



## Stockholm Convention on Persistent Organic Pollutants

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**Conference of the Parties to the Stockholm  
Convention on Persistent Organic Pollutants  
Seventh meeting**  
Geneva, 4–15 May 2015  
Item 6 of the provisional agenda\*  
**Programme of work and budget**

### Information on financial matters

#### Note by the Secretariat

1. By its decision SC-5/2, the Conference of the Parties to the Stockholm Convention adopted financial rules for the operation of the Conference of the Parties, its subsidiary bodies and the Secretariat. Paragraph 1 of rule 3, which deals with the budget, requires the Executive Secretary to dispatch information on actual income and expenditure for each year of the previous biennium and estimates of actual expenditures in the current biennium, to all parties to the Convention at least 90 days before the opening of the meeting of the Conference of the Parties at which the budget for a given biennium is to be adopted.
2. In accordance with paragraph 1 of rule 3 the Secretariat has prepared the present note, which provides information on income and expenditures for the year 2013 for both the Stockholm Convention Trust Fund (SC Trust Fund) and the Stockholm Convention voluntary Special Trust Fund (SV Trust Fund), and preliminary income and expenditures from 1 January 2014 to 31 December 2014. All amounts are in United States dollars, unless otherwise stated.
3. A report on the implementation of the programme of work for 2014 is set out in document UNEP/CHW.12/INF/45-UNEP/FAO/RC/COP.7/INF/31-UNEP/POPS/COP.7/INF/51.
4. Updated information, including projections for 2015, on expenditures from both trust funds will be provided in document UNEP/POPS/COP.7/INF/46.
5. The present note, including its annexes, has not been formally edited.

#### I. Stockholm Convention Trust Fund

6. Annex I to the present note provides information on the actual expenditures for the year 2013 from the SC Trust Fund, totalling \$6,239,098 out of an approved budget of \$6,066,762. The increasing value of the Swiss franc against the United States dollars has affected the budget during this period, especially with regard staff costs in the professional category. The overexpenditure on staff costs was offset by savings under some operational budget lines such as staff travel, office equipment, leases and supplies and hospitality.
7. Annex II to the present note shows provisional expenditures for the period from 1 January 2014 to 31 December 2014.

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\* UNEP/POPS/COP.7/1.

8. Annex III to the present note shows the status of contributions to the SC Trust Fund as at 31 December 2014. The amount of \$4,177,306 represents contribution paid in full or in part by parties or 88 per cent of the total amount due to the Convention for 2014.
9. An slight increase in the collection rate of assessed contribution for 2014 compared to prior years has been noted and is mainly due to the fact that the Secretariat has continued its efforts to encourage parties to pay their outstanding contributions by contacting the parties' focal points, the Permanent Missions to the United Nations in Geneva and by sending official reminder letters to concerned parties.
10. With regards to the 2015 invoices that were distributed by the United Nations Environment Programme (UNEP) headquarters in the fall of 2014, and for which payments were due by 1 January 2015, the Secretariat sent electronic copies of those invoices to all parties' focal points and to their Permanent Missions to the United Nations in Geneva to allow for a wider reach.
11. In addition, the Secretariat is exploring different outreach options to communicate a positive message focusing on the benefits to parties of paying their assessed contributions and the type of impact such payments will have at both the international and national levels.
12. Annex IV to the present note provides information on unpaid contributions for the period 2006–2013. Arrears for the year 2013 and prior years, as at 31 December 2014, equalled \$377,580 from 42 parties. With the introduction of International Public Sector Accounting Standards (IPSAS), as of 1 January 2014, the issue of late and non-payment of assessed contributions has been raised by UNEP. Under IPSAS, long-standing arrears will be counted as doubtful debts, and provisions will be made in the accounts to cover the amounts from the reserve, and thereby reducing the amount available for use by parties
13. Annex V to the present note provides provisional information on the reserve and fund balance for the period 2006 to 2014. The reserve and fund balance as at 31 December 2014, excluding unpaid contributions for 2014 and prior years, is estimated to \$156,904.

## **II. Stockholm Convention voluntary Special Trust Fund**

14. At the sixth meeting, the Conference of the Parties to the Stockholm Convention took note of the programme budget for the voluntary Special Trust Fund, totalling \$3,765,550 for 2014.
15. Annex VI to the present note contains information on the actual expenditure for the year 2013, totalling \$2,586,456.
16. Annex VII to the present note sets out provisional information on expenditure for the period 1 January 2014 to 31 December 2014.
17. Annex VIII to the present note provides information on the status of voluntary contributions received in 2013, as at 31 December 2013, which amounted to \$3,131,383.
18. Annex IX to the present note provides information on the status of contributions to the voluntary BD Trust Fund; specifically the voluntary contributions collected in 2014 for the 2014 budget that amount to \$2,410,022 as at 31 December 2014.
19. Annex X to the present note contains information on the reserve and on the cumulative fund balance of the Special Trust Fund from 2001 to 2014 as at 31 December 2014. The fund balance on 31 December 2014 is estimated at \$1,459,282, including the unspent balance from the previous years.

