United Nations

ICCD/COP(12)/9

Convention to Combat Desertification

Distr.: General
7 September 2015

English only

Conference of the Parties
Twelfth session
Ankara, Turkey, 12–23 October 2015
Item 5 (b) of the provisional agenda
Programme and budget
Financial performance for the Convention trust funds, including an update on the arrangements for the Global Mechanism

Audited financial statements for the Convention trust funds for the biennium ended 31 December 2013, including the report of the United Nations Board of Auditors

Note by the secretariat

Summary

In accordance with section 21 of the financial rules of the Conference of the Parties, its subsidiary bodies and the Convention secretariat (decision 2/COP.1), the secretariat shall provide the Parties with a final audited statement of accounts for the full financial period.

This document contains the audited financial statements of the United Nations Convention to Combat Desertification for the biennium ended 31 December 2013, issued as received without formal editing and with the original pagination.

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BOARD OF AUDITORS

FAX: 1 (212) 963.3684

24 July 2014

Dear Ms. Barbut,

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 2013 along with the report Board of Auditors on thereon.

Sincerely yours,

With regards,

Anjana Das

Anjana Das
Executive Secretary

Ms. Monique Barbut
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 2013

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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) for the biennium ended 31 December 2013, which comprise the statement of assets, liabilities and reserves and fund balances (Statement II); the statement of income, expenditure and changes in reserve and fund balances (Statement I), the cash flow statement (Statement III), the statement of appropriation (Statement IV), and the schedules and explanatory notes.

Management's responsibility for the financial statements

The Executive Secretary of UNCCD 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 management 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 involves 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 qualified audit opinion.

Basis for qualified opinion

On 30 September 2013, according to the decision of the Conference of the Parties (COP), the accountability and legal representation of the Global Mechanism (GM), along with $1.4 million cash were transferred to the UNCCD Secretariat. The accounts were later consolidated into UNCCD's financial statements. However, the amounts consolidated into the UNCCDs financial statements in respect of the Global Mechanism were not subject to audit by the appointed external auditors of the Global Mechanism. Consequently, we have no assurance over the amounts transferred and were unable to determine whether any adjustments to them were necessary.

Opinion

In our opinion, except for the possible effects of the matter described in the Basis for the qualified opinion paragraph, the financial statements present fairly, in all material respects, the financial position of UNCCD as at 31 December 2013 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

Further to our opinion, the transactions of UNCCD 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, we have also issued a long-form report on our audit of the financial statements on UNCCD.

Sir Amyas C. E. **Morse**
Comptroller and Auditor-General of the
United Kingdom of Great Britain and Northern Ireland
Chair of the United Nations Board of Auditors

Liu Jiayi
Auditor-General of the People's Republic of China
(Lead Auditor)

Ludovick S. L. **Utouh**
Controller and Auditor-General of the United Republic of Tanzania

30 June 2014

Chapter II

Report of the Board of Auditors (Long-form report)

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 2013. The audit was carried out at UNCCD's headquarters in Bonn, Germany.

Qualified audit opinion

The Board issued a qualified opinion on the financial statements of UNCCD for the period under review, as reflected in Chapter I. On 30 September 2013, according to the decision of the Conference of the Parties (COP), the accountability and legal representation of the Global Mechanism (GM), along with $1.4 million cash were transferred to the UNCCD Secretariat. The accounts were later consolidated into UNCCD's financial statements. However, the amounts consolidated into the UNCCDs financial statements in respect of the Global Mechanism were not subject to audit by the appointed external auditors of the Global Mechanism. Consequently, we have no assurance over the amounts transferred and were unable to determine whether any adjustments to them were necessary.

Overall conclusion

During the period under review, UNCCD continued its efforts to maintain sound internal control, enhance accountabilities and promote good governance structures. The Board noted that UNCCD took measures to address our concerns on the selection of consultants and individual contracts, and enhance the preparation of International Public Sector Accounting Standards (IPSAS) implementation through revising implementation plan and regular meeting to address various issues of IPSAS implementation. However, the Board has identified deficiencies in some areas, particularly that insufficient assurance is available over the accounts transferred from GM, and insufficient preparations for IPSAS implementation such as delays in the finalization of accounting policies and in recruitment of consultant.

Key findings

Progress toward the implementation of International Public Sector Accounting Standards (IPSAS)

Preparations for IPSAS implementation were insufficient at the date of audit in April 2014 in that (a) target dates and detailed procedures for key activities were not confirmed including, for example, setting up a steering committee and implementation team with appropriate allocation of authority and duties, training plans for staff involved in implementing IPSAS, and preparing and reviewing a full set of accounting policies in accordance with

IPSAS in the context of UNCCD operations; (b) accounting policies were not finalized; and (c) there were delays in recruitment of consultant and training of staff.

Financial management

As at 31 December 2013, $2.15 million or 54 per cent of the $4.01 million assessed contribution receivable was outstanding for more than four years. In addition, the total amount of voluntary contributions received under extra-budgetary funds was $8.88 million, representing 56 per cent of the total extra-budgetary finance needed in the biennium ($15.84 million).

The Board recognises the challenge faced by UNCCD in raising funds, and is concerned that the long term outstanding assessments along with inadequate extra-budgetary funding might affect the operations of UNCCD.

Recommendations

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

(a) Revise the implementation plan to ensure targets are set for key activities, and expedite the finalization of accounting policies and the recruitment of consultant as well as the training to key staff so that IPSAS can be implemented in a timely manner;

(b) Obtain reliable and independent verification of the accuracy and

completeness of accounting records and balances transferred in respect of the Global Mechanism; and

(c) Expedite its efforts to collect the outstanding assessed contributions and seek to increase fund raising through improved advocacy work, demonstrating and documenting more clearly the "impact chain" of projects and continuous coordination of fund-raising activities with the Global Mechanism.

Follow-up of previous recommendations

Of the nine recommendations made for biennium 2010-2011, three were fully implemented; six were under implementation. Of the six recommendations under implementation, one recommendation relates to biennium 2006-2007, while the other five recommendations relate to biennium 2010-2011. Details of the status of implementation of these recommendations are indicated in the annex to this report.

A. Mandate, scope and methodology

1. 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 biennium from 1 January 2012 to 31 December 2013 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), 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.

2. 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 2013 and its financial performance 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.

3. The Board also reviewed UNCCD operations under United Nations Financial Regulation 7.5 which allows the Board to make observations on the efficiency of the

financial procedures, the accounting system, the internal financial controls and, in general, the administration and management of operations.

4. 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

5. Of the nine recommendations made for biennium 2010-2011, three were fully implemented; and six were under implementation. Of the six recommendations under implementation, one relates to biennium 2006-2007, while the other five recommendations relate to biennium 2010-2011. Details of the status of implementation of these recommendations are in the annex to this report.

6. The Board does not have significant concerns on the implementation of these recommendations but encourages the secretariat to intensify its efforts to implement the recommendations as quickly as possible. The Board would like to highlight the following issues:

(a) In its previous report, the Board recommended that UNCCD reconcile the discrepancies in NEP's records. In 2012-2013, the Board continues to note discrepancies in NEP's records between the Finance Section and the Asset Management Section,

which amounted to $0.32 million or 27 per cent of the NEP value disclosed in the financial statements.

(b) In response to the Board's previous recommendation, UNCCD Secretariat established a guideline in June 2013 stating that in order to reduce the booking cost, all tickets for official travel of staff members and eligible family members should be purchased by the Secretariat at least four weeks in advance of the actual travel. Notwithstanding the issuance of this guidance, the Board continued to note delays in air ticket bookings. For example, of the 82 official missions, air tickets for 70 (89 per cent) journeys were purchased less than four weeks before the actual travel.

7. The Board recommends UNCCD reconcile the financial records and property records at least quarterly.

8. The Board also recommends UNCCD strictly comply with the guideline of tickets booking to achieve the saving as much as possible.

2. Financial overview

9. For the biennium ended 31 December 2013, total income for UNCCD amounted to $37.65 million, including $6.86 million from the Trust Fund for Voluntary Financing of the UNCCD Global Mechanism (Fund GMZ), since October 2013 when the balance of GM was transferred from IFAD. The total expenditure amounted to $32.65 million, including $1.08 million from the Fund GMZ, resulting in an excess of income over expenditure of $5 million.

10. As at 31 December 2013, total assets amounted to $20.31 million, while total liabilities were $14.62 million, and the reserves and fund balance amounted to $5.69 million. Of the

total assets, $15.28 million was held in cash, and $4.01 million related to assessed contribution receivable from member parties. Of the total liabilities, $12.09 million or 83 per cent was end-of-service and post-retirement liabilities, which is an increase of $3.15 million compared to the last biennium.

