,198	-	7,887	19,726	50
Transfer (to)/from other funds	-	-	242,499	139,030	139,551	(139,030)	-	-	-	-
Refund to donors	-	-	-	-	(92,992)	(170,631)	-	-	-	-
Other adjustments to reserves and fund balances -- Global Mechanism	(10,022)	(548,588)	-	-	-	(63,055)	-	-	(1,677)	(66,576)
<b>NET CASH FROM OTHER SOURCES</b>	<b>338,599</b>	<b>20,704</b>	<b>242,499</b>	<b>142,969</b>	<b>60,642</b>	<b>(143,518)</b>	<b>-</b>	<b>7,887</b>	<b>19,559</b>	<b>(66,526)</b>
<b>NET INCREASE (DECREASE) IN CASH AND TERM DEPOSITS</b>	<b>(463,378)</b>	<b>2,637,135</b>	<b>331,072</b>	<b>(269,172)</b>	<b>(449,320)</b>	<b>638,354</b>	<b>(54,641)</b>	<b>(90,801)</b>	<b>869,627</b>	<b>344,558</b>
<b>CASH AND TERM DEPOSITS, BEGINNING OF PERIOD</b>	<b>4,758,154</b>	<b>2,121,019</b>	<b>529,232</b>	<b>798,404</b>	<b>2,919,605</b>	<b>2,281,251</b>	<b>389,722</b>	<b>480,523</b>	<b>1,328,334</b>	<b>1,483,776</b>
<b>CASH AND TERM DEPOSITS, END OF PERIOD</b>	<b>4,294,776</b>	<b>4,758,154</b>	<b>860,304</b>	<b>529,232</b>	<b>2,470,285</b>	<b>2,919,605</b>	<b>335,081</b>	<b>389,722</b>	<b>2,697,961</b>	<b>1,828,334</b>

**UNITED NATIONS CONVENTION TO COMBAT DESERTIFICATION**

**Statement IV**

**THE CORE BUDGET: STATEMENT OF APPROPRIATIONS**

as at 31 December 2011  
(Expressed in euros)

Programmes	Approved Budget 2010-2011	Expenditure			Balance	Percent of Expenditure	Expenditure Equivalent in USD*
		Disbursements	Unliquidated Obligations	Total			
Advocacy, awareness raising and education	1,016,700	961,106	6,178	967,284	49,416	95.1%	1,308,687
Policy framework	1,081,200	1,194,223	0	1,194,223	(113,023)	110.5%	1,615,725
Science, technology and knowledge	1,274,300	1,338,953	10,651	1,349,604	(75,304)	105.9%	1,825,948
Capacity building	241,400	252,206	17	252,223	(10,823)	104.5%	341,245
Financing and technology transfer	315,600	376,738	175	376,913	(61,313)	119.4%	509,945
Management support:							
Executive direction and management	1,824,700	1,874,679	18,538	1,893,217	(68,517)	103.8%	2,561,430
Conference services	647,700	680,157	14,043	694,200	(46,500)	107.2%	939,219
Administration and finance services	4,263,800	3,475,352	460,800	3,936,152	327,648	92.3%	5,325,421
<b>Subtotal secretariat</b>	<b>10,665,400</b>	<b>10,153,413</b>	<b>510,403</b>	<b>10,663,816</b>	<b>1,584</b>	<b>100.0%</b>	<b>14,427,622</b>
Committee on Science and Technology	72,000	58,099	0	58,099	13,901	80.7%	78,605
Committee for the Review of the Implementation of the Convention	72,000	32,705	0	32,705	39,295	45.4%	44,249
Global Mechanism	3,623,200	3,303,258	319,942	3,623,200	0	100.0%	4,865,884
<b>Total</b>	<b>14,432,600</b>	<b>13,547,476</b>	<b>830,345</b>	<b>14,377,820</b>	<b>54,780</b>	<b>99.6%</b>	<b>19,416,360</b>

\*The total expenditure of USD 19.4 million shown above excludes the unrealised exchange revaluation difference of USD 1,091,661 shown under the trust fund for the core budget as these are not attributable to any specific programme appropriation. These differences have arisen owing to the revaluation of assets and liabilities held in currencies other than the United States dollar as at 31 December 2011 compared to the respective balances as at 1 January 2010.

**UNITED NATIONS CONVENTION TO COMBAT DESERTIFICATION**  
**Status of Contributions to the Core Budget**  
**for the years 1999 - 2007 as of 31 December 2011**  
(amounts in USD)