## **III. Certified accounts of the Stockholm Convention trust funds**

20. The certified accounts of the Stockholm Convention trust funds for the biennium 2012–2013 are reproduced in annex XI to the present note. The accounts for the biennium 2012–2013 have been certified as correct and in accordance with the accounting policies, regulations and rules of the United Nations. The certified accounts for both Stockholm Convention trust funds are included as an integral part of the certified accounts of the United Nations Environment Programme for the biennium 2012–2013.

## **IV. Administrative and financial changes within the United Nations**

### **A. Implementation of a new accounting system for the United Nations**

21. As of 1 January 2014, the United Nations is complying with International Public Sector Accounting Standards (IPSAS). The first IPSAS-compliant financial statement for the United Nations

Secretariat is scheduled for the fiscal year 1 January 2014 to 31 December 2014 for all reporting entities of the Secretariat, including UNEP, with the exception of peacekeeping operations.

22. With the adoption of IPSAS, the United Nations will move away from the current United Nations System Accounting Standards (UNSA). Compliance with IPSAS requires the introduction of the full accrual basis of accounting, which is accepted best practice and is a significant change from the modified cash basis of accounting applied under UNSA. The full accrual basis of accounting requires the recognition of transactions and events when they occur (and not only when cash or its equivalent is received or paid), and the reporting in the financial statements of the fiscal periods to which they relate.

23. IPSAS are the accounting standards that will guide the future presentation of the financial statements of the United Nations Organization. However, the implementation of IPSAS goes far beyond the accounting function; as IPSAS-compliant accounting policies are put in place, there is a need to change procedures, detailed workflows and instructions, as well as the control framework that underpin financial accounting and reporting. The result will be a major organizational change impacting the business process and general management. Thus, the success of IPSAS implementation depends on the cooperation and efforts of a large number of United Nations staff at Headquarters, at the Offices away from Headquarters, and at the field missions and other offices. This is a major challenge for the United Nations as systems are not designed to comply with IPSAS.

24. The adoption of IPSAS will allow for improved internal control and transparency with respect to all assets and liabilities, more comprehensive and consistent information about costs and income which will better support the governance of the Organization as well as improved consistency and comparability of financial statements over time and across different organizations.

25. It has been recognized that the vigorous information requirements to produce IPSAS-compliant financial statements for the Organization will necessitate a change to a robust, global information system; the Umoja project, which was approved by the General Assembly in conjunction with the IPSAS Project, is tasked with providing the information system that will be the backbone for the implementation of IPSAS.

26. Some of the implications for the Secretariat of the changes to IPSAS and Umoja will be that, starting from 2014, the opening balances will be based on age analysis of old outstanding contributions in accordance with the IPSAS policy framework. Other changes includes the issuance of annual financial statements instead of biennial statements, annual audits, accounting for in-kind contributions, full recognition of liabilities for employee obligations, such as After-Service health Insurance (ASHI), and other accruing compensatory benefits, such as annual leave and repatriation grants.

## **B. Deployment of UMOJA**

27. Umoja is an administrative reform initiative for the United Nations Secretariat that includes a thorough streamlining of United Nations Organization business processes through the implementation of SAP Enterprise Resource Planning (ERP) software. Umoja will provide a simplified and real-time approach to the Organization's management of finances, resources and assets. It is expected that by 2016, the United Nations Secretariat will have transitioned to Umoja as its central administrative tool, leaving behind multiple and fragmented legacy systems such as IMIS, Mercury, Sun, and many others.

28. The deployment of Umoja has already commenced for peacekeeping operations and will go live for UNEP (worldwide) and the United Nations Office at Nairobi on 1 June 2015. Umoja will replace the current financial system of record IMIS. The Umoja implementation will be rolled out in phases and the first section includes Finance, Budget, Asset Management, Procurement, Human Resources and Travel. The implementation of Umoja requires the complete re-working of the way the United Nations Organization manages its administration, in both business processes and systems.

29. The Umoja solution and IPSAS go hand in hand and using SAP as the new ERP software across the United Nations Secretariat will further ensure that the United Nations comply with IPSAS standards in all its financial transactions once Umoja has been deployed.