3. Progress towards the implementation of International Public Sector Accounting Standards (IPSAS)

11. The General Assembly, in its resolution 60/283, approved the adoption of International Public Sector Accounting Standards (IPSAS) within the United Nations system. In its first extraordinary session (Decision 1/COP.ES-1), the COP endorsed the adoption of IPSAS in UNCCD. The secretariat decided to implement IPSAS alongside the United Nations Secretariat with effect from 1 January 2014.

12. During the biennium, the secretariat began preparing for the implementation of IPSAS, including, for example, establishing a joint IPSAS project board of UNCCD and the United Nations Framework Convention on Climate Change (UNFCCC), organizing meetings to address various issues of IPSAS implementation, and updating IPSAS implementation plans. However, the Board has identified the following areas for management's attention:

- ***Inadequate implementation plans.*** The revised IPSAS implementation plan does not clearly define target dates, key activities or milestones. For example, a steering committee and implementation team with appropriate allocation of authority and duties has not been established.

- ***Accounting policies were not finalized.*** The Secretariat had not identified which IPSAS standards were relevant to UNCCD, nor were IPSAS-compliant accounting policies finalized;

- ***Delays in recruitment of consultant and training of staff.*** The Board noted that the Secretariat made a provision in the core budget for 2014-2015 to hire a consultant to support IPSAS implementation and to provide necessary training to Secretariat staff. However, the recruitment of this consultant was not initiated and training had not started at the time of audit.

13. **UNCCD agreed with the Board's recommendation to improve the implementation plan to ensure targets are set for key activities, and to expedite the finalization of accounting policies as well the recruitment of a consultant. Training of key staff would also be accelerated so that IPSAS could be implemented in a timely manner.**

4. Global Mechanism

14. The United Nations Convention to Combat Desertification (UNCCD) created the Global Mechanism (GM) as a means of mobilizing resources to protect dry land areas. At the First Conference of the Parties of the UNCCD held in October 1997, the International Fund for Agricultural Development (IFAD) was selected to house the Global Mechanism by a ministerial-level assembly of over 113 countries that had ratified the Convention. The Global Mechanism has a Collaborative Institutional Arrangement to support it, involving UNDP, IFAD and the World Bank.

15. Based on Decision 6/COP.10, the Conference of the Parties (COP) in October 2011 decided that the accountability and the legal representation of the GM, formerly carried out by the IFAD on behalf of the COP, would be transferred to the UNCCD Secretariat, and that the UNCCD Executive Secretary would assume overall management responsibility, including accounting and reporting of the GM. On 27 September 2013, the COP in its Eleventh Session authorized the Executive Secretary to take all necessary measures to develop the institutional arrangements in an expeditious manner from 1 October 2013, so as to ensure that the administrative, procedural and legal aspects were implemented.

16. According to the trial balance records, the GM had cash balances of $7.11 million as at 27 September 2013, while net payables due to IFAD were $0.77 million resulting in a net balance of $6.34 million relating to GM. Of this net balance: (i) $1.41 million was transferred to the Fund GMZ of the UNCCD Secretariat, which was established to manage GM related funds, (ii) $4.58 million was transferred to an escrow account to meet estimated costs of pending legal cases involving former GM staff ($3.73 million), disputed invoices from the Food and Agriculture Organization of the United Nations ($0.65 million), and a contingency provision ($0.2 million) and (iii) $0.35 million was refunded to IFAD to cover travel and other advances relating to UNCCD .

17. IFAD prepared GM's financial statements for the financial year 2012, in which, IFAD included provisions of $4.84 million for disputed invoices from FAO and appeals filed by current and former GM staff against IFAD. However, in its response to IFAD, the UNCCD Secretariat highlighted that the GM was not a party to the cases before the Administrative Tribunal of the International Labour Organization. In addition, the UNCCD Secretariat was in consultation with FAO regarding the outstanding invoices and their validity. Therefore, on

both counts, the UNCCD Secretariat could not agree to the financial provisions made by IFAD and included in the financial statements. As the UNCCD Secretariat did not agree with the information contained in the GM financial statements for financial year 2012, they were submitted to the Conference of the Parties unsigned by the UNCCD and unaudited.

18. Additionally, before the transfer of accounting records and the fund balance in September 2013, IFAD and UNCCD had not jointly agreed or verified the final GM balances, nor commissioned an independent audit by a third party, on the financial status and financial performance of the GM.

19. Consequently, the Board has no assurance on the fair presentation of the net GM balance of $6,343,788 as at 27 September 2013. The Board has therefore qualified its audit opinion in this respect.

20. **The Board recommends that UNCCD obtain reliable and independent verification of the accuracy and completeness of accounting records and balances transferred in respect of the Global Mechanism.**

21. At the time of this report, the Board was informed by UNCCD that it has completed a draft of the financial statements of GM that are being considered by IFAD. Furthermore, a negotiation with external auditor has started and the audit will commence once the draft financial statements are finalized.

5. Financial management

Credit card payment

22. The Board noted that the UNCCD Secretariat had a credit card under the imprest bank account in Deutsche Bank, in the name of the Coordinator of Administration and Finance Services (AFS). In 2012-2013, the total amount paid through the credit card was $24,304. All bank reconciliations were certified by the Coordinator of AFS, who was also the holder and certifying officer of the credit card, which is not in line with the rules of segregation of duties.

23. The Board noted that procedures for credit card payments were not finalized by the UNCCD Secretariat. AFS restricted use of the card to low-value purchases.

24. The Board reviewed supporting documents for all credit card payments above $1,000 in the biennium, and noted that two purchases of an iPhone (in February 2013) and an iPad (in October 2013) were paid based on instructions from the Executive Director. No Requisition for Procurement, or necessary reviews and approvals were obtained,

25. Management explained that in future the UNCCD Secretariat planned to segregate duties and responsibilities so that the credit card holder could not certify and reconcile credit card payments. The Secretariat would also ensure that approvals and relevant supporting documentation are obtained before any procurement was made.

26. **UNCCD agreed with the Board's recommendation to improve its management on imprest account by: (a) finalizing the internal policy on administration of credit cards as soon as possible and ensure it is strictly followed; and (b) ensuring proper segregation of duties is followed for any credit card payments.**

Fund raising

27. As at 31 December 2013, the balance of assessed contribution receivable from Member Parties was about $4.01 million, of which $2.15 million or 54 per cent had been outstanding for more than four years. Furthermore, of the total assessed contribution ($19.78 million) in the biennium 2012-2013, $1.58 million or eight per cent were outstanding.

28. In addition, the Board noted that the total amount of voluntary contributions received under extra-budgetary funds was $8.88 million, far away to the total extra-budgetary finance requested during the biennium ($15.84 million).

29. The Board recognized the challenge of fundraising UNCCD is facing, and is concerned that long term outstanding assessments together with the inadequate extra-budgetary funding might affect the operations of UNCCD.

30. **UNCCD agreed with the Board's recommendation to expedite efforts to collect the outstanding assessed contributions and seek to increase fund raising through improved advocacy work, demonstrating and documenting more clearly the "impact chain" of projects and continuous coordination of fund-raising activities with the GM.**

C. Disclosures by management

31. Management reported to the Board that there were no write-offs of losses of assets, ex gratia payments or causes of fraud or presumptive fraud in UNCCD during the biennium 2012-2013.

D. Acknowledgement

32. The Board wishes to express its appreciation for the cooperation and assistance extended to its staff by the Executive Secretary, as well as the staff members at UNCCD.

Sir Amyas C. E. **Morse**
Comptroller and Auditor-General of the
United Kingdom of Great Britain and Northern Ireland
Chair of the United Nations Board of Auditors

Liu Jiayi
Auditor-General of the People's Republic of China
(Lead Auditor)

Ludovick S. L. **Utouh**
Controller and Auditor-General of the United Republic of Tanzania

30 June 2014

Annex I.

Status of implementation of recommendations for the biennium ended 31 December 2011

Summary of recommendation	Paragraph Reference	Financial period first made	Implemented	Under implementation	Not implemented
Consolidate the financial statements of the Secretariat and the Global Mechanism	Para. 13	2010-2011	X		
Expedite the preparation for the implementation of IPSAS	Para. 21	2006-2007		X	
(a) comply with the rules to representation of women on assessment panels;(b) properly recorded justifications which the shortlisted candidates are not interviewed; and (c) avoid conflict of interest in the composition of interview panel.	Para. 23	2010-2011		X	
Report to the Conference of Parties any adjustments to its decision regarding the staffing table.	Para. 25	2010-2011	X		
(a) fully document and justify the selection of consultants and individual contracts; (b) maintain complete records process of consultants and individual contractors; and (c) sign contracts for consultants and individual contractors before effective dates.	Para. 27	2010-2011	X		
Strengthen the management of tickets booking.	Para. 31	2010-2011		X	

Coordinate with the related countries to expedite the implementation of projects.	Para. 37	2010-2011		X	
(a) expedite the write-off and disposal property and update the inventory lists; and (b) reconcile the discrepancies of NEP records.	Para. 41	2010-2011		X	
Store offsite all critical IT resources, and finalize the implementation of the disaster recovery server.	Para. 43	2010-2011		X	
Total			**3**	**6**	**0**
Percentage			**34**	**66**	**0**

Annex II.