Parties to the Convention	BALANCE OUTSTANDING FOR									TOTAL BALANCE OUTSTANDING 31 Dec. 2011
	1999	2000	2001	2002	2003	2004	2005	2006	2007	
1 Afghanistan */	-	-	-	-	-	-	-	-	-	-
2 Albania	-	-	-	-	-	-	-	-	-	-
3 Algeria	-	-	-	-	-	-	-	-	-	-
4 Andorra	-	-	-	-	-	-	-	-	-	-
5 Angola */	-	-	-	-	-	-	-	-	-	-
6 Antigua & Barbuda	-	-	-	-	-	-	-	-	-	-
7 Argentina	-	-	-	-	-	-	-	-	-	-
8 Armenia	-	-	-	-	-	-	-	-	-	-
9 Australia	-	-	-	-	-	-	-	-	-	-
10 Austria	-	-	-	-	-	-	-	-	-	-
11 Azerbaijan Republic	-	-	-	-	-	-	-	-	-	-
12 Bahamas (the)	-	-	-	-	-	-	-	-	-	-
13 Bahrain	-	-	-	-	-	-	-	-	-	-
14 Bangladesh */	-	-	-	-	-	-	-	-	-	-
15 Barbados	-	-	-	-	-	-	-	-	-	-
16 Belarus	-	-	-	-	-	-	-	-	-	-
17 Belgium	-	-	-	-	-	-	-	-	-	-
18 Belize	-	-	-	-	-	-	-	-	-	-
19 Benin */	-	-	-	-	-	-	-	-	-	-
20 Bhutan */	-	-	-	-	-	-	-	-	-	-
21 Bolivia (Plurinational State of)	-	-	-	-	-	-	-	-	-	-
22 Bosnia and Herzegovina	-	-	-	-	-	-	-	-	-	-
23 Botswana	-	-	-	-	-	-	-	-	-	-
24 Brazil	-	-	-	-	-	-	-	-	-	-
25 Brunei Darussalam	-	-	-	-	-	-	-	-	-	-
26 Bulgaria	-	-	-	-	-	-	-	-	-	-
27 Burkina Faso */	-	-	-	-	-	-	-	-	-	-
28 Burundi */	-	-	-	-	-	-	-	-	-	-
29 Cambodia */	-	-	-	-	-	-	-	-	-	-
30 Cameroon	-	-	-	-	-	-	-	-	-	-
31 Canada	-	-	-	-	-	-	-	-	-	-
32 Cape Verde	-	-	-	-	-	-	-	-	-	-
33 Central African Republic (the) */	-	-	-	-	-	-	-	-	-	-
34 Chad */	-	-	-	-	-	-	-	-	-	-
35 Chile	-	-	-	-	-	-	-	-	-	-
36 China	-	-	-	-	-	-	-	-	-	-
37 Colombia	-	-	-	-	-	-	-	-	-	-
38 Comoros (the) */	-	-	-	-	-	-	-	-	-	-
39 Congo (the)	-	-	-	-	-	-	-	-	-	-
40 Cook Islands (the)	-	-	-	-	-	-	-	-	67	67
41 Costa Rica	-	-	-	-	-	-	-	-	-	-
42 Côte d'Ivoire	-	-	-	-	-	-	32	829	842	1 703
43 Croatia	-	-	-	-	-	-	-	-	-	-
44 Cuba	-	-	-	-	-	-	41	3 482	3 534	7 057
45 Cyprus	-	-	-	-	-	-	-	-	-	-
46 Czech Republic (the)	-	-	-	-	-	-	-	-	-	-
47 Democratic People's Republic of Korea (the)	-	-	-	-	-	-	-	-	-	-
48 Democratic Republic of Congo (the) *	-	-	-	-	-	-	-	-	20	20
49 Denmark	-	-	-	-	-	-	-	-	-	-
50 Djibouti */	-	-	-	-	-	-	-	-	31	31
51 Dominica	-	-	-	80	80	80	80	83	84	487
52 Dominican Republic (the)	-	-	-	-	-	-	-	-	415	415
53 Ecuador	-	-	-	-	-	-	-	-	-	-
54 Egypt	-	-	-	-	-	-	-	-	-	-
55 El Salvador	-	-	-	-	-	-	-	-	-	-
56 Equatorial Guinea */	-	-	-	-	-	-	-	-	61	61
57 Eritrea */	-	-	-	-	-	-	-	-	-	-
58 Ethiopia */	-	-	-	-	-	-	-	-	-	-
59 European Union	-	-	-	-	-	-	-	-	-	-
60 Fiji	-	-	-	-	-	-	-	-	-	-
61 Finland	-	-	-	-	-	-	-	-	-	-
62 France	-	-	-	-	-	-	-	-	-	-
63 Gabon	-	-	-	-	-	-	-	-	-	-
64 Gambia (the) */	-	-	-	-	-	-	-	-	-	-
65 Georgia	-	-	-	-	-	-	-	-	-	-
66 Germany	-	-	-	-	-	-	-	-	-	-

**UNITED NATIONS CONVENTION TO COMBAT DESERTIFICATION**  
**Status of Contributions to the Core Budget**  
**for the years 1999 - 2007 as of 31 December 2011**  
(amounts in USD)

Parties to the Convention	BALANCE OUTSTANDING FOR									TOTAL BALANCE OUTSTANDING 31 Dec. 2011
	1999	2000	2001	2002	2003	2004	2005	2006	2007	
67 Ghana	-	-	-	-	-	-	-	-	154	154
68 Greece	-	-	-	-	-	-	-	-	-	-
69 Grenada	-	-	-	-	-	-	-	-	-	-
70 Guatemala	-	-	-	-	-	-	-	-	-	-
71 Guinea */	-	-	-	-	-	-	-	-	-	-
72 Guinea - Bissau */	-	-	-	-	-	-	-	-	-	-
73 Guyana	-	-	-	-	-	-	-	-	-	-
74 Haiti */	-	-	-	-	-	-	-	-	-	-
75 Honduras	-	-	-	-	-	-	-	-	-	-
76 Hungary	-	-	-	-	-	-	-	-	-	-
77 Iceland	-	-	-	-	-	-	-	-	-	-
78 India	-	-	-	-	-	-	-	-	-	-
79 Indonesia	-	-	-	-	-	-	-	-	-	-
80 Iran (Islamic Republic of)	-	-	-	-	-	-	-	-	-	-
81 Ireland	-	-	-	-	-	-	-	-	-	-
82 Israel	-	-	-	-	-	-	-	-	-	-
83 Italy	-	-	-	-	-	-	-	-	-	-
84 Jamaica	-	-	-	-	-	-	-	-	-	-
85 Japan	-	-	-	-	-	-	-	-	-	-
86 Jordan	-	-	-	-	-	-	-	-	-	-
87 Kazakhstan	-	-	-	-	-	-	-	-	-	-
88 Kenya	-	-	-	-	-	-	-	-	-	-
89 Kiribati */	-	-	-	-	-	-	-	-	-	-
90 Kuwait	-	-	-	-	-	-	-	-	-	-
91 Kyrgyz Republic	-	-	-	-	-	-	-	-	-	-
92 Lao People's Dem. Republic (the) */	-	-	-	-	-	-	-	-	-	-
93 Latvia	-	-	-	-	-	-	-	-	-	-
94 Lebanon	-	-	-	-	-	-	-	-	-	-
95 Lesotho */	-	-	-	-	-	-	-	-	-	-
96 Liberia */	-	-	-	-	-	-	-	83	84	167
97 Libyan Arab Jamahiriya (the)	-	-	-	-	-	-	-	-	7 631	7 631
98 Liechtenstein	-	-	-	-	-	-	-	-	-	-
99 Lithuania	-	-	-	-	-	-	-	-	-	-
100 Luxembourg	-	-	-	-	-	-	-	-	-	-
101 Madagascar */	-	-	-	-	-	-	-	-	-	-
102 Malawi */	-	-	-	-	-	-	-	-	-	-
103 Malaysia	-	-	-	-	-	-	-	-	-	-
104 Maldives */	-	-	-	-	-	-	-	-	-	-
105 Mali */	-	-	-	-	-	-	-	-	-	-
106 Malta	-	-	-	-	-	-	-	-	-	-
107 Marshall Islands (the)	-	-	-	-	-	-	-	-	79	79
108 Mauritania */	-	-	-	-	-	-	-	-	84	84
109 Mauritius	-	-	-	-	-	-	-	-	-	-
110 Mexico	-	-	-	-	-	-	-	-	-	-
111 Micronesia (Federated States of)	-	-	-	-	-	-	-	-	7	7
112 Republic of Moldova (the)	-	-	-	-	-	-	-	-	-	-
113 Monaco	-	-	-	-	-	-	-	-	-	-
114 Mongolia	-	-	-	-	-	-	-	-	-	-
115 Montenegro	-	-	-	-	-	-	-	-	-	-
116 Morocco	-	-	-	-	-	-	-	-	-	-
117 Mozambique */	-	-	-	-	-	-	-	-	-	-
118 Myanmar */	-	-	-	-	-	-	-	-	-	-
119 Namibia	-	-	-	-	-	-	-	-	-	-
120 Nauru	-	-	-	-	-	-	-	-	84	84
121 Nepal */	-	-	-	-	-	-	-	-	-	-
122 Netherlands (the)	-	-	-	-	-	-	-	-	-	-
123 New Zealand	-	-	-	-	-	-	-	-	-	-
124 Nicaragua	-	-	-	80	80	80	80	83	84	487
125 Niger (the) */	-	-	-	-	-	-	-	-	-	-
126 Nigeria	-	-	-	-	-	-	-	-	-	-
127 Niue	-	-	-	-	-	-	-	-	-	-
128 Norway	-	-	-	-	-	-	-	-	-	-
129 Oman	-	-	-	-	-	-	-	-	-	-
130 Pakistan	-	-	-	-	-	-	-	-	-	-
131 Palau	-	-	-	-	-	30	80	83	84	277
132 Panama	-	-	-	-	-	-	-	-	-	-
133 Papua New Guinea	-	-	-	-	-	-	-	-	12	12