30. Currently, the Secretariat is working on data cleansing to allow data migration to Umoja from the current IMIS system, aligning the cleansed data with additional information required by the new system, mapping user access ensuring that all Umoja system users have the proper rights to be able to transact after the go-live date and is also participating in training arranged by the Umoja Academy in Nairobi, Geneva and/or via electronic means.

31. During the transitional period, the Secretariat is expecting delays in the implementation of the programme of work due to the major changes and uncertainties in new systems and processes.

**Annex I**
**Actual expenditures for 2013 as of 31 December 2013 for SC Trust Fund  
(expressed in US Dollars)**

		<b>Budget 2013</b>	<b>Expenditures 2013</b>	<b>Balance 2013</b>
<b>10 PROJECT PERSONNEL COMPONENT</b>				
<b>1100</b>	<b>Professional staff</b>			
1101	Executive Secretary D.1	208'156	378'130	(169'974)
1102	Coordinator P.5	248'744	90'581	158'163
1103	Senior Scientific Officer P.5	248'744	-	248'744
1104	Policy Officer P.4	209'481	62'274	147'207
1105	Programme Officer P.4	209'481	229'969	(20'488)
1106	Programme Officer P.4	209'481	186'103	23'378
1107	Conference Service Manager (CHM) P.5	248'744	234'320	14'424
1108	Programme Officer P.3	174'221	197'848	(23'627)
1109	Programme Officer P.3	174'221	-	174'221
1110	Budget Officer (to be covered by UNEP OTL) P.4	-	-	-
1111	Legal Officer P.3	174'221	163'875	10'346
1112	Associate Programme Officer P.2	-	51'169	(51'169)
1113	Programme Officer P.3 (vacant)	-	80'822	(80'822)
1114	Information Systems Officer (CHM) P.3	-	190'726	(190'726)
1115	Network Administrator P.3	84'557	-	84'557
1116	Programme Officer P.3 (Capacity Assistance)	174'221	158'693	15'528
1117	Programme Officer P.3 (New POPs)	174'219	163'999	10'220
1118	Programme Officer P.4	-	298'750	(298'750)
1131	Deputy Executive Secretary D.1	-	(10)	10
1133	Chief of Branch COB P.5	-	398'690	(398'690)
1134	Chief of Branch TAB P.5	-	176'796	(176'796)
1135	Chief of Branch SSB P.5	-	201'628	(201'628)
<b>1199</b>	<b>Total</b>	<b>2'538'491</b>	<b>3'264'363</b>	<b>(725'872)</b>
<b>1200</b>	<b>Consultants</b>			
1201	Consultants unspecified	52'500	(15'021)	67'521
1202	Consultant on guidance/training material	80'000	-	80'000
1205	Consultants for technical assistance	-	-	-
1206	Consultants for updating of GMP guidance	-	-	-
1210	Consultant for needs assessment	30'000	(70)	30'070
1211	Consultants for review of financial mechanism	100'000	-	100'000
1214	Consultants New POPs in products	100'000	20'450	79'550
1280	Consultants (technical assistance/training tools)	8'300	-	8'300
1281	Consultants (scientific and technical)	6'700	-	6'700
1282	Consultants (clearing-house development)	20'000	7'500	12'500
1283	Consultants (webistes maintenance)	8'000	6'984	1'016
1284	Consultants (brokering service)	8'400	-	8'400
1285	Consultants (review arrangements)	-	-	-
<b>1299</b>	<b>Total</b>	<b>413'900</b>	<b>19'843</b>	<b>394'057</b>
<b>13</b>	<b>Administrative support</b>			
<b>1300</b>	<b>General Service staff</b>			
1301	Conference Assistant	130'225	124'209	6'016
1302	Computer System Information Clerk	130'225	139'475	(9'250)
1303	Secretary to Executive Secretary	130'225	150'933	(20'708)
1304	Programme Assistant	130'225	-	130'225
1305	Programme Assistant	130'225	138'868	(8'643)
1306	Administrative Assistant HR (to be covered by UNEP OTL)	-	-	-