Certification of Financial Statements, Financial Statements and Notes

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

(*Signed*) Monique **Barbut**
Executive Secretary
31 March 2014

United Nations Convention To Combat Desertification
I. Statement of income and expenditures and changes in reserves and fund balances (continued)
For the biennium 2012-2013 ending 31 December 2013
(Expressed in United States Dollars)

	Schedule/ note reference	*Trust Fund for the Core Budget of the UNCCD (UXA)*		*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)*	
		2012-2013	**2010-2011**	**2012-2013**	**2010-2011**	**2012-2013**	**2010-2011**
INCOME:	-						
Assessed Contributions	Note 2 f(i)	19 782 371	21 149 377		-		-
Voluntary Contributions	Note 2 f(ii), Sch. 1.2	1 327 046	1 385 217	1 003 828	2 106 428	5 561 895	4 981 035
Programme Support Costs income	Note 11						
Other/Miscellaneous Income:							
Interest income	Note 2 f(iii)	57 049	77 486	12 205	8 672	41 149	34 279
Miscellaneous	Note 2 f(iv)	334 336	30 290	-	-	136 093	7 987
TOTAL INCOME	Note 2 f(v)	**21 500 802**	**22 642 370**	**1 016 033**	**2 115 100**	**5 739 137**	**5 023 301**
EXPENDITURE:	-						
Staff and other personnel costs		10 968 141	10 020 826		-	2 369 844	2 703 347
Travel		1 142 419	1 232 750	1 482 441	1 633 648	735 687	879 656
Contractual services		1 720 802	994 159	28 232	103 619	1 613 216	368 922
Operating expenses		725 258	1 908 579	3 900	49 723	151 195	339 268
Acquisitions	Note 12	24 086	409 835	-		12 041	-
Fellowships, grants and other		3 917 039	5 941 872	-		347 802	642 158
Total expenditure		**18 497 745**	**20 508 021**	**1 514 573**	**1 786 990**	**5 229 785**	**4 933 351**
Programme support costs		2 384 495	2 477 910	196 223	225 845	644 406	606 276
TOTAL EXPENDITURES		**20 882 240**	**22 985 931**	**1 710 796**	**2 012 835**	**5 874 191**	**5 539 627**
EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE		618 562	(343 561)	(694 763)	102 265	(135 054)	(516 326)
Non-budgeted accrued expenses for end-of-service and post-retirement benefits	Note 13	(2 352 205)	(1 341 980)	-	-	877 995	(1 222 379)
Other prior period adjustments		-			(27 755)	-	(366 266)
NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE		(149 477)	(1 685 541)	(694 763)	74 510	742 941	(2 104 971)
Savings on or cancellation of prior periods' obligations		149 477	348 621	2 544		132 890	14 083
Transfers (to)/from other funds	Note 6		-	194 679	242 499	-	139 551
Refund to donors	Note 4		-	-	-	-	(92 992)
Other adjustments to reserves and fund balances -- Global Mechanism &other		17 568	(10 022)	-	-		
RESERVES AND FUND BALANCES: BEGINNING OF PERIOD		(80 877)	1 266 065	835 308	518 299	1 088 504	3 132 833
RESERVES AND FUND BALANCES: END OF PERIOD		(1 647 475)	(80 877)	337 768	835 308	1 964 335	1 088 504

United Nations Convention To Combat Desertification
I. Statement of income and expenditures and changes in reserves and fund balances (concluded)
For the biennium 2012-2013 ending 31 December 2013
(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 cost recovery under HCA (ZHC)*		*Trust Fund for Voluntary Financing of the UNCCD Global Mechanism (GMZ)*		*Total*
		2012-2013	2010-2011	2012-2013	2010-2011	2012-2013	2010-2011	2012-2013	2012-2013	2010-2011
INCOME:	-									
Assessed Contributions	Note 2 f(i)		-		-				19 782 371	21 149 377
Voluntary Contributions	Note 2 f(ii), Sch. 1.2	1 327 046	1 385 217		-	992 063	1 546 900	6 707 687	16 919 565	11 404 797
Programme Support Costs income	Note 11		-	3 496 813	3 473 086	-	-		- a/	-
Other/Miscellaneous Income:									-	-
Interest income	Note 2 f(iii)	5 084	2 838	34 106	44 679	9 150	2 262	5 269	164 012	170 216
Miscellaneous	Note 2 f(iv)	22 302		114 733	559 258	24 544	-	149 490	781 498	597 535
TOTAL INCOME	Note 2 f(v)	1 354 432	1 388 055	3 645 652	4 077 023	1 025 757	1 549 162	6 862 446	37 647 446	33 321 925
EXPENDITURE:	-									
Staff and other personnel costs		760 466	789 355	4 038 811	2 633 800	61 067	78 423	769 853	18 968 182	16 225 751
Travel		46 638	142 132	-	-	794 810	991 683	70 172	4 272 167	4 879 869
Contractual services		345 119	193 974	-	-	31 206	12 493	114 533	3 853 108	1 673 167
Operating expenses		26 878	33 545	-	234 399	65 871	75 732	-	973 102	2 641 246
Acquisitions	Note 12			-	-		6 153	-	36 127	415 988
Fellowships, grants and other			128 812	284 345	399 962		16 476	-	4 549 186	7 129 280
Total direct expenditures		1 179 101	1 287 818	4 323 156	3 268 161	952 954	1 180 960	954 558	32 651 872	32 965 301
Programme support costs		147 597	163 055	-	-	-	-	124 093	a/	-
TOTAL EXPENDITURE		1 326 698	1 450 873	4 323 156	3 268 161	952 954	1 180 960	1 078 651	32 651 872	32 965 301
EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE		27 734	(62 818)	(677 504)	808 862	72 803	368 202	5 783 795	4 995 574	356 624
Non-budgeted accrued expenses for end-of-service and post-retirement benefits -- current period adjustments	Note 13	(107 383)	(727 641)	(924 594)	(542 000)	-		(639 813)	(3 146 000)	(3 834 000)
Other prior period adjustments			(39 186)	-		-		-	-	(433 207)
NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE		(79 649)	(829 645)	(1 602 098)	266 862	72 803	368 202	5 143 982	1 849 574	(3 910 583)

	Schedule / note reference	*Trust Fund for Convention Events Organized by the UNCCD Secretariat (BMA)*		*Special account for UNCCD Programme Support Costs (ZQA)*		*UNCCD cost recovery under HCA (ZHC)*		*Trust Fund for Voluntary Financing of the UNCCD Global Mechanism (GMZ)*		*Total*
Savings on or cancellation of prior periods' obligations		44 923	-	55 381	19 726	52 306	-	-	437 521	382 430
Transfers (to)/from other funds	Note 6	-	-		-	(194 679)	-	-	-	382 050
Refund to Donors	Note 4	-	-		-	-	-	-	-	(92 992)
Other adjustments to reserves and fund balances -- Global Mechanism		-	-	(81 880)	(167)	-	-	-	(64 312)	(10 189)
RESERVES AND FUND BALANCES: BEGINNING OF PERIOD		**(468 234)**	**361 411**	**1 731 025**	**1 444 604**	**368 202**	**-**	**-**	**3 473 928**	**6 723 212**
RESERVES AND FUND BALANCES: END OF PERIOD		**(502 960)**	**(468 234)**	**102 428**	**1 731 025**	**298 632**	**368 202**	**5 143 982**	**5 696 710**	**3 473 928**

a/ Programme Support Costs income under the total column have been netted off with equivalent expenditure. It totalled USD 3,496,813 in 2012-2013 compared to USD 3,473,086 in 2010-2011. These internal cross charges are not shown under the overall total column for 2012-2013 in order to reflect only external income and expenditure.