**UNITED NATIONS CONVENTION TO COMBAT DESERTIFICATION**  
**Status of Contributions to the Core Budget**  
**for the years 1999 - 2007 as of 31 December 2011**  
(amounts in USD)

Parties to the Convention	BALANCE OUTSTANDING FOR									TOTAL BALANCE OUTSTANDING 31 Dec. 2011
	1999	2000	2001	2002	2003	2004	2005	2006	2007	
134 Paraguay	-	-	-	-	-	-	1 092	995	1 010	3 097
135 Peru	-	-	-	-	-	-	-	-	-	-
136 Philippines (the)	-	-	-	-	-	-	-	-	-	-
137 Poland	-	-	-	-	-	-	-	-	-	-
138 Portugal	-	-	-	-	-	-	-	-	-	-
139 Qatar	-	-	-	-	-	-	-	-	-	-
140 Republic of Korea (the)	-	-	-	-	-	-	-	-	-	-
141 Romania	-	-	-	-	-	-	-	-	-	-
142 Russian Federation	-	-	-	-	-	-	-	-	-	-
143 Rwanda */	-	-	-	-	-	-	-	-	-	-
144 Saint Kitts and Nevis	-	-	-	-	-	-	-	-	-	-
145 Saint Lucia	-	-	-	-	-	-	-	-	19	19
146 Saint Vincent & Grenadines	-	-	-	-	-	-	-	-	84	84
147 Samoa */	-	-	-	-	-	-	-	-	-	-
148 San Marino	-	-	-	-	-	-	-	-	-	-
149 Sao Tome and Principe */	-	-	-	-	14	80	80	83	84	341
150 Saudi Arabia	-	-	-	-	-	-	-	-	-	-
151 Senegal */	-	-	-	-	-	-	-	-	-	-
152 Seychelles	-	-	-	-	-	-	-	-	-	-
153 Sierra Leone */	-	-	-	-	-	-	-	-	-	-
154 Singapore	-	-	-	-	-	-	-	-	-	-
155 Slovakia	-	-	-	-	-	-	-	-	-	-
156 Slovenia	-	-	-	-	-	-	-	-	-	-
157 Solomon Islands */	-	-	-	-	-	-	-	-	-	-
158 Somalia */	-	-	-	-	-	80	80	83	84	327
159 South Africa	-	-	-	-	-	-	-	-	-	-
160 Spain	-	-	-	-	-	-	-	-	-	-
161 Sri Lanka	-	-	-	-	-	-	-	-	-	-
162 Sudan (the) */	-	-	-	-	-	-	-	-	292	292
163 Suriname	-	-	-	-	-	-	-	-	-	-
164 Swaziland	-	-	-	-	-	-	-	-	-	-
165 Sweden	-	-	-	-	-	-	-	-	-	-
166 Switzerland	-	-	-	-	-	-	-	-	-	-
167 Syrian Arab Republic	-	-	-	-	-	-	-	-	-	-
168 Tajikistan	-	-	-	-	-	-	-	-	-	-
169 Thailand	-	-	-	-	-	-	-	-	-	-
170 The former Yugoslav Republic of Macedonia	-	-	-	-	-	-	-	-	-	-
171 Timor-Leste */	-	-	-	-	-	-	-	-	-	-
172 Togo */	-	-	-	-	-	-	-	-	-	-
173 Tonga	-	-	-	-	-	-	-	-	-	-
174 Trinidad & Tobago	-	-	-	-	-	-	-	-	-	-
175 Tunisia	-	-	-	-	-	-	-	-	-	-
176 Turkey	-	-	-	-	-	-	-	-	-	-
177 Turkmenistan	-	-	-	-	-	-	-	-	-	-
178 Tuvalu */	-	-	-	-	-	-	-	-	-	-
179 Uganda */	-	-	-	-	-	-	-	-	-	-
180 Ukraine	-	-	-	-	-	-	-	-	-	-
181 United Arab Emirates (the)	-	-	-	-	-	-	-	-	-	-
182 United Kingdom of Great Britain and Northern Ireland (the)	-	-	-	-	-	-	-	-	-	-
183 United Republic of Tanzania (the) */	-	-	-	-	-	-	-	-	25	25
184 United States of America (the)	-	-	-	-	-	-	246 911	509 800	587 300	1 344 011
185 Uruguay	-	-	-	-	-	-	-	-	-	-
186 Uzbekistan	-	-	-	-	-	-	-	-	-	-
187 Vanuatu */	-	-	-	-	-	-	-	20	84	104
188 Venezuela (Bolivarian Republic of)	-	-	-	-	-	-	-	-	-	-
189 Vietnam	-	-	-	-	-	-	-	-	-	-
190 Yemen */	-	-	-	-	-	-	-	-	-	-
191 Zambia */	-	-	-	-	-	-	-	-	-	-
192 Zimbabwe	-	-	-	-	-	-	-	-	-	-
192 TOTAL	-	-	-	160	174	350	248 476	515 624	602 338	1 367 122

\*/ Least Developed Countries

**Schedule 1.1 (b)**  
**UNITED NATIONS CONVENTION TO COMBAT DESERTIFICATION**  
**Status of Contributions to the Core Budget**  
**for the years 2008 - 2011 in EUR and USD**  
**as of 31 December 2011**