		<b>Budget</b>	<b>Expenditures</b>	<b>Balance</b>
		<b>2013</b>	<b>2013</b>	<b>2013</b>
1307	Website Assistant	130'225		130'225
1308	Research Assistant	130'225	142'735	(12'510)
1320	Programme Clerk	40'000	107'541	(67'541)
1321	Temporary assistance (CHM)	20'000	-	20'000
OTL	Finance & Budget Assistant (to be covered by UNEP OTL)	-	-	-
OTL	IT/Database Assistant (to be covered by UNEP OTL)	-	-	-
OTL	Publication Clerk (to be covered by UNEP OTL)	-	-	-
<i>General Service Staff subtotal</i>		<b>971'575</b>	<b>803'761</b>	<b>167'814</b>
<b>1330</b>	<b>Conference servicing</b>			
1330	Conference of the Parties	400'000	676'633	(276'633)
1331	POPs Review Committee	360'000	359'734	266
1332	Effectiveness evaluation	-	-	-
1333	Adhoc JWG on synergies	-	-	-
1334	DDT experts group	-	-	-
1336	Compliance	-	-	-
<i>Conference servicing subtotal</i>		<b>760'000</b>	<b>1'036'367</b>	<b>(276'367)</b>
<b>1399</b>	<b>Total</b>	<b>1'731'575</b>	<b>1'840'129</b>	<b>(108'554)</b>
<b>1600</b>	<b>Travel on Official Business</b>			
1601	Travel on Official Business	100'000	95'167	4'833
1602	Travel on Official Business (partners)	25'000	-	25'000
1680	Travel on Official Business (capacity-building regional)	6'650	-	6'650
1681	Travel on Official Business (overall management)	15'000	-	15'000
<b>1699</b>	<b>Total</b>	<b>146'650</b>	<b>95'167</b>	<b>51'483</b>
<b>1999</b>	<b>Component Total</b>	<b>4'830'616</b>	<b>5'219'502</b>	<b>(388'886)</b>
<b>20</b>	<b>Subcontract Component</b>			
<b>2100</b>	<b>Subcontracts</b>			
2101	Subcontracts CHM tools development	-	-	-
2102	Subcontracts regional centres projects	30'000	63'346	(33'346)
2106	Technical assistance projects	20'000	(5'751)	25'751
<b>2199</b>	<b>Total</b>	<b>50'000</b>	<b>57'595</b>	<b>(7'595)</b>
<b>2999</b>	<b>Component Total</b>	<b>50'000</b>	<b>57'595</b>	<b>(7'595)</b>
<b>30</b>	<b>TRAINING COMPONENT</b>			
<b>3300</b>	<b>Meetings: participants travel and DSA</b>			
3301	Conference of the Parties	-	-	-
3302	POPs Review Committee	90'000	88'695	1'305
3303	Participant travel JWG synergies	-	-	-
3304	Bureau travel	15'000	(3'112)	18'112
3305	DDT and PCBs	-	-	-
<b>3399</b>	<b>Total</b>	<b>105'000</b>	<b>85'583</b>	<b>19'417</b>
<b>3999</b>	<b>Component Total</b>	<b>105'000</b>	<b>85'583</b>	<b>19'417</b>
<b>40</b>	<b>EQUIPMENT AND PREMISES COMPONENT</b>			
<b>4100</b>	<b>Expendable equipment</b>			
4101	Office equipment; paper, toner, diskettes, CD-ROMS	7'500	6'606	894

	<b>Budget</b>	<b>Expenditures</b>	<b>Balance</b>
	<b>2013</b>	<b>2013</b>	<b>2013</b>
<b>4199 Total</b>	<b>7'500</b>	<b>6'606</b>	<b>894</b>
<b>4200 Non-expendable equipment</b>			
4201 Office equipment: hardware and software	10'000	12'789	(2'789)
4280 Office equipment: hardware and software (IT services)	31'500	69	31'431
<b>4299 Total</b>	<b>41'500</b>	<b>12'858</b>	<b>28'642</b>
<b>4300 Premises</b>			
4301 Office space, maintenance, utilities	100'000	90'972	9'028
<b>4399 Total</b>	<b>100'000</b>	<b>90'972</b>	<b>9'028</b>
<b>4999 Component Total</b>	<b>149'000</b>	<b>110'436</b>	<b>38'564</b>
<b>50 MISCELLANEOUS COMPONENT</b>			
<b>5100 Operation and maintenance of equipment</b>			
5101 Maintenance of office equipment	15'000	-	15'000
<b>5199 Total</b>	<b>15'000</b>	<b>-</b>	<b>15'000</b>
<b>5200 Reporting costs</b>			
5202 Other electronic media publishing	3'000	1'653	1'347
5203 Printing costs	5'000	-	5'000
5204 Document translation	50'000	(4'002)	54'002
5205 Document translation New POPs	30'000	-	30'000
5206 Translation and publishing (clearing-house)	5'000	(245)	5'245
5207 Reprinting of specific technical materials	7'000	-	7'000
5209 Translation and publishing of guidance materials	20'000	1'200	18'800
5280 Translation and publishing (publications)	19'200	-	19'200
5281 Translation and publishing (brokering service)	2'500	-	2'500
5282 Translation and publishing (review arrangements)	-	-	-
<b>5299 Total</b>	<b>141'700</b>	<b>(1'394)</b>	<b>143'094</b>
<b>5300 Sundry</b>			
5301 Communications: mailing/dispatching	30'000	39'382	(9'382)
5302 Communications: internet connection	30'000	9'071	20'929
5303 Office supplies	7'500	-	7'500
<b>5399 Total</b>	<b>67'500</b>	<b>48'453</b>	<b>19'047</b>
<b>5400 Hospitality</b>			
5401 Hospitality	10'000	1'152	8'848
<b>5499 Total</b>	<b>10'000</b>	<b>1'152</b>	<b>8'848</b>
<b>5999 Component Total</b>	<b>234'200</b>	<b>48'210</b>	<b>185'990</b>
<b>DIRECT PROJECT COST OPERATIONAL BUDGET</b>	<b>5'368'816</b>	<b>5'521'326</b>	<b>(152'512)</b>
<b>UNEP Programme Support Costs 13%</b>	<b>697'946</b>	<b>717'772</b>	<b>(19'827)</b>
<b>TOTAL OPERATIONAL BUDGET</b>	<b>6'066'762</b>	<b>6'239'098</b>	<b>(172'338)</b>