United Nations Convention to Combat Desertification
II. Statement of assets, liabilities, and reserves and fund balances (continued)
For the biennium 2012-2013 ending 31 December 2013
(Expressed in United States Dollars)

	Schedule / note reference	*Trust Fund for the Core Budget of the UNCCD (UXA)*		*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)*	
		2012-2013	**2010-2011**	**2012-2013**	**2010-2011**	**2012-2013**	**2010-2011**
ASSETS	-						
Cash and term deposits:	-						
United States dollars	Note 2 (e), 7	-				-	7 174
Euros	Note 2 (e), 7	4 004 256	4 294 776	171 394	860 304	2 634 887	2 463 111
Total cash and term deposits:		**4 004 256**	**4 294 776**	**171 394**	**860 304**	**2 634 887**	**2 470 285**
Accounts receivable:							
Assessed contributions receivable from member Parties	Sch. 1.1 (a) & (b)	4 007 644	3 299 637		-	-	-
Operating funds provided to executing agencies					-	-	-
Other accounts receivable	Note 8	70 118	137 072	152 645	1 083	76 740	213 011
Interfund balances receivable		188 372	-	13 729	-	161 484	42 735
TOTAL ASSETS		**8 270 390**	**7 731 485**	**337 768**	**861 387**	**2 873 111**	**2 726 031**
LIABILITIES							
Payments received in advance for future year contributions	Sch. 1.3	387 650	295 002		-	-	-
Unliquidated obligations		963 820	1 103 911	-	4 300	449 598	282 751
Accounts payable:							
Inter-fund balances payable		-	7 959	-	21 779	-	-
Other accounts payable	Note 9	249 427	440 727	-	-	32 331	49 934
Other Liabilities							
End-of-service and post-retirement liabilities	Note 13	8 316 968	5 964 763			426 847	1 304 842
TOTAL LIABILITIES		**9 917 865**	**7 812 362**	-	**26 079**	**908 776**	**1 637 527**
RESERVES AND FUND BALANCES	-						
Operating reserve	Note 10	-	-	215 677	145 394	385 394	410 164
Working capital reserve	Note 10	954 018	1 252 668	-	-	-	-
Cumulative surplus (deficit)		5 715 475	4 631 218	122 091	689 914	2 005 788	1 983 182
Cumulative (deficit) -- Unfunded end-of-service and post-retirement benefits	Note 13, Note 2(h)	(8 316 968)	(5 964 763)	-	-	(426 847)	(1 304 842)
TOTAL RESERVES AND FUND BALANCES	Statement I	**(1 647 475)**	**(80 877)**	**337 768**	**835 308**	**1 964 335**	**1 088 504**
TOTAL LIABILITIES, RESERVES AND FUND BALANCES		**8 270 390**	**7 731 485**	**337 768**	**861 387**	**2 873 111**	**2 726 031**

United Nations Convention To Combat Desertification
II. Statement of assets, liabilities, and reserves and fund balances (concluded)
For the biennium 2012-2013 ending 31 December 2013
(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)*		*Trust Fund for Voluntary Financing of the UNCCD Global Mechanism (GMZ)*	*Total*	
		2012-2013	**2010-2011**	**2012-2013**	**2010-2011**	**2012-2013**	**2010-2011**	**2012-2013**	**2012-2013**	**2010-2011**
ASSETS	-									
Cash and term deposits:	-									
United States dollars	Note 2 (e), 7	-	-						-	7 174
Euros	Note 2 (e), 7	333 231	335 081	1 883 978	2 697 961	388 477	670 711	5 864 593	15 280 816	11 321 944
Total cash and term deposits:		**333 231**	**335 081**	**1 883 978**	**2 697 961**	**388 477**	**670 711**	**5 864 593**	**15 280 816**	**11 329 118**
Accounts receivable:										
Assessed contributions receivable from member Parties	Sch. 1.1 (a) & (b)	-	-	-	-	-		-	4 007 644	3 299 637
Operating funds provided to executing agencies		-	-	-	-	-		-	-	-
Other accounts receivable	Note 8	663	-	37 446	74 574	3 935	2 755	-	341 547	428 495
Interfund balances receivable		15 924	-	111 408	-	38 092		155 890	684 899	-
TOTAL ASSETS		**349 818**	**335 081**	**2 032 832**	**2 772 535**	**430 504**	**673 466**	**6 020 483**	**20 314 906**	**15 057 250**
LIABILITIES										
Payments received in advance for future year contributions	Sch. 1.3			-	-	-		-	387 650	295 002
Unliquidated obligations		-	44 923	50 466	82 792	87 777	259 939	213 556	1 765 217	1 778 616
Accounts payable:									-	-
Inter-fund balances payable		-	12 997	-	-	-	-	-	-	-
Other accounts payable	Note 9	-	-	25 344	28 718	44 095	45 325	23 132	374 329	564 704
Other Liabilities			-	-	-	-	-	-	-	-
End-of-service and post-retirement liabilities	Note 13	852 778	745 395	1 854 594	930 000	-		639 813	12 091 000	8 945 000
TOTAL LIABILITIES		**852 778**	**803 315**	**1 930 404**	**1 041 510**	**131 872**	**305 264**	**876 501**	**14 618 196**	**11 583 322**
RESERVES AND FUND BALANCES	-									
Operating reserve	Note 10	-	-	397 166	338 045	-		-	998 237	893 603
Working capital reserve	Note 10	-	-	-	-	-		-	954 018	1 252 668

	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)*		*Trust Fund for Voluntary Financing of the UNCCD Global Mechanism (GMZ)*	*Total*	
		2012-2013	**2010-2011**	**2012-2013**	**2010-2011**	**2012-2013**	**2010-2011**	**2012-2013**	**2012-2013**	**2010-2011**
Cumulative surplus (deficit)		349 818	277 161	1 559 856	2 322 980	298 632	368 202	5 783 795	15 835 455	10 272 657
Cumulative (deficit) – Unfunded end-of-service and post-retirement benefits	Note 13, Note 2(h)	(852 778)	(745 395)	(1 854 594)	(930 000)	-		(639 813)	(12 091 000)	(8 945 000)
TOTAL RESERVES AND FUND BALANCES	Statement I	**(502 960)**	**(468 234)**	**102 428**	**1 731 025**	**298 632**	**368 202**	**5 143 982**	**5 696 710**	**3 473 928**
TOTAL LIABILITIES, RESERVES AND FUND BALANCES		**349 818**	**335 081**	**2 032 832**	**2 772 535**	**430 504**	**673 466**	**6 020 483**	**20 314 906**	**15 057 250**

United Nations Convention To Combat Desertification
III. Statement of Cash Flows for the biennium 2012-2013 ending 31 December 2013
(Expressed in United States Dollars)

	UXA		*UVA*		*UWA*		*BMA*		*ZQA*		*GMZ*
	2012-2013	**2010-2011**	**2012-2013**	**2010-2011**	**2012-2013**	**2010-2011**	**2012-2013**	**2010-2011**	**2012-2013**	**2010-2011**	**2012-2013**
CASH FLOWS FROM OPERATING ACTIVITIES:											
Net excess (shortfall) of income over expenditure (Statement I)	(1 733 643)	(1 685 541)	(694 763)	74 510	742 941	(2 104 971)	(79 649)	(829 645)	(1 602 098)	266 862	5 143 982
(Increase) decrease in contributions receivable	(708 007)	235 562	-	-	-	-	-	-	-	-	-
(Increase) decrease in other accounts receivable	65 954	(9 283)	(151 562)	2 659	136 271	350 395	(663)	391	37 128	14 103	-
(Increase) decrease in other assets	-	-	-	-	-	-	-	-	-	-	-
(Increase) decrease in inter-fund balances receivable	(188 372)	-	(13 729)	-	(118 749)	(42 735)	(15 924)	-	(111 408)	-	(155 890)
Increase (decrease) in contributions or payments received in advance	92 648	(1 045 741)	-	-	-	-	-	-	-	-	-
Increase (decrease) in unliquidated obligations	(140 091)	520 037	(4 300)	4 300	166 847	153 952	(44 923)	44 923	(32 326)	49 082	213 556
Increase (decrease) in accounts payable	(191 300)	358	-	-	(17 603)	(8 234)	-	(142)	(3 374)	28 718	23 132
Increase (decrease) in other liabilities	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in end-of-service and post-retirement benefits	2 352 205	1 341 980	-	-	(877 995)	1 222 379	107 383	727 641	924 594	542 000	639 813
Increase (decrease) in inter-fund balances payable	(7 959)	(159 349)	(21 779)	7 104	-	(80 758)	(12 997)	2 191	-	(50 697)	-
Less: Interest income	(57 049)	(77 486)	(12 205)	(8 672)	(41 149)	(34 279)	(5 084)	(2 838)	(34 106)	(44 679)	(5 269)
NET CASH FROM OPERATING ACTIVITIES	**(514 614)**	**(879 463)**	**(898 338)**	**79 901**	**(9 437)**	**(544 241)**	**(51 857)**	**(57 479)**	**(821 590)**	**805 389**	**5 859 324**
CASH FLOWS FROM INVESTING AND FINANCING ACTIVITIES:											
Plus: Interest income	57 049	77 486	12 205	8 672	41 149	34 279	5 084	2 838	34 106	44 679	5 269
NET CASH FROM INVESTING AND FINANCING ACTIVITIES	**57 049**	**77 486**	**12 205**	**8 672**	**41 149**	**34 279**	**5 084**	**2 838**	**34 106**	**44 679**	**5 269**
CASH FLOWS FROM OTHER SOURCES:											
Savings or cancellation of prior periods' obligations	149 477	348 621	2 544	-	132 890	14 083	44 923	-	55 381	19 726	-
Transfer (to)/from other funds	-	-	194 679	242 499	-	139 551	-	-	-	-	-
Refund to donors	-	-	-	-	-	(92 992)	-	-	-	-	-
Other adjustments to reserves and fund balances -- Global Mechanism	17 568	(10 022)	-	-	-	-	-	-	(81 880)	(167)	-
NET CASH FROM OTHER SOURCES	**167 045**	**338 599**	**197 223**	**242 499**	**132 890**	**60 642**	**44 923**	**-**	**(26 499)**	**19 559**	**-**
NET INCREASE (DECREASE) IN CASH AND TERM DEPOSITS	**(290 520)**	**(463 378)**	**(688 910)**	**331 072**	**164 602**	**(449 320)**	**(1 850)**	**(54 641)**	**(813 983)**	**869 627**	**5 864 593**
CASH AND TERM DEPOSITS, BEGINNING OF PERIOD	**4 294 776**	**4 758 154**	**860 304**	**529 232**	**2 470 285**	**2 919 605**	**335 081**	**389 722**	**2 697 961**	**1 828 334**	**-**
CASH AND TERM DEPOSITS, END OF PERIOD	**4 004 256**	**4 294 776**	**171 394**	**860 304**	**2 634 887**	**2 470 285**	**333 231**	**335 081**	**1 883 978**	**2 697 961**	**5 864 593**