	Parties to the UNCCD	Outstanding contributions for the biennium 2008-2009		Outstanding contributions for the biennium 2010-2011		TOTAL 2008 - 2011	
		EUR	USD	EUR	USD	EUR	USD
1	Afghanistan */			95	122	95	122
2	Albania					0	0
3	Algeria					0	0
4	Andorra			629	813	629	813
5	Angola */			239	309	239	309
6	Antigua and Barbuda			277	358	277	358
7	Argentina			44 240	57 158	44 240	57 158
8	Armenia					0	0
9	Australia					0	0
10	Austria					0	0
11	Azerbaijan					0	0
12	Bahamas (the)					0	0
13	Bahrain			2 460	3 178	2 460	3 178
14	Bangladesh */			189	244	189	244
15	Barbados					0	0
16	Belarus					0	0
17	Belgium					0	0
18	Belize					0	0
19	Benin */					0	0
20	Bhutan */					0	0
21	Bolivia (Plurinational State of)			664	858	664	858
22	Bosnia and Herzegovina					0	0
23	Botswana					0	0
24	Brazil			16 375	21 156	16 375	21 156
25	Brunei Darussalam					0	0
26	Bulgaria					0	0
27	Burkina Faso */					0	0
28	Burundi */	73	94	160	207	233	301
29	Cambodia */					0	0
30	Cameroon	323	418	1 380	1 783	1 703	2 200
31	Canada			3 237	4 182	3 237	4 182
32	Cape Verde */	140	181	160	207	300	388
33	Central African Republic (the) */					0	0
34	Chad */					0	0
35	Chile					0	0
36	China					0	0
37	Colombia					0	0
38	Comoros (the) */					0	0
39	Cook Islands (the)	140	181	160	207	300	388
40	Congo (the)					0	0
41	Costa Rica			1 053	1 360	1 053	1 360
42	Cote d'Ivoire	1 320	1 705	1 380	1 783	2 700	3 488
43	Croatia					0	0
44	Cuba	7 650	9 884	7 980	10 310	15 630	20 194
45	Cyprus					0	0
46	Czech Republic (the)					0	0
47	Democratic People's Republic of Korea (the)			540	698	540	698
48	Democratic Republic of Congo (the) */	440	568	460	594	900	1 163
49	Denmark					0	0
50	Djibouti */	140	181	160	207	300	388
51	Dominica	140	181	160	207	300	388
52	Dominican Republic (the)	3 380	4 367	3 530	4 561	6 910	8 928



Schedule 1.1 (b)  
UNITED NATIONS CONVENTION TO COMBAT DESERTIFICATION  
Status of Contributions to the Core Budget  
for the years 2008 - 2011 in EUR and USD  
as of 31 December 2011

	Parties to the UNCCD	Outstanding contributions for the biennium 2008-2009		Outstanding contributions for the biennium 2010-2011		TOTAL 2008 - 2011	
		EUR	USD	EUR	USD	EUR	USD
53	Ecuador					0	0
54	Egypt					0	0
55	El Salvador	25	32	2 920	3 773	2 945	3 805
56	Equatorial Guinea */	290	375	300	388	590	762
57	Eritrea */					0	0
58	Ethiopia */					0	0
59	European Community					0	0
60	Fiji			447	577	447	577
61	Finland					0	0
62	France					0	0
63	Gabon					0	0
64	Gambia (the) */			80	103	80	103
65	Georgia					0	0
66	Germany					0	0
67	Ghana	590	762	620	801	1 210	1 563
68	Greece			88 490	114 328	88 490	114 328
69	Grenada			160	207	160	207
70	Guatemala			518	669	518	669
71	Guinea */			154	199	154	199
72	Guinea-Bissau */					0	0
73	Guyana			40	52	40	52
74	Haiti */			300	388	300	388
75	Honduras	600	775	760	982	1 360	1 757
76	Hungary			18 100	23 385	18 100	23 385
77	Iceland			5 520	7 132	5 520	7 132
78	India					0	0
79	Indonesia					0	0
80	Iran (Islamic Republic of)			13 174	17 021	13 174	17 021
81	Iraq			1 480	1 912	1 480	1 912
82	Ireland					0	0
83	Israel					0	0
84	Italy			128 143	165 559	128 143	165 559
85	Jamaica	1 233	1 594	1 540	1 990	2 773	3 583
86	Japan					0	0
87	Jordan					0	0
88	Kazakhstan					0	0
89	Kenya					0	0
90	Kiribati */					0	0
91	Kuwait	18 605	24 038	26 990	34 871	45 595	58 909
92	Kyrgyzstan			80	103	80	103
93	Lao People's Democratic Republic (the) */					0	0
94	Latvia					0	0
95	Lebanon					0	0
96	Lesotho */			160	207	160	207
97	Liberia */	140	181	160	207	300	388
98	Libyan Arab Jamahiriya (the)	8 820	11 395	9 190	11 873	18 010	23 269
99	Liechtenstein					0	0
100	Lithuania					0	0
101	Luxembourg					0	0
102	Madagascar */					0	0
103	Malawi */	70	90	160	207	230	297
104	Malaysia					0	0

Schedule 1.1 (b)  
UNITED NATIONS CONVENTION TO COMBAT DESERTIFICATION  
Status of Contributions to the Core Budget  
for the years 2008 - 2011 in EUR and USD  
as of 31 December 2011

	Parties to the UNCCD	Outstanding contributions for the biennium 2008-2009		Outstanding contributions for the biennium 2010-2011		TOTAL 2008 - 2011	
		EUR	USD	EUR	USD	EUR	USD
105	Maldives <sup>*/</sup>			80	103	80	103
106	Mali <sup>*/</sup>					0	0
107	Malta			2 460	3 178	2 460	3 178
108	Marshall Islands (the)	140	181	160	207	300	388
109	Mauritania <sup>*/</sup>	140	181	160	207	300	388
110	Mauritius					0	0
111	Mexico			20	26	20	26
112	Micronesia (Federated States of)	140	181	160	207	300	388
113	Republic of Moldova (the)					0	0
114	Monaco					0	0
115	Mongolia					0	0
116	Montenegro					0	0
117	Morocco					0	0
118	Mozambique <sup>*/</sup>					0	0
119	Myanmar <sup>*/</sup>	241	311	760	982	1 001	1 293
120	Namibia			432	558	432	558
121	Nauru	140	181	160	207	300	388
122	Nepal <sup>*/</sup>			230	297	230	297
123	Netherlands (the)					0	0
124	New Zealand					0	0
125	Nicaragua	290	375	300	388	590	762
126	Niger (the) <sup>*/</sup>	70	90	160	207	230	297
127	Nigeria	5 511	7 120	7 060	9 121	12 571	16 242
128	Niue	12	16	160	207	172	223
129	Norway					0	0
130	Oman					0	0
131	Pakistan			5 630	7 274	5 630	7 274
132	Palau	140	181	160	207	300	388
133	Panama					0	0
134	Papua New Guinea	290	375	300	388	590	762
135	Paraguay	730	943	760	982	1 490	1 925
136	Peru					0	0
137	Philippines (the)			5 760	7 442	5 760	7 442
138	Poland					0	0
139	Portugal					0	0
140	Qatar					0	0
141	Republic of Korea (the)					0	0
142	Romania			10 420	13 463	10 420	13 463
143	Russian Federation (the)					0	0
144	Rwanda <sup>*/</sup>			24	31	24	31
145	Saint Kitts and Nevis			23	30	23	30
146	Saint Lucia	140	181	160	207	300	388
147	Saint Vincent and the Grenadines	140	181	160	207	300	388
148	Samoa <sup>*/</sup>					0	0
149	San Marino					0	0
150	Sao Tome and Principe <sup>*/</sup>	140	181	160	207	300	388
151	Saudi Arabia					0	0
152	Senegal					0	0
153	Serbia			1 940	2 506	1 940	2 506
154	Seychelles			150	194	150	194
155	Sierra Leone <sup>*/</sup>	70	91	160	207	230	297
156	Singapore					0	0