## Annex II

**Provisional expenditures for 2014 as of 31 December 2014 for SC Trust Fund  
(expressed in US Dollars)**

<b>Object code</b>	<b>Description</b>	<b>Budget</b>	<b>Expenditures</b>	<b>Balance</b>
1101	Executive Secretary D-2	154'700	88'425	66'275
1105	Programme Officer P-4	216'400	229'335	(12'935)
1106	Programme Officer P-4	216'400	202'272	14'128
1107	Information Manager (CHM) P-5	254'800	249'402	5'398
1108	Programme Officer P-3	180'300	196'334	(16'034)
OTA	Administrative Officer P-4 (0.5 by UNEP OTL)	-	-	-
1111	Legal Officer P-3	180'300	168'461	11'839
1112	Associate programme officer P-2	144'800	122'472	22'328
1114	Programme Officer (CHM) P-3	180'300	194'152	(13'852)
1116	Programme Officer P-3	180'300	164'207	16'093
1117	Programme Officer P-3	180'300	190'891	(10'591)
1118	Programme Officer P-4	216'400	331'648	(115'248)
1131	Deputy Executive Secretary D-1	144'250	144'074	176
1132	Chief ASB P-5	127'400	26	127'374
1133	Chief COB P-5	254'800	368'280	(113'480)
1134	Chief TAB P-5	216'400	253'534	(37'134)
1135	Chief SSB P-5	127'400	126'659	741
	<b>Total - P Staff</b>	<b>2'975'250</b>	<b>3'030'175</b>	<b>(54'925)</b>
1205	Consultants (Resource Mobilization database)	2'000	-	2'000
1281	Consultants (scientific and technical)	33'000	(109)	33'109
1282	Consultants (clearing-house development)	15'500	16'564	(1'064)
	<b>Total Consultants</b>	<b>50'500</b>	<b>16'455</b>	<b>34'045</b>
1301	Meeting Services Assistant	136'300	137'564	(1'264)
1302	Computer Information Systems clerk	136'300	113'637	22'663
1303	Administrative Assistant	136'300	152'897	(16'597)
1305	Programme Assistant	136'300	141'786	(5'486)
1308	Research Assistant	136'300	145'711	(9'411)
OTA	Administrative Assistant/HR (by UNEP OTL)	-	-	-
OTA	Finance & Budget Assistant (by UNEP OTL)	-	-	-
OTA	IT/Database Assistant (by UNEP OTL)	-	-	-
OTA	Publication Clerk (by UNEP OTL)	-	-	-
1320	Programme Clerk	136'300	112'857	23'443
	<b>Total - G Staff</b>	<b>817'800</b>	<b>804'451</b>	<b>13'349</b>
1330	Conference of the Parties	80'000	74'458	5'542
1331	POPs Review Committee	346'701	352'024	(5'323)
1387	Donor round table meetings	2'000	-	2'000
1388	Conference services (Regional centers)	15'000	-	15'000
	<b>Total Conference servicing</b>	<b>443'701</b>	<b>426'482</b>	<b>17'219</b>
1601	Staff travel	120'400	107'729	12'671