UNITED NATIONS CONVENTION TO COMBAT DESERTIFICATION

Statement IV

THE CORE BUDGET: STATEMENT OF APPROPRIATIONS

as at 31 December 2013

(Expressed in euros)

Programmes	Approved Budget 2012-2013	Expenditure			Balance	Percentage of Expenditure	Expenditure Equivalent in USD
		Disbursements	Unliquidated Obligations	Total			
Advocacy, awareness raising and education	1,423,500	1,268,014	2,684	1,270,698	152,802	89%	1,656,982
Policy framework	1,163,200	1,045,004	21,248	1,066,252	96,948	92%	1,390,386
Science, technology and knowledge	2,259,200	2,039,672	11,142	2,050,815	208,385	91%	2,674,249
Capacity building	707,300	683,051	69,753	752,803	(45,503)	106%	981,650
Financing and technology transfer	152,400	159,735	7,933	167,668	(15,268)	110%	218,638
Management support:							
Executive direction and management	2,007,700	1,971,271	35,215	2,006,486	1,214	100%	2,616,445
Conference services	651,800	726,590	23,070	749,660	(97,860)	115%	977,552
Administration and finance services	2,323,875	2,243,488	94,418	2,337,906	(14,031)	101%	3,048,614
Subtotal secretariat	**10,688,975**	**10,136,824**	**265,464**	**10,402,287**	**286,688**	**97.3%**	**13,564,515**
Committee on Science and Technology	**76,000**	**76,000**	**0**	**76,000**	**0**	**100.0%**	**99,103**
Committee for the Review of the Implementation of the Convention	**76,000**	**76,000**	**0**	**76,000**	**0**	**100.0%**	**99,103**
Global Mechanism	**3,631,172**	**3,157,506**	**473,666**	**3,631,172**	**0**	**100.0%**	**4,735,024**
Total	**14,472,147**	**13,446,329**	**739,129**	**14,185,458**	**286,689**	**98.0%**	**18,497,745**

*At the average exchange rate for the biennium 2012-2013 of 1 USD to 0.767 EUR.

Schedule 1.1 (a)
UNITED NATIONS CONVENTION TO COMBAT DESERTIFICATION
Status of Contributions to the Core Budget for the years 1999 - 2007 as at 31 December 2013
(Amounts in USD)

		BALANCE OUTSTANDING FOR									TOTAL BALANCE OUTSTANDING 31
	Parties to the Convention	1999	2000	2001	2002	2003	2004	2005	2006	2007	DECEMBER 2013
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)	-	-	-	-	-	-	-	-	-	-

	Parties to the Convention	BALANCE OUTSTANDING FOR 1999	2000	2001	2002	2003	2004	2005	2006	2007	TOTAL BALANCE OUTSTANDING 31 DECEMBER 2013
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	-	-	-	-	-	-	-	-	-	-
67	Ghana	-	-	-	-	-	-	-	-	154	154
68	Greece	-	-	-	-	-	-	-	-	-	-
69	Grenada	-	-	-	-	-	-	-	-	-	-

	Parties to the Convention	BALANCE OUTSTANDING FOR 1999	2000	2001	2002	2003	2004	2005	2006	2007	TOTAL BALANCE OUTSTANDING 31 DECEMBER 2013
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	-	-	-	-	-	-	-	-	-	-

		BALANCE OUTSTANDING FOR									TOTAL BALANCE OUTSTANDING 31 DECEMBER 2013
	Parties to the Convention	1999	2000	2001	2002	2003	2004	2005	2006	2007	
106	Malta	-	-	-	-	-	-	-	-	-	-
107	Marshall Islands (the)	-	-	-	-	-	-	-	-	-	-
108	Mauritania	-	-	-	-	-	-	-	-	84	84
109	Mauritius	-	-	-	-	-	-	-	-	-	-
110	Mexico	-	-	-	-	-	-	-	-	-	-
111	Micronesia (Federated States of)	-	-	-	-	-	-	-	-	-	-
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
134	Paraguay	-	-	-	-	-	-	-	-	611	611
135	Peru	-	-	-	-	-	-	-	-	-	-
136	Philippines (the)	-	-	-	-	-	-	-	-	-	-
137	Poland	-	-	-	-	-	-	-	-	-	-
138	Portugal	-	-	-	-	-	-	-	-	-	-
139	Qatar	-	-	-	-	-	-	-	-	-	-
140	Republic of Korea (the)	-	-	-	-	-	-	-	-	-	-
141	Romania	-	-	-	-	-	-	-	-	-	-
142	Russian Federation	-	-	-	-	-	-	-	-	-	-

		BALANCE OUTSTANDING FOR									TOTAL BALANCE OUTSTANDING 31 DECEMBER 2013
	Parties to the Convention	1999	2000	2001	2002	2003	2004	2005	2006	2007	
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	-	-	-	-	-	-	-	-	-	-

	Parties to the Convention	BALANCE OUTSTANDING FOR 1999	2000	2001	2002	2003	2004	2005	2006	2007	TOTAL BALANCE OUTSTANDING 31 DECEMBER 2013
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)	-	-	-	-	-	-	-	486 196	587 300	1 073 496
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**	**473**	**491 025**	**601 853**	**1 094 036**

Schedule 1.1 (b)
UNITED NATIONS CONVENTION TO COMBAT DESERTIFICATION
Status of Contributions to the Core Budget for the years 2008 - 2013 as at 31 December 2013
(Amounts in Euro & USD)

	Parties to the UNCCD	*For the biennium 2008-2009*		*For the biennium 2010-2011*		*For the biennium 2012-2013*		*TOTAL 2008-2013*	
		Euro	USD	Euro	USD	Euro	USD	Euro	USD
1	Afghanistan	0	0	0	0	104	143	104	143
2	Albania	0	0	0	0	0	0	0	0
3	Algeria	0	0	0	0	0	0	0	0
4	Andorra	0	0	0	0	0	0	0	0
5	Angola	0	0	0	0	396	546	396	546
6	Antigua and Barbuda	0	0	277	382	294	406	571	788
7	Argentina	0	0	44 240	61 021	42 272	58 306	86 512	119 327
8	Armenia	0	0	0	0	100	138	100	138
9	Australia	0	0	0	0	0	0	0	0
10	Austria	0	0	0	0	0	0	0	0
11	Azerbaijan	0	0	0	0	0	0	0	0
12	Bahamas (the)	0	0	0	0	1 366	1 884	1 366	1 884
13	Bahrain	0	0	0	0	2 949	4 068	2 949	4 068
14	Bangladesh	0	0	0	0	0	0	0	0
15	Barbados	0	0	0	0	11	15	11	15
16	Belarus	0	0	0	0	0	0	0	0
17	Belgium	0	0	0	0	0	0	0	0
18	Belize	0	0	0	0	0	0	0	0
19	Benin	0	0	0	0	0	0	0	0
20	Bhutan	0	0	0	0	0	0	0	0
21	Bolivia (Plurinational State of)	0	0	0	0	0	0	0	0
22	Bosnia and Herzegovina	0	0	0	0	1 003	1 383	1 003	1 383
23	Botswana	0	0	0	0	1 361	1 877	1 361	1 877
24	Brazil	0	0	0	0	1 465	2 020	1 465	2 020
25	Brunei Darussalam	0	0	0	0	2 118	2 921	2 118	2 921
26	Bulgaria	0	0	0	0	0	0	0	0
27	Burkina Faso	0	0	0	0	0	0	0	0
28	Burundi	73	101	160	221	151	208	384	530
29	Cambodia	0	0	0	0	0	0	0	0
30	Cameroon	323	446	1 380	1 903	1 620	2 234	3 323	4 584
31	Canada	0	0	0	0	0	0	0	0
32	Cape Verde	140	193	160	221	151	208	451	622
33	Central African Republic (the)	0	0	0	0	0	0	0	0
34	Chad	0	0	0	0	0	0	0	0
35	Chile	0	0	0	0	0	0	0	0