Schedule 1.1 (b)  
UNITED NATIONS CONVENTION TO COMBAT DESERTIFICATION  
Status of Contributions to the Core Budget  
for the years 2008 - 2011 in EUR and USD  
as of 31 December 2011

	Parties to the UNCCD	Outstanding contributions for the biennium 2008-2009		Outstanding contributions for the biennium 2010-2011		TOTAL 2008 - 2011	
		EUR	USD	EUR	USD	EUR	USD
157	Slovakia					0	0
158	Slovenia			7 130	9 212	7 130	9 212
159	Solomon Islands */	140	181	160	207	300	388
160	Somalia */	140	181	160	207	300	388
161	South Africa					0	0
162	Spain			220 510	284 897	220 510	284 897
163	Sri Lanka			88	113	88	113
164	Sudan (the) */	1 470	1 899	1 540	1 990	3 010	3 889
165	Suriname					0	0
166	Swaziland			155	200	155	200
167	Sweden					0	0
168	Switzerland					0	0
169	Syrian Arab Republic	1 171	1 513	2 300	2 972	3 471	4 485
170	Tajikistan					0	0
171	Thailand					0	0
172	The FYR of Macedonia			729	942	729	942
173	Timor-Leste */			90	116	90	116
174	Togo */			17	22	17	22
175	Tonga					0	0
176	Trinidad and Tobago					0	0
177	Tunisia					0	0
178	Turkey					0	0
179	Turkmenistan	86	111	920	1 189	1 006	1 299
180	Tuvalu */			7	10	7	10
181	Uganda */	250	323	460	594	710	917
182	Ukraine					0	0
183	United Arab Emirates (the)					0	0
184	United Kingdom of Great Britain and Northern Ireland (the)					0	0
185	United Republic of Tanzania (the) */	880	1 137	920	1 189	1 800	2 326
186	United States of America (the)	732 300	946 124			732 300	946 124
187	Uruguay			2 017	2 606	2 017	2 606
188	Uzbekistan					0	0
189	Vanuatu */	140	181	160	207	300	388
190	Venezuela (Bolivarian Republic of)	13 850	17 894	29 760	38 450	43 610	56 343
191	Viet Nam			10	13	10	13
192	Yemen */	370	478	1 080	1 395	1 450	1 873
193	Zambia */					0	0
194	Zimbabwe */			1 181	1 526	1 181	1 526
Total from Parties		803 250	1 037 791	692 516	894 724	1 495 766	1 932 515

\*/ Least Developed Countries.

Schedule 1.2  
Status of voluntary contributions for the biennium 2010-2011  
As at 31 December 2011  
(in United States Dollars)

Countries/Trust Funds	Voluntary contributions for 2010-2011
<b>Trust Fund for the Core Budget of the UNCCD (UXA)</b>	
Germany	1 385 217
<b>Total</b>	<b>1 385 217</b>
<b>Trust Fund for Participation of Representatives of Parties in the UNCCD Sessions (UVA)</b>	
Czech Republic	7 042
Finland	234 449
France	62 404
International Fund for Agricultural Development	90 000
Italy	66 667
Japan	60 000
Monaco	46 667
Republic of Korea	717 555
Spain	481 258
Sweden	41 163
Switzerland	241 999
Turkey	57 225
<b>Total</b>	<b>2 106 428</b>
<b>Trust Fund for Voluntary Financing of Activities under the UNCCD (UWA)</b>	
China	50 000
European Union	650 781
Finland	380 626
France	34 014
Italy	259 682
Liechtenstein	10 063
Nigeria	869
Republic of Korea	738 796
Spain	1 763 722
Sweden	62 151
Switzerland	616 811
United Arab Emirates	10 000
Sub-total	4 577 514
<b>Other organizations</b>	
Elion Resource Group, China	153 716
United Nations Environment Programme-Convention on Biological Diversity	249 805
Sub-total	403 521
<b>Total</b>	<b>4 981 035</b>
<b>Trust Fund for Convention Events Organized by the UNCCD Secretariat (BMA)</b>	
Germany	1 385 217
<b>Total</b>	<b>1 385 217</b>
<b>UNCCD Cost Recovery under Host Country Agreement (ZHC)</b>	
Republic of Korea	1 546 900
<b>Total</b>	<b>1 546 900</b>
<b>GRAND TOTAL</b>	<b>11 404 797</b>

Schedule 1.3	
Contributions paid in advance in the biennium ended 31 December 2011	
(Expressed in United States dollars)	
Parties to the Convention	Amount
Albania	956
Australia	118
Armenia	142
Azerbaijan	238
Belize	241
Benin	655
Bhutan	91
Burkina Faso	2 289
Central African Republic	440
Chad	985
Chile	26 733
Colombia	1 051
Congo, Rep.	543
Czech Republic	33 355
Denmark	70 340
Ethiopia	772
Gabon	1 311
Georgia	6
Indonesia	280
Kazakhstan	1 524
Kiribati	77
Lao People's Dem	106
Latvia	3 632
Madagascar	505
Mali	236
Montenegro	373
Mozambique	198
New Zealand	26 051
Peru	3 225
Poland	79 132
Qatar	15
Rep. of Korea	12 606
Samoa	77
Senegal	7 664
Singapore	698
Slovakia	13 571
Suriname	2 126
Switzerland	26
Tajikistan	1 775
Tonga	71
Trinidad & Tobago	4
United Kingdom of Great Britain and Northern Ireland	53
Uzbekistan	99
Zambia	611
<b>TOTAL</b>	<b>295 002</b>

## NOTES TO THE FINANCIAL STATEMENTS

### **Note 1            Statement of Purpose**

The permanent Secretariat of the United Nations Convention to Combat Desertification was established on 1 January 1999 with the following purposes:

- 1) To make arrangements for sessions of the Conference of the Parties (COP) and its subsidiary bodies established under the Convention and to provide them with services as required;
- 2) To compile and transmit reports submitted to it;
- 3) To facilitate assistance to the affected developing country Parties, on request, particularly those in Africa, in the compilation and communication of information required under the Convention;
- 4) To coordinate its activities with the secretariats of other relevant international bodies and conventions;
- 5) To enter, under the guidance of the Conference of the Parties, into such administrative and contractual arrangements as may be required for the effective discharge of its functions;
- 6) To prepare reports on the executions of its functions under this Convention and present them to the Conference of the Parties; and
- 7) To perform such other secretariat functions as may be determined by the Conference of the Parties.

The UNCCD Ten year strategy adopted at COP8 in 2008 has also decided on specific role of the secretariat in order to support Parties in the overall implementation processes of the Strategy (Decision 3/COP.8).