Object code	Description	Budget	Expenditures	Balance
	<b>Total Staff travel</b>	<b>120'400</b>	<b>107'729</b>	<b>12'671</b>
	<b>Total Sub contracts</b>	-	-	-
2201	Clearing house mechanism	10'000	-	10'000
2202	Pilot activities (regional centres)	20'000	-	20'000
	<b>Total contracts</b>	<b>30'000</b>	<b>-</b>	<b>30'000</b>
3302	POPs Review Committee	111'596	82'400	29'196
3304	Bureau travel	25'408	16'419	8'989
3305	DDT Expert Group	50'000	58'823	(8'823)
3309	Annual meeting of SC regional centers	50'050	23'191	26'859
3311	GMP Global coordination group	60'000	30'345	29'655
3313	Joint Bureau	12'704	11'844	860
3314	Implementation and Compliance Committee	39'545	39'545	-
	<b>Total Participants travel</b>	<b>349'303</b>	<b>262'567</b>	<b>86'736</b>
4101	Office equip: paper, toner, diskettes, CD-ROMs	7'800	3'827	3'973
4103	Software (training and capacity building)	15'000	8'705	6'295
4104	Software/Hardware (clearing house mechanism)	2'500	2'109	391
	<b>Total expendable equipment</b>	<b>25'300</b>	<b>14'641</b>	<b>10'659</b>
4201	Office Equipment: Hardware and Software	8'000	1'248	6'752
4203	IT equipment Geneva	38'800	(27'883)	66'683
	<b>Total non-expendable equipment</b>	<b>46'800</b>	<b>(26'635)</b>	<b>73'435</b>
4301	Office space, maintenance, utilities	85'286	100'449	(15'163)
	<b>Total office management</b>	<b>85'286</b>	<b>100'449</b>	<b>(15'163)</b>
5101	Maintenance of office equipment	6'138	6'652	(514)
	<b>Total operation and maintenance of equipment</b>	<b>6'138</b>	<b>6'652</b>	<b>(514)</b>
5201	Publications	54'200	8'637	45'563
5203	Information/Public awareness material (regional centers)	5'000	-	5'000
	<b>Total reporting</b>	<b>59'200</b>	<b>8'637</b>	<b>50'563</b>
5301	Communications: mailing/dispatching	58'040	49'646	8'394
	<b>Total sundry</b>	<b>58'040</b>	<b>49'646</b>	<b>8'394</b>
5401	Hospitality for technical meetings	5'000	1'421	3'579
	<b>Total hospitality</b>	<b>5'000</b>	<b>1'421</b>	<b>3'579</b>
	<b>TOTAL OPERATIONAL COSTS</b>	<b>5'072'718</b>	<b>4'802'670</b>	<b>270'048</b>