	Parties to the UNCCD	For the biennium 2008-2009		For the biennium 2010-2011		For the biennium 2012-2013		TOTAL 2008-2013	
		Euro	USD	Euro	USD	Euro	USD	Euro	USD
36	China	0	0	0	0	0	0	0	0
37	Colombia	0	0	0	0	340	469	340	469
38	Comoros (the)	0	0	0	0	151	208	151	208
39	Cook Islands (the)	140	193	160	221	151	208	451	622
40	Congo (the)	0	0	0	0	27	37	27	37
41	Costa Rica	0	0	0	0	1 994	2 750	1 994	2 750
42	Cote d'Ivoire	1 320	1 821	1 380	1 903	1 473	2 032	4 173	5 756
43	Croatia	0	0	0	0	0	0	0	0
44	Cuba	7 650	10 552	7 980	11 007	10 458	14 425	26 088	35 983
45	Cyprus	0	0	0	0	0	0	0	0
46	Czech Republic (the)	0	0	0	0	0	0	0	0
47	Democratic People's Republic of Korea (the)	0	0	540	745	1 031	1 422	1 571	2 167
48	Democratic Republic of Congo (the)	440	607	460	634	442	610	1 342	1 851
49	Denmark	0	0	0	0	0	0	0	0
50	Djibouti	140	193	160	221	151	208	451	622
51	Dominica	140	193	160	221	151	208	451	622
52	Dominican Republic (the)	3 380	4 662	3 530	4 869	6 186	8 532	13 096	18 063
53	Ecuador	0	0	0	0	2 957	4 079	2 957	4 079
54	Egypt	0	0	0	0	13 845	19 097	13 845	19 097
55	El Salvador	0	0	0	0	0	0	0	0
56	Equatorial Guinea	290	400	300	414	1 178	1 625	1 768	2 439
57	Eritrea	0	0	0	0	0	0	0	0
58	Estonia	0	0	0	0	0	0	0	0
59	Ethiopia	0	0	0	0	13	18	13	18
60	European Union	0	0	0	0	0	0	0	0
61	Fiji	0	0	0	0	320	441	320	441
62	Finland	0	0	0	0	0	0	0	0
63	France	0	0	0	0	0	0	0	0
64	Gabon	0	0	0	0	1 048	1 445	1 048	1 445
65	Gambia (the)	0	0	80	110	151	208	231	319
66	Georgia	0	0	0	0	449	620	449	620
67	Germany	0	0	0	0	0	0	0	0
68	Ghana	590	814	620	855	884	1 219	2 094	2 888
69	Greece	0	0	44 250	61 034	101 777	140 382	146 027	201 417
70	Grenada	0	0	0	0	0	0	0	0
71	Guatemala	0	0	518	714	4 125	5 690	4 643	6 404
72	Guinea	0	0	0	0	29	40	29	40
73	Guinea-Bissau	0	0	0	0	0	0	0	0

	Parties to the UNCCD	*For the biennium 2008-2009*		*For the biennium 2010-2011*		*For the biennium 2012-2013*		*TOTAL 2008-2013*	
		Euro	USD	Euro	USD	Euro	USD	Euro	USD
74	Guyana	0	0	0	0	0	0	0	0
75	Haiti	0	0	300	414	442	610	742	1 023
76	Honduras	14	19	760	1 048	1 178	1 625	1 952	2 692
77	Hungary	0	0	0	0	2 379	3 282	2 379	3 282
78	Iceland	0	0	0	0	0	0	0	0
79	India	0	0	0	0	30	41	30	41
80	Indonesia	0	0	0	0	0	0	0	0
81	Iran (Islamic Republic of)	0	0	0	0	30 791	42 471	30 791	42 471
82	Iraq		0	0	0	0	0	0	0
83	Ireland	0	0	0	0	0	0	0	0
84	Israel	0	0	0	0	0	0	0	0
85	Italy	0	0	0	0	525 821	725 270	525 821	725 270
86	Jamaica	0	0	0	0	10	14	10	14
87	Japan	0	0	0	0	0	0	0	0
88	Jordan	0	0	0	0	0	0	0	0
89	Kazakhstan	0	0	0	0	21	28	21	28
90	Kenya	0	0	0	0	908	1 252	908	1 252
91	Kiribati	0	0	0	0	0	0	0	0
92	Kuwait	0	0	18 605	25 663	38 737	53 430	57 342	79 093
93	Kyrgyzstan	0	0	80	110	151	208	231	319
94	Lao People's Democratic Republic (the)	0	0	0	0	0	0	0	0
95	Latvia	0	0	0	0	0	0	0	0
96	Lebanon	0	0	0	0	2 496	3 443	2 496	3 443
97	Lesotho	0	0	0	0	0	0	0	0
98	Liberia	140	193	160	221	151	208	451	622
99	Libyan Arab Jamahiriya (the)	8 820	12 166	9 190	12 676	19 000	26 207	37 010	51 048
100	Liechtenstein	0	0	0	0	0	0	0	0
101	Lithuania	0	0	0	0	0	0	0	0
102	Luxembourg	0	0	0	0	0	0	0	0
103	Madagascar	0	0	0	0	56	77	56	77
104	Malawi	70	97	160	221	151	208	381	526
105	Malaysia	0	0	0	0	0	0	0	0
106	Maldives	0	0	0	0	0	0	0	0
107	Mali	0	0	0	0	260	358	260	358
108	Malta	0	0	2 460	3 393	2 504	3 454	4 964	6 847
109	Marshall Islands (the)	0	0	0	0	95	131	95	131
110	Mauritania	140	193	160	221	151	208	451	622
111	Mauritius	0	0	0	0	0	0	0	0
112	Mexico	0	0	0	0	20	27	20	27

	Parties to the UNCCD	For the biennium 2008-2009		For the biennium 2010-2011		For the biennium 2012-2013		TOTAL 2008-2013	
		Euro	USD	Euro	USD	Euro	USD	Euro	USD
113	Micronesia (Federated States of)	49	68	160	221	151	208	360	497
114	Republic of Moldova (the)	0	0	0	0	0	0	0	0
115	Monaco	0	0	0	0	0	0	0	0
116	Mongolia	0	0	0	0	151	208	151	208
117	Montenegro	0	0	0	0	310	428	310	428
118	Morocco	0	0	0	0	0	0	0	0
119	Mozambique	0	0		0	0	0	0	0
120	Myanmar	241	332	760	1 048	884	1 219	1 885	2 600
121	Namibia	0	0	0	0	0	0	0	0
122	Nauru	140	193	160	221	151	208	451	622
123	Nepal	0	0	230	317	884	1 219	1 114	1 537
124	Netherlands (the)	0	0	0	0	0	0	0	0
125	New Zealand	0	0	0	0	33	45	33	45
126	Nicaragua	290	400	300	414	442	610	1 032	1 423
127	Niger (the)	70	97	160	221	294	406	524	723
128	Nigeria	5 511	7 601	7 060	9 738	11 489	15 847	24 060	33 186
129	Niue	0	0	0	0	101	139	101	139
130	Norway	0	0	0	0	65 858	90 839	65 858	90 839
131	Oman	0	0	0	0	0	0	0	0
132	Pakistan	0	0	0	0	8 774	12 102	8 774	12 102
133	Palau	140	193	160	221	151	208	451	622
134	Panama	0	0	0	0	0	0	0	0
135	Papua New Guinea	290	400	300	414	294	406	884	1 219
136	Paraguay	730	1 007	760	1 048	1 031	1 422	2 521	3 477
137	Peru	0	0	0	0	66	92	66	92
138	Philippines (the)	0	0	0	0	0	0	0	0
139	Poland	0	0	0	0	0	0	0	0
140	Portugal	0	0	0	0	38 638	53 294	38 638	53 294
141	Qatar	0	0	0	0	10 208	14 080	10 208	14 080
142	Republic of Korea (the)	0	0	0	0	0	0	0	0
143	Romania	0	0	10 420	14 372	26 070	35 959	36 490	50 331
144	Russian Federation	0	0	0	0	0	0	0	0
145	Rwanda	0	0	24	33	151	208	175	241
146	Saint Kitts and Nevis	0	0	0	0	15	21	15	21
147	Saint Lucia	140	193	160	221	151	208	451	622
148	Saint Vincent and the Grenadines	140	193	160	221	151	208	451	622
149	Samoa	0	0	0	0	15	21	15	21
150	San Marino	0	0	0	0	0	0	0	0
151	Sao Tome and Principe	140	193	160	221	151	208	451	622