### **Note 2            Accounting Policies**

The following are the significant accounting policies of the United Nations Convention to Combat Desertification (UNCCD):

#### **(a)      Rules and procedures**

The accounts of the Convention are maintained in accordance with the Financial Regulations of the United Nations, its own Financial Rules and in conformity with the United Nations System Common Accounting Standards (A/48/530) as recognized by General Assembly resolution 48/216 C of 23 December 1993 and subsequent revisions thereto.

Under the financial procedures adopted by the Conference of the Parties, the Executive Secretary prepares the administrative core budget for the following biennium and submits it to the COP for its consideration and approval. The approved budget constitutes authority to the Executive Secretary to issue allotments, incur obligations and make payments for the purposes for which the appropriations were approved. In the biennium 2010– 2011, the COP approved a core budget of EUR 16.4 million, of which, the host Government paid EUR 1.0 million. The remaining

amount is to be contributed by all Parties using the indicative scale of contributions which is based on the United Nations scale of assessment.

(b) Accounting conventions

The accounts are prepared on the historical cost basis, modified to the extent that the cost of all property acquired is charged as an expense in the year of purchase, except for the period under review, where property donated in kind by the host Government was valued using the average UN rate of exchange. The UNCCD's accounts are maintained on a "fund accounting" basis. Separate funds for general or special purposes may be established by the Conference of the Parties or the Executive Secretary. Each fund is maintained as a distinct financial and accounting entity, with a separate self-balancing double-entry set of accounts. Starting from COP8, the COP approved the budget in Euro. Previous bienniums' budgets were approved in United States dollars. Additionally, the COP recalled the decision as set out in 1 COP ES-1 to introduce the Euro as the accounting currency in 2010 - 2011.

(c) Contingent liabilities

The expenditures do not include possible costs to cover contingencies under Appendix D to the United Nations staff rules, for personnel financed under resources obtained from contributions. Such costs are covered under contractual arrangements with Van Breda & Co. International.

(d) Unliquidated obligations

Unliquidated obligations are expenditures based on firm obligations entered into, but not disbursed, in the financial period. Unliquidated obligations for the current period in respect of all UNCCD activities remain valid for 12 months following the end of the period to which they relate.

(e) Cash and term deposits

Funds on deposit in interest, non-interest imprest bank accounts, petty cash, time deposits and call accounts are shown in the statements of assets and liabilities as cash. All term deposits are made in line with the United Nations investment policies and guidelines.

(f) Income

(i) Assessed contributions from Party members

Income from assessed contributions is recognized on an accrual basis based on the budget approved by the COP. Parties were notified in October 2009 and 2010 of their contributions for 2010-2011 and recorded as receivables, and recognized as income in January of the following calendar year.



(ii) Voluntary contributions

Voluntary contributions to UNCCD trust funds are recorded as income when received, which include funds received under Inter-Organization arrangements.

(iii) Interest income

Interest income is based only on amounts received and accrued from cash and term deposits relating to the financial period. Interest due from cash and term deposits made in the financial period but not maturing until future periods is recorded as accounts receivable.

(iv) Miscellaneous income

Refunds and adjustments of expenditures charged to prior financial periods, net gains on exchange, moneys accepted for which no purpose is specified and proceeds from the sale of surplus property, are credited to miscellaneous income.

(v) Total Income

Secretariat's total income of USD 33,321,925 excludes programme support cost income of USD 3,473,086 generated from administering of various trust funds, which has been netted off with equivalent expenditures.

(vi) Contributions

All contributions to the Secretariat's activities are deposited with the United Nations Office at Geneva. Imprest accounts in Euro are established for UNCCD to cover expenditures for events organised in Bonn. The utilization of such imprest accounts is reflected in the financial statements.

(g) Translation of currencies

The financial statements of the UNCCD are presented in United States Dollars ("USD"). As per United Nations Accounting standards, transactions in other currencies are recorded in United States Dollars by applying the United Nations operational rates of exchange at the time of the transactions. Realized exchange gains are charged to miscellaneous income and losses are charged to operating expense accounts, respectively. Please see note 2 (b) above regarding the change in accounting currency to Euro.

(h) Reserves and fund balances

As is indicated in note 12, After Service Liabilities, the secretariat accrued the liability for end-of-service and post-retirement benefits as of 31 December 2011 based upon the closing instruction from UNOG as well as the actuarial valuation report received from UNHQ New York. In its balance sheet the secretariat has shown under "Reserves and fund balances" two separate sections, one the "Cumulative surplus (deficit)," which is the balance prior to the accrual

of the liability for end-of-service and post-retirement benefits, and a separate section, "Cumulative (deficit) -- End-of-service and post-retirement benefits," which reflects the current period and cumulative effect of the accrual of the liability for end-of-service and post-retirement benefits as of each balance sheet date.

**Note 3 Write-offs and unrealized exchange differences**

There were no write-offs recorded during the reporting period. Losses, arising from currency conversion were netted off against exchange gains and dealt with under the income and expenditure statement.

All assets and liabilities held in non-US dollar at the end of the year are revalued at the end of year United Nations official rate of exchange. The resulting revaluation differences are accounted for through the income and expenditure statement. Due to the significant change in the value of the US dollar principally against the euro as at 31 December 2011 compared to the closing rate at the end of the previous year, the secretariat incurred unrealised adverse differences totalling USD1.1 million during the year. These differences, which are a correction in the value of cumulative reserves owing to the change of value of the underlying assets are unrealised, and have been included under expenditure for the biennium 2010-2011.

**Note 4 Refunds to Donors**

There was a refund to the Fondation Prince Albert II de Monaco in the amount of USD16,159 and to the European Union for an unspent amount of USD 76,833 respectively.

**Note 5 Cost Reimbursable Accounts**

Temporary cost reimbursable accounts shall be established for Income and Expenditures for irregular occurrences. During the biennium, necessary adjustments were made to close the cost reimbursable account (ZHA) created in 2003 and open a new fund for cost reimbursable account (ZHC) in 2011 in consultation with UNOG/UNHQ to record the income and expenditure account of COP10 and future sessions. The fund ZHA has been excluded from UNCCD financial statements for 2010-2011 since reserves and fund balances as at 31 December 2011 had a zero balance and the remaining payables from such fund had been transferred and incorporated in the liability statement of the new cost reimbursable fund account (ZHC).