## Annex III

**Status of contributions as at 31 December 2014 for SC Trust Fund  
(expressed in US Dollars)**

No.	Country	Unpaid pledges for 2013 & prior yrs. As at 31.12.2013	Pledges for 2014	Collections during 2013 for 2014 and fut yrs	Collections during 2014 for 2013 and prior years	Collections during 2014 for 2014 and fut. yrs	Unpaid pledges for 2013 & Prior Yrs as at 31.12.2014	Unpaid pledges for 2014	Unpaid pledges for prior yrs., 2013 & 2014	Deferred Income
1	Afghanistan	-	472	-	-	472	-	-	-	-
2	Albania	1'593	630	-	1'593	1'304	-	(674)	(674)	(674)
3	Algeria	-	8'637	118	-	8'519	-	0	0	-
4	Angola	1'161	630	-	1'161	630	-	0	0	-
5	Antigua and Barbuda	1'256	472	-	-	-	1'256	472	1'728	-
6	Argentina	89'264	27'236	-	89'264	27'236	-	(0)	-	-
7	Armenia	-	472	412	-	472	-	(412)	(412)	(412)
8	Australia	-	130'756	130'756	-	139'845	-	(139'845)	(139'845)	(139'845)
9	Austria	-	50'310	-	-	50'310	-	0	0	-
10	Azerbaijan	-	2'522	-	-	5'044	-	(2'522)	(2'522)	(2'522)
11	Bahamas	-	1'072	-	-	2'218	-	(1'146)	(1'146)	(1'146)
12	Bahrain	-	2'459	-	-	2'459	-	(0)	-	-
13	Bangladesh	3'453	472	-	3'453	472	-	0	0	-
14	Barbados	441	472	-	441	472	-	0	0	-
15	Belarus	-	3'531	-	-	3'531	-	(0)	-	-
16	Belgium	-	62'919	-	-	62'919	-	0	0	-
17	Belize	-	472	-	-	-	-	472	472	-
18	Benin	2'050	472	-	-	-	2'050	472	2'522	-
19	Bolivia	-	472	-	-	472	-	0	0	-
20	Bosnia and Herzegovina	-	1'072	-	-	1'072	-	(0)	-	-
21	Botswana	-	1'072	-	-	1'072	-	(0)	-	-
22	Brazil	97'620	184'974	-	959	-	96'661	184'974	281'635	-
23	Bulgaria	-	2'963	-	-	2'963	-	0	0	-
24	Burkina Faso	947	472	-	-	-	947	472	1'419	-
25	Burundi	906	472	-	906	952	-	(480)	(480)	(480)
26	Cambodia	441	472	-	-	-	441	472	913	-
27	Cameroon	3'457	757	-	3'457	8	-	748	748	-
28	Canada	-	188'127	188'127	-	201'205	-	(201'205)	(201'205)	(201'205)
29	Cape Verde	2'729	472	-	-	-	2'729	472	3'201	-
30	Central African Republic	2'278	472	-	-	-	2'278	472	2'750	-
31	Chad	3'093	472	-	-	-	3'093	472	3'565	-
32	Chile	9'075	21'057	-	9'075	21'057	-	0	0	-
33	China	-	324'556	-	-	318'377	-	6'179	6'179	-
34	Colombia	-	16'329	7'278	-	16'329	-	(7'278)	(7'278)	(7'278)
35	Comoros	2'441	472	-	-	-	2'441	472	2'913	-
36	Congo	-	472	1'000	-	-	-	(528)	(528)	(528)
37	Cook Islands	3'093	472	-	-	-	3'093	472	3'565	-
38	Costa Rica	-	2'396	1'667	-	1'703	-	(975)	(975)	(975)
39	Cote d'Ivoire	3'211	693	-	-	-	3'211	693	3'904	-
40	Croatia	-	7'944	-	-	7'944	-	(0)	-	-
41	Cuba	17'484	4'350	-	6'597	-	10'887	4'350	15'237	-
42	Cyprus	-	2'963	-	-	2'963	-	0	0	-
43	Czech Republic	-	24'336	24'336	-	26'027	-	(26'027)	(26'027)	(26'027)
44	Dem. People's Rep. Of Korea	1'656	472	-	-	-	1'656	472	2'128	-
45	Dem. Rep. Of Congo	441	472	-	-	-	441	472	913	-
46	Denmark	-	42'555	-	-	52'555	-	(10'000)	(10'000)	(10'000)
47	Djibouti	1'256	472	-	-	-	1'256	472	1'728	-
48	Dominica	3'093	472	-	-	-	3'093	472	3'565	-
49	Dominican Republic	12'897	2'837	-	-	-	12'897	2'837	15'734	-
50	Ecuador	-	2'774	2'399	-	2'874	-	(2'499)	(2'499)	(2'499)
51	Egypt	-	8'448	-	-	17'483	-	(9'035)	(9'035)	(9'035)
52	El Salvador	5'642	1'009	-	-	-	5'642	1'009	6'651	-
53	Entrea	-	472	509	-	-	-	(37)	(37)	(37)
54	Estonia	-	2'522	-	-	2'522	-	(0)	-	-
55	Ethiopia	-	630	-	-	630	-	0	0	-
56	European Union	-	118'074	-	-	118'074	-	0	0	-
57	Fiji	873	472	-	873	453	-	19	19	-
58	Finland	-	32'720	32'720	-	34'995	-	(34'995)	(34'995)	(34'995)
59	France	-	352'612	-	-	352'612	-	(0)	-	-
60	Gabon	-	1'261	1'256	-	-	-	5	5	-
61	Gambia	441	472	-	-	-	441	472	913	-
62	Georgia	-	472	-	-	472	-	0	0	-
63	Germany	-	450'205	-	-	450'205	-	0	0	-
64	Ghana	441	883	-	-	-	441	883	1'324	-
65	Greece	-	40'223	-	-	-	-	40'223	40'223	-
66	Guatemala	8'415	1'702	-	-	-	8'415	1'702	10'117	-
67	Guinea	-	472	-	-	-	-	472	472	-
68	Guinea-Bissau	2'041	472	-	-	-	2'041	472	2'513	-