	Parties to the UNCCD	*For the biennium 2008-2009*		*For the biennium 2010-2011*		*For the biennium 2012-2013*		*TOTAL 2008-2013*	
		Euro	USD	Euro	USD	Euro	USD	Euro	USD
152	Saudi Arabia	0	0	0	0	18 333	25 287	18 333	25 287
153	Senegal	0	0	0	0	0	0	0	0
154	Serbia	0	0	0	0	0	0	0	0
155	Seychelles	0	0	0	0	0	0	0	0
156	Sierra Leone	70	97	160	221	151	208	381	526
157	Singapore	0	0	0	0	0	0	0	0
158	Slovakia	0	0	0	0	0	0	0	0
159	Slovenia	0	0	7 130	9 834	15 171	20 926	22 301	30 760
160	Solomon Islands	0	0	0	0	95	131	95	131
161	Somalia	140	193	160	221	151	208	451	622
162	South Africa	0	0	0	0	0	0	0	0
163	Spain	0	0	0	0	0	0	0	0
164	Sri Lanka	0	0	88	121	2 799	3 861	2 887	3 981
165	Sudan (the)	1 470	2 028	1 540	2 124	1 473	2 032	4 483	6 183
166	Suriname	0	0	0	0	0	0	0	0
167	Swaziland	0	0	155	214	442	610	597	823
168	Sweden	0	0	0	0	0	0	0	0
169	Switzerland	0	0	0	0	0	0	0	0
170	Syrian Arab Republic	1 171	1 615	2 300	3 172	3 683	5 080	7 154	9 868
171	Tajikistan	0	0	0	0	0	0	0	0
172	Thailand	0	0	0	0	0	0	0	0
173	The FYR of Macedonia	0	0	729	1 006	1 031	1 422	1 760	2 428
174	Timor-Leste	0	0	0	0	78	108	78	108
175	Togo	0	0	17	23	151	208	168	232
176	Tonga	0	0	0	0	98	134	98	134
177	Trinidad and Tobago	0	0	0	0	0	0	0	0
178	Tunisia	0	0	0	0	2 269	3 130	2 269	3 130
179	Turkey	0	0	0	0	0	0	0	0
180	Turkmenistan	0	0	0	0	2 146	2 959	2 146	2 959
181	Tuvalu	0	0	0	0	93	128	93	128
182	Uganda	250	345	460	634	884	1 219	1 594	2 198
183	Ukraine	0	0	0	0	0	0	0	0
184	United Arab Emirates (the)	0	0	0	0	0	0	0	0
185	United Kingdom of Great Britain and Northern Ireland (the)	0	0	0	0	0	0	0	0
186	United Republic of Tanzania (the)	880	1 214	920	1 269	1 178	1 625	2 978	4 108
187	United States of America (the)	732 300	1 010 069	0	0	44 620	61 545	776 920	1 071 614
188	Uruguay	0	0	27	37	3 977	5 486	4 004	5 523
189	Uzbekistan	0	0	0	0	38	52	38	52

	Parties to the UNCCD	*For the biennium 2008-2009*		*For the biennium 2010-2011*		*For the biennium 2012-2013*		*TOTAL 2008-2013*	
		Euro	USD	Euro	USD	Euro	USD	Euro	USD
190	Vanuatu	140	193	160	221	151	208	451	622
191	Venezuela (Bolivarian Republic of)	0	0	21 373	29 480	46 249	63 792	67 622	93 272
192	Viet Nam	0	0	10	14	4 861	6 705	4 871	6 719
193	Yemen	370	510	1 080	1 490	1 473	2 032	2 923	4 031
194	Zambia	0	0	0	0	122	168	122	168
195	Zimbabwe	0	0	0	0	0	0	0	0
	Total from Parties	**768 482**	**1 059 975**	**195 513**	**269 673**	**1 148 371**	**1 583 960**	**2 112 365**	**2 913 608**

Schedule 1.2
Status of voluntary contributions for the biennium 2012-2013
As at 31 December 2013
(in United States Dollars)

	Countries/Trust Funds	*Schedule/ note reference*	*Voluntary contributions for 2012-2013*
I	**Trust Fund for the Core Budget of the UNCCD (UXA)**		
	Germany		1 327 046
	Total		**1 327 046**
II	**Trust Fund for Participation of Representatives of Parties in the UNCCD Sessions (UVA)**		
	Finland		286 230
	Fondation Prince Albert II - Monaco		16 605
	France		13 089
	IFAD Headquarters		10 000
	India		50 460
	Ireland		19 848
	Japan		50 000
	NEPAD		50 000
	Republic of Korea		149 744
	South Africa		66 225
	Switzerland		231 945
	Turkey		59 682
	Total		**1 003 828**
III	**Trust Fund for Voluntary Financing of Activities under the UNCCD (UWA)**		
	China		250 000
	European Union		211 540
	Finland		66 401
	Germany		309 926
	Qatar		49 985
	Republic of Korea		2 950 184
	Switzerland		1 252 727
	United Arab Emirates		20 000
	Sub-total		5 110 763
	Other organizations		
	Bayer Crospience AG		135 685
	MAMMUT, Korea		1 250
	Northeast Asia Forest Forum		17 570
	United Nations Development Programme		19 260
	United Nations Environment Prorgramme		20 000

	Countries/Trust Funds	*Schedule/ note reference*	*Voluntary contributions for 2012-2013*
	United Nations Environment Prorgramme-Convention on Biological Diversity		257 367
	Sub-total		451 132
	Total		**5 561 895**
IV	**Trust Fund for Voluntary Financing of the UNCCD Global Mechanism (GMZ)**		
	IFAD Headquarters	Note 15	1 802 217
	European Union		2 167 284
	Italy		2 713 704
	WWF Cambodia Conservation Programme		9 490
	GEGG Myanmar		14 992
	Total		**6 707 687**
V	**Trust Fund for Convention Events Organized by the UNCCD Secretariat (BMA)**		
	Germany		1 327 046
	Total		**1 327 046**
VI	**UNCCD Cost Recovery under Host Country Agreement (ZHC)**		
	Namibia		992 063
	Total		**992 063**
	GRAND TOTAL		**16 919 565**

Schedule 1.3
Contributions paid in advance in the biennium ended 31 December 2013
(Expressed in United States dollars)

Parties to the Convention	*Amount*
Algeria	10 003
Belize	43
Belgium	25
Benin	76
Bhutan	195
Burkina Faso	3 426
Central African Republic	242
Chad	600
Chile	92
Czech Republic	38 295
Denmark	65 967
El Salvador	10
Finland	13
Georgia	851
Grenada	186
Guyana	131
Ireland	13
Kiribati	21
Korea Rep of	60 705
Lesotho	87
New Zealand	24 726
Panama	92
Poland	91 374
Russian Federation	35
Senegal	13 744
Singapore	38 098
South Africa	33 632
Spain	72
Suriname	1 832
Tajikistan	1 564
Zimbabwe	1 499
TOTAL	**387 650**

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 2012 – 2013, the COP approved a core budget of EUR 16.1 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 bearing bank accounts, time deposits and call accounts are shown in the statements of assets and liabilities as cash and term deposits. All cash receipts are held and deposited by the United Nations Office in Geneva (UNOG). UNCCD operates an imprest account in euro to cover certain expenditures in Bonn. 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 November 2011 and 2012 of their contributions for 2012-2013 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 includes all interest earned on deposits in various bank accounts, investment income earned on marketable securities and other negotiable instruments and investment income earned in the cash pools. All gains/losses on investments and foreign exchange differences relating to the cash pools are offset against investment income. Investment income and costs associated with the operation of investments in the cash pools are allocated to participating funds.

(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 37.65 million excludes programme support cost income of USD 3.5 million 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 2013 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.

(i) The change from UNSAS to IPSAS

The United Nations is transitioning from the use of UNSAS to International Public Sector Accounting Standards (IPSAS) which will guide presentation of the financial statements of the United Nations, including those of UNCCD, commencing from the 2014 financial year. Hence the present financial statements are the last statements that will be prepared based on UNSAS.

IPSAS are based on full accrual accounting, which means that all assets and liabilities are presented on the face of the financial statements and expenses and revenues are recognized when incurred/earned, irrespective of the cash flows. IPSAS also requires significantly more note disclosures in the financial statements.

Under UNSAS financial accounting and budgetary accounting are aligned. With the adoption of IPSAS, the financial statements will be presented on the full accrual basis, whereas budgetary expenditure will continue to be recorded on a modified cash basis. There will be a reconciliation between budget implementation and the financial statements which will be presented in the notes to the financial statements.