Statement of income and expenditure and changes in reserves and fund balances for fund ZHA for the period 2003-2011, as of 31 December 2011 as follows:

INCOME:	<u>Amount in USD</u>
Voluntary contributions	5,123,190.43
Interest income	<u>55,301.41</u>
<b>TOTAL INCOME</b>	<b><u>5,178,491.84</u></b>

## EXPENDITURE:

Staff and other personnel costs	64,013.10
Travel	3,395,395.24
Contractual services	156,098.89
Operating expenses	422,198.56
Acquisitions	61,668.53
Fellowships, grants, reimbursement of services, other	<u>461,629.00</u>
<b>TOTAL EXPENDITURES</b>	<b><u>4,561,003.32</u></b>
<b>NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE</b>	<b>617,488.52</b>
Savings on or cancellation of prior periods' obligation	61,136.39
Transfer (to)/from other funds	(276,144.66)
Refund to donors	<u>(402,480.25)</u>
<b>RESERVES AND FUND BALANCES: END OF PERIOD</b>	<b><u>0</u></b>

Total expenditures of USD4,561,003.32 include 13% administrative support costs for the organization of CRIC and COPs from 2003 to 2010 which were expensed under the fund ZHA and credited to the Special Account for Programme Support Costs as income in the amount of USD461,629.

During the biennium 2010-2011, an amount of USD139,551 has been transferred from ZHA to the supplementary fund activities (fund UWA) to cover the cost of consultancy for the evaluation of Global Mechanism and expenses related to the secondment of a programme officer. There was also a transfer of USD242,499 from fund ZHA to UVA to cover the costs of bureau meetings held in Buenos Aires, Argentina. The remaining balance of COP9 in the amount of USD 44,095 has been transferred to ZHC account as accounts payable requesting donor to authorize to offset such balance against its outstanding contribution of the core budget, which will be adjusted upon receipt of the confirmation from donor.

Thus the net amount of transfer (to)/from other funds in the amount of USD 276,144.66 mentioned in the statement of income and expenditure account are as follows:

<u>Description</u>	<u>Amount (USD)</u>
Transfer of fund from supplementary fund activities to ZHA in 2005	(150,000.00)
Transfer of fund to the supplementary fund activities to cover the costs of consultancy and secondment	139,551.00
Transfer of fund for the organization of bureau meetings	242,498.66
Transfer of fund to ZHC – pending approval from donor	<u>44,095.00</u>
<b>TOTAL</b>	<b><u>276,144.66</u></b>

During the biennium 2008-2009, an amount of USD402,480.25 was returned to the donors in



respect of the unutilized fund from the organization of 5<sup>th</sup> Session of the CRIC and 8<sup>th</sup> Session of the COP.

**Note 6 Transfer to/from other trust funds**

There was a transfer of USD 426,145 from fund ZHA (Cost reimbursable accounts) to UWA in the amount of USD139,551, UVA in the amount of USD242,499, and ZHC in the amount of USD 44,095 respectively (see note 5 for details of the transfer)

**Note 7 Cash and term deposits**

(in USD)

	As at 31 December 2011
Imprest bank account/petty cash – Euro account	
Imprest account with UNDP – in USD account	7,362
Interest-bearing bank deposits maturing within twelve months – in EUR account	7,174,113,114,582
<b>Total</b>	<b><u>11,329,118</u></b>

**Note 8 Other accounts receivable**

(in USD)

	As at 31 December 2011
Education grant advances	28,266
Deferred expenditures	48,679
Travel advances	24,515
Value added tax	82,076
Project clearing (*)	177,683
Others	67,276
<b>Total</b>	<b><u>428,495</u></b>

**Note 9 Other accounts payable**

(in USD)

	As at 31 December 2011
Staff costs – Repatriation grants	80,202
Reserve for Appendix D	239,060
Others – Accounts payables and Advance from Others	245,442
<b>Total</b>	<b><u>564,704</u></b>

(\*) Actual amount as per IMIS trial balance under project clearing – direct cash remittance (General Ledger 2410 & 2411) was USD805,893 and under project clearing – UNDP charges (General Ledger 2412) amounted to USD628,210. These amounts were netted off and remaining amount of USD177,683 (USD805,893 minus USD628,210) shown in the Financial Statements

together with other accounts receivable since direct offsetting for the remittance and project clearing charges through IMIS was not possible.

Details of the net receivables of USD 177,683, reported in the Financial Statements as per table below:

(in USD)				
Description	Opening Balance GL 2410	Remittance GL 2411	Project clearing GL 2412	Balance receivables/ (payables)
Trust fund for the Core Budget of the UNCCD - Fund UXA	-	17,235	(17,235)	-
Trust fund for the participation of Representatives of eligible State Parties in the Sessions of UNCCD Conference - Fund UVA	-	-	-	-
Trust fund for voluntary financial activities under the UNCCD - Fund UWA	125,894	582,324	(330,535)	177,683
Trust fund for convention events organized by the UNCCD secretariat - Fund BMA	-	80,440	(80,440)	-
Special account for UNCCD Programme Support Costs - Fund ZQA	-	-	-	-
<b>TOTAL</b>	<b>125,894</b>	<b>679,999</b>	<b>(628,210)</b>	<b>177,683</b>

#### **Note 10 Operating and Working Capital Reserve**

Operating reserves are established at 15 % (UVA and UWA) of the total annual expenditures under the voluntary general trust funds while an operating reserve for programme support account (ZQA) is maintained at 20 % of annual programme support income earned. A working capital reserve is maintained at 8.3 % of the total approved, annual amount of the core budget (UXA). The reserves are to cover unforeseen shortfalls, uneven cash flows, unplanned costs and other contingencies. At 31 December 2011 the operating reserve had a balance of USD 893,603 and the working capital reserve had a balance of USD 1,252,668 (Statement II) respectively.

#### **Note 11 Programme support**

The programme support at 13 % of the actual expenditures of all established UNCCD trust funds is maintained in a separate account (ZQA), subject to specific exceptions made by the Controller. When a project is shared between UNCCD and another United Nations organization, programme support charges are also shared, accordingly, between both organizations with the combined amount not exceeding 13 %.

**Note 12      Non-expendable Inventory**

Most of the non-expendable property is attractive in nature and therefore valuation of all non-expendable property is limited to items with a value of USD1,500 and above. During the biennium acquisitions amounted to USD415,988, bringing the total value of non-expendable items to USD1,145,606.

**Note 13      End-of-service and post retirement benefits**

(a) End-of-service and post-retirement benefits comprise after-service health insurance (ASHI) coverage, repatriation benefits and commutation of unused vacation days. All three liabilities are determined on the basis of an actuarial valuation, which was undertaken by an independent, qualified actuarial firm.

(b) After-service health insurance (ASHI)

- (i) Upon end-of-service, staff members and their dependants may elect to participate in a defined benefit health insurance plan of the United Nations, provided they have met certain eligibility requirements, including ten years of participation in a United Nations health plan for those who were recruited after 1 July 2007, and five years for those who were recruited prior to this date. This benefit is referred to as ASHI.
- (ii) The major assumptions used by the actuary to determine the liabilities for ASHI as at 31 December 2011 were a discount rate of 4.5 per cent; health care escalation of 8.0 per cent in 2012 for all medical plans (except 7.0 per cent for the United States Medicare Plan, and 5.0 per cent for the United States dental plan), grading down to 4.5 per cent in 2027 and later years; and retirement, withdrawal and mortality assumptions consistent with those used by the United Nations Joint Staff Pension Fund (UNJSPF) in making its own actuarial valuation of pension benefits. The main changes as compared to the 31 December 2009 valuation were: (i) a decline in the assumptions for the discount rate from 6.0 per cent to 4.5 per cent reflecting a broad decline in interest rates of the bench mark which is based on rates for high quality corporate bonds; (ii) an assumption for higher health care escalation for plans outside of the United States; and (iii) a requirement for all eligible retirees of the United Nations to be enrolled in the United States Medicare Plan B, which results in reduced costs to the Organization with respect to charges from medical practitioners..
- (iii) Another factor in the ASHI valuation is to consider contributions by all plan participants in determining the Organization's residual liability. Thus, contributions from retirees are deducted from the gross liability and a portion of the contributions from active staff is also deducted to arrive at the Organization's residual liability in accordance with cost sharing ratios authorized by the General Assembly. These ratios require that the organization's share shall not exceed one-half for non-US health

plans, two-thirds for US health plans, and three-quarters for the Medical Insurance Plan. This refinement in determination of plan participant contributions is reflective of the fact that both active and retired staff participates in the same health insurance plans and that their collective contributions serve to meet the approved cost sharing ratios.

- (iv) On the basis outlined in (ii) and (iii) above, the present value of the accrued liability as of 31 December 2011, net of contributions from plan participants for UNCCD, was estimated at USD7,665,000, as per table below.

After-service health insurance liabilities	Amount (USD)
Gross obligation	15,329,000
Offset from contributions made by plan participants	(7,664,000)
<b>Net obligation</b>	<b>7,665,000</b>

- (v) Further to the assumptions in (ii) above, it is estimated that the present value of the liability would increase by 21.6 per cent and decrease by 21.6 per cent if medical cost trend is increased and decreased by 1 per cent respectively, all other assumptions held constant. Similarly, it is estimated that the accrued liability would increase by 19 per cent and decrease by 15 per cent if the discount rate is decreased and increased by 1 per cent respectively, all other assumptions held constant.

(c) Repatriation benefits

- (i) Upon end-of-service, staff members who meet certain eligibility requirements are entitled to a repatriation grant which is based upon length of service, and travel and removal expenses. These benefits are collectively referred to as repatriation benefits.
- (ii) As referred in the above paragraphs, a consulting actuary was engaged to carry out an actuarial valuation of repatriation benefits as of 31 December 2011. The major assumption used by the actuary were a discount rate of 4.5 per cent; and annual salary increase ranging from 9.1 per cent to 4.0 per cent based on age and category of staff members.
- (iii) On the basis of these assumptions, the present value of the accrued liability for repatriation benefits as of 31 December 2011 was estimated at USD944,000 that is included in the financial statements.

(d) Unused annual leave

- (i) Upon end-of-service, staff members who separate from the organization are entitled to be paid for any unused annual leave that they may have accumulated up to a



maximum of sixty working days for those holding fixed term or continuing appointments.

- (ii) As referred to note above, a consulting actuary was engaged to carry out an actuarial valuation of unused vacation days as at 31 December 2011. The major assumption used by the actuary were a discount rate of 4.5 per cent; and an annual rate of increase in accumulated annual leave balances 12.5 days in each of the first three years, 3.0 days per year in the fourth to sixth year. And 0.1 days annually thereafter, capping at an accumulation of 60 days. Salary is assumed to increase annually at rates ranging from 9.1 per cent to 4.0 per cent based on age and category of the staff members..
  - (iii) On the basis of these assumptions, the present value of the accrued liability for unused vacation days as of 31 December 2011 was estimated at USD336,000 that is included in the financial statements.
- (e) The total liabilities for end-of-service and post retirement are as follows:

(in USD)		
Description	31 December 2011	31 December 2009
After-service health insurance (ASHI)	7,665,000	4,153,000
Repatriation benefits	944,000	600,000
Accrued annual leave	336,000	358,000
<b>TOTAL</b>	<b>8,945,000</b>	<b>5,111,000</b>

- (f) The aggregate effect of the accrual of the liability for end-of-service and post-retirement benefits is shown on the balance sheet under reserves and fund balances. The cumulative surplus (deficit) line on the balance sheet reflects the surplus (deficit) before the accrual of the liability for end-of-service and post-retirement benefits.

#### **Note 14 Participation in the United Nations Joint Staff Pension Fund**

UNCCD is a member organization participating in the United Nations Joint Staff Pension Fund (UNJSPF), which was established by the United Nations General Assembly to provide retirement, death, disability and related benefits. The Pension Fund is a funded defined benefit plan. The financial obligation of the organization to the UNJSPF consists of its mandated contribution at the rate established by the United Nations General Assembly together with any share of any actuarial deficiency payments under Article 26 of the Regulations of the Fund. Such deficiency payment are only payable if and when the United Nations General Assembly has invoked the provision of Article 26, following determination that there is a requirement for deficiency payments based on an assessment of the actuarial sufficiency of the Fund as of the valuation date. At the time of this report the United Nations General Assembly has not invoked this provision.

**Note 15 Disclosure of donations/contributions in-kind**

- (i) Services of associate experts were provided by the Governments of Italy, Spain and Germany. The approximate cost of these services was USD563,022, as is summarized below:

(in USD)

	As at 31 December 2011
Government of Italy (for 24 months)	169,756
Government of Germany (for 27 months)	213,724
Government of Spain (for 24 months)	<u>179,542</u>
<b>Total</b>	<b><u>563,022</u></b>

- (ii) The secretariat estimated the following in-kind contributions based on the activities in the 2010-2011 work programmes. These estimates are provided primarily for the purpose of highlighting the significance and extent of partnerships in the secretariat's delivery of its work programme.

Outputs activities	Donor/Partners involved	Amount (USD)
Launching meetings and information material concerning the United Nations Decade for Deserts and Fight Against Desertification (UNDDD)	Brazil, Korea Forest Service, UNEP, UNDP, UNDPI, UNEP World Conservation and Monitoring Centre (WCMC), International Institute for Environment and Development (IIED) and Colorado State University.	541,180
United Nations System-wide Rapid Response Report on Drylands	United Nations Environment Programme (UNEP) and United Nations Development Programme (UNDP).	202,943
4 <sup>th</sup> National reporting cycle and the development of the PRAIS system	The Global Environmental Facility, UNEP-WCMC and affected country parties.	7,170,641
Provision of information and communication technology service	United Nations Secretariat	338,238
<b>TOTAL</b>		<b>8,253,002</b>

- (iii) In addition to the above, the secretariat of the UNCCD also receives office premises of 6,078m<sup>2</sup> including office space of 2,494 m<sup>2</sup>, conference area of 106 m<sup>2</sup> and common

area of 3,477 m<sup>2</sup> in Langer Eugen donated by the Government of Germany. The UNCCD offices are located in 13<sup>th</sup>, 14<sup>th</sup> and 15<sup>th</sup> floors respectively.

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