IPSAS requires annual financial statements; commencing from the 2014 financial year, IPSAS-compliant financial statements will be prepared and audited annually.

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.

Note 4 Refunds to Donors

No refund to donors recorded during the biennium 2012-2013.

Note 5 Cost Reimbursable Accounts

Temporary cost reimbursable accounts shall be established for Income and Expenditures for irregular occurrences. During the biennium 2012-2013, a new fund for cost reimbursable

account (ZHC) opened in 2011 in consultation with UNOG/UNHQ to record the income and expenditure account of COP10 and future sessions.

Note 6 Transfer to/from other trust funds

During the biennium 2012-2013, there was a transfer of USD 0.195 million from cost reimbursable accounts (fund ZHC) to trust fund for participation of representatives of State Parties in the session of the UNCCD conference (fund UVA).

Note 7 Cash and term deposits

Except for an imprest bank account in Bonn, Germany, all cash balances are administered and invested by the United Nations in an investment pool. As at 31 December 2013, the cash pools held total assets of USD 9,640.8 million; of this amount USD 15.3 million was due to UNCCD as reflected against the cash pool line in statement II – statements of assets, liabilities, and reserves and fund balances. The table below provides further analysis of the cash balances of UNCCD.

(Thousands of United States dollars)

	31 December 2013
Imprest bank account/petty cash – Euro account	7
Interest-bearing bank deposits maturing within twelve months – in EUR account	15 274
Total	**15 281**

Note 8 Other accounts receivable
(Thousands of United States dollars)

	31 December 2013
Education grant advances	21
Salary advances	17
Travel advances	7
Value added tax	58
Deferred expenditures	14
Project clearing (*)	179
Others	45
Total	**341**

Note 9 **Other accounts payable**
(Thousands of United States dollars)

	31 December 2013
Staff costs – Repatriation grants	87
Reserve for Appendix D	169
Unpaid invoices	74
Other payable	44
Total	**374**

(*) Actual amount as per IMIS trial balance under project clearing - opening balance (General Ledger 2410) was USD0.178 million and under project clearing – UNDP charges (General Ledger 2411) amounted to USD 0.6 million. These amounts were netted off and remaining amount of USD 0.179 million (USD 0.778 million minus USD 0.599 million) shown in the Financial Statements together with other accounts receivables since direct offsetting for the remittance and project clearing charges through IMIS was not possible.

Details of the net receivables of USD 0.179 million, reported in the Financial Statements as per table below:

(Thousands of United States dollars)

Description	**Opening Balance GL 2410**	**Remittance GL 2411**	**Project clearing GL 2412**	**Balance receivables/ (payables)**
Trust fund for voluntary financial activities under the UNCCD - Fund UWA	178	100	(250)	28
Trust fund for participation of representatives of State Parties in the session of the UNCCD conference - Fund UVA	0	500	(349)	151
TOTAL	**178**	**600**	**(599)**	**179**

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 2013 the operating reserve had a balance of USD 0.998 million and the working capital reserve had a balance of USD 0.954 million (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

United Nations regulations require the recording and controlling of property or equipment valued at USD 1,500 or more per unit at the time of purchase, property considered to be of an attractive nature and having a minimum value of between USD 500 and 1,500, and group inventory items, irrespective of value. During the biennium acquisitions of such property amounted to USD 36,127, bringing the total value of non-expendable property (NEP) to USD 1.181 million.

Work is ongoing to reconcile this figure with inventory records. In January 2014, the Joint Local Property Survey Board (JLPSB) approved the disposal of obsolete NEP in the amount of USD 277,873.56, which will be reconciled with the amount indicated in the financial statements. Necessary adjustments will be made in the 2014 financial statements. Further disposal and write-off of obsolete, damaged and missing NEP will take place during 2014. The first of these, in the amount of approximately USD 80,000, will be presented to the JLPSB in April 2014.

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 engaged by United Nations Headquarters.

(b) After-service health insurance (ASHI)

(i) The after-service health insurance (ASHI) is a defined benefit health insurance plan of the United Nations. Upon end-of-service, staff members and their dependants may elect to participate in this plan, 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.

(ii) The major assumptions used by the actuarial firm to determine the liabilities for ASHI as at 31 December 2013 were a single equivalent discount rate of 4.47 per cent, a flat

health care yearly escalation rate of 5.0 per cent for non-United States medical plans, and health care escalation rates of 7.3 per cent for all other medical plans, (except 6.3 percent for the United States Medicare plan, and 5.0 per cent for the United States dental plan), grading down to 4.5 per cent over 10 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;

(iii) Another factor in the ASHI valuation is consideration of 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;

(iv) On the basis outlined in (ii) and (iii) above, the present value of the accrued liability as of 31 December 2013, net of contributions from plan participants for UNCCD, was estimated at USD12.09 million, as per table below.

After-service health insurance liabilities	Thousands of United States dollars
Gross obligation	22 177
Offset from contributions made buy plan participants	(10 086)
Net obligation	**12 091**

(v) Further to the assumptions in (ii) above, it is estimated that the present value of the liability would increase by 22 per cent and decrease by 17 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 23 per cent and decrease by 17 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 2013. 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 2013 was estimated at USD1.386 million 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 2013. 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 2013 was estimated at USD0.615 million that is included in the financial statements.

(e) The total liabilities for end-of-service and post retirement are as follows:

(Thousands of United States dollars)

Description	31 December 2013	31 December 2011
After-service health insurance (ASHI)	10 090	7 665
Repatriation benefits	1 386	944
Accrued annual leave	615	336
TOTAL	**12 091**	**8 945**

(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 Transfer of GM account from IFAD to the UNCCD

In 2013, IFAD transferred a total amount of USD 1,802,217 to the UNOG's account in two instalments. The first transfer in the amount of USD 388,217 was received on 04 September 2013 for the reimbursement of expenses that was pre-financed by the secretariat, and the second transfer in the amount of USD 1,414,000 received on 21 October 2013 as per the table below.

On 21 October 2013, the secretariat received a letter from International Fund for Agricultural (IFAD) stating that IFAD intended to transfer GM funds in the amount of USD 4,575,000 to an escrow account for, inter alia, legal cases involving GM staff (USD 3.7 million) and USD 645,553 for the Food and Agriculture Organization of the United Nations (FAO) invoices. As a result, IFAD transferred only the balance of GM funds in the amount of USD 1,414,000. Further details on the amounts GM cash balance held by IFAD are provided below.

Cash position as at 30 September 2013 *(in thousands of USD)*		
Net of Inter-fund due to IFAD		6 344
Less items to be taken in Escrow:		
Litigation cases	(3 729)	
FAO invoices	(646)	
Contingency provision	(200)	(4 575)
Travel and other advances		(355)
Net cash position		**1 414**

In late 2010, FAO submitted to the GM outstanding invoices in the amount of USD 645,553 for services undertaken by the Investment Centre of FAO on behalf of the GM in the Latin America and the Caribbean region between 2007 and 2009. As a result of reviewing the documents that had been submitted by the FAO and the follow up discussions that had taken place between the

UNCCD and FAO, the outstanding invoices from the FAO/Investment Centre were considered by the UNCCD to be valid. As a consequence, the Executive Secretary approved payment of the outstanding invoices owed to the FAO/Investment Centre in view of the long standing cooperation with FAO from GM's available resources, which included the remaining balance of funds from the core budget of the GM from the biennium 2012–2013 and the difference funded from the financial resources of the GM in the biennium 2014–2015. Since 31 December 2013, IFAD has returned USD 645,553 to UNCCD from the amount held in escrow by IFAD for GM liabilities.

The UNCCD is exploring the possibility of issuing a payment guarantee for IFAD on the condition that both the UNCCD and IFAD review each case pending before the International Labour Organization Administrative Tribunal (ILOAT) to develop a joint approach to address them. This approach would be formalized in an agreement. IFAD agreed with this approach and stated that through trust and respect between the two organizations the matter could be resolved.

Note 16 Disclosure of donations/contributions in-kind

(i) Services of associate experts were provided by the Governments of Germany and Spain. The approximate cost of these services was USD 0.235 million, as is summarized below:

Thousands of United States dollars

	31 December 2013
Government of Germany (for 24 months)	190
Government of Spain (for 6 months)	45
Total	**235**

(ii) The Government of France contributed an amount of € 100,000 to the consortium Agropolis International for the preparation of the activities of the 3rd UNCCD Scientific Conference.

(iii) In addition to the above, the secretariat of the UNCCD also receives office premises of 6,078 m2 including office space of 2,494 m2, conference area of 106 m2 and common area of 3,477 m2 in Langer Eugen donated by the Government of Germany. The UNCCD offices are located in 13th, 14th and 15th floors respectively.