No.	Country	Unpaid pledges for 2013 & prior yrs. As at 31.12.2013	Pledges for 2014	Collections during 2013 for 2014 and fut yrs	Collections during 2014 for 2013 and prior years	Collections during 2014 for 2014 and fut. yrs	Unpaid pledges for 2013 & Prior Yrs as at 31.12.2014	Unpaid pledges for 2014	Unpaid pledges for prior yrs., 2013 & 2014	Deferred Income
69	Guyana	441	472	-	441	831	-	(359)	(359)	(359)
70	Honduras	441	472	-	441	18	-	454	454	-
71	Hungary	38	16770	-	38	16770	-	0	-	-
72	Iceland	-	1702	-	-	1682	-	20	20	-
73	India	139'472	41'988	-	-	-	139'472	41'988	181'460	-
74	Indonesia	-	21814	403	-	21814	-	(403)	(403)	(403)
75	Iran	49'291	22'444	-	46'201	-	3'090	22'444	25'534	-
76	Ireland	-	26'353	-	-	26'353	-	(0)	-	-
77	Jamaica	-	893	840	-	-	-	(147)	(147)	(147)
78	Japan	-	682'968	-	-	684'179	-	(12'111)	(12'111)	(12'111)
79	Jordan	6	1'367	-	6	1'367	-	(0)	-	-
80	Kazakhstan	-	7'628	-	-	4'988	-	2'640	2'640	-
81	Kenya	720	820	-	-	-	720	820	1'540	-
82	Kiribati	-	472	25	-	-	-	447	447	-
83	Kuwait	51'410	17'211	-	-	-	51'410	17'211	68'621	-
84	Kyrgyzstan	-	472	-	-	472	-	0	0	-
85	Lao People's Democratic Republic	-	472	-	-	472	-	0	0	-
86	Latvia	-	2'963	2'963	-	3'169	-	(3'169)	(3'169)	(3'169)
87	Lebanon	14'208	2'648	-	-	-	14'208	2'648	16'856	-
88	Lesotho	466	472	-	466	447	-	25	25	-
89	Liberia	2'100	472	-	-	-	2'100	472	2'572	-
90	Libya	43'800	8'952	-	38'422	-	5'378	8'952	14'331	-
91	Liechtenstein	-	472	571	-	576	-	(675)	(675)	(675)
92	Lithuania	-	4'602	-	-	9'524	-	(4'922)	(4'922)	(4'922)
93	Luxembourg	-	5'107	-	-	5'107	-	(0)	-	-
94	Madagascar	436	472	-	-	-	436	472	909	-
95	Malawi	1'886	472	-	-	-	1'886	472	2'358	-
96	Maldives	-	472	-	-	472	-	0	0	-
97	Mali	3'093	472	-	-	-	3'093	472	3'565	-
98	Marshall Islands	2'258	472	-	-	-	2'258	472	2'730	-
99	Mauritania	3'093	472	-	-	-	3'093	472	3'565	-
100	Mauritius	-	820	-	-	820	-	(0)	-	-
101	Mexico	-	116'129	3'049	-	116'129	-	(3'049)	(3'049)	(3'049)
102	Micronesia	3'093	472	-	-	-	3'093	472	3'565	-
103	Moldova	-	472	472	-	505	-	(505)	(505)	(505)
104	Monaco	-	472	-	-	472	-	0	0	-
105	Mongolia	862	472	-	862	463	-	9	9	-
106	Montenegro	441	472	-	441	31	0	441	441	-
107	Morocco	4'625	3'909	-	4'625	4'035	-	(126)	(126)	(126)
108	Mozambique	-	472	-	-	944	-	(472)	(472)	(472)
109	Myanmar	44	630	-	-	-	44	630	674	-
110	Namibia	-	630	-	-	-	-	630	630	-
111	Nauru	3'496	472	-	-	-	3'496	472	3'968	-
112	Nepal	1'256	472	-	-	-	1'256	472	1'728	-
113	Netherlands	-	104'277	205'787	-	111'526	-	(213'036)	(213'036)	(213'036)
114	New Zealand	-	15'950	-	-	15'950	-	0	0	-
115	Nicaragua	2'050	472	-	2'050	472	-	0	0	-
116	Niger	2'729	472	-	-	-	2'729	472	3'201	-
117	Nigeria	47	5'674	-	-	-	47	5'674	5'721	-
118	Niue	1'256	472	-	1'256	69	-	403	403	-
119	Norway	-	53'651	-	-	53'651	-	0	0	-
120	Oman	-	6'431	6'431	-	6'878	-	(6'878)	(6'878)	(6'878)
121	Pakistan	6'477	5'359	-	3'123	-	3'354	5'359	8'713	-
122	Palau	853	472	-	-	-	853	472	1'325	-
123	Panama	2'553	1'839	-	2'553	1'639	-	0	0	-
124	Papua New Guinea	-	472	1'384	-	-	-	(912)	(912)	(912)
125	Paraguay	38	630	-	-	-	38	630	668	-
126	Peru	10'446	7'376	-	10'446	-	-	7'376	7'376	-
127	Philippines	-	9'709	5'049	-	9'709	-	(5'049)	(5'049)	(5'049)
128	Poland	-	58'065	58'065	-	62'101	-	(62'101)	(62'101)	(62'101)
129	Portugal	30'635	29'883	-	-	-	30'635	29'883	60'518	-
130	Qatar	4'898	13'176	-	4'898	8'278	-	4'898	4'898	-
131	Republic Of Korea	4'000	125'712	-	4'000	125'712	-	0	0	-
132	Romania	-	14248	-	-	14248	-	0	0	-
133	Russian Federation	1'500	153'704	-	1'500	153'704	-	0	0	-
134	Rwanda	-	472	403	-	-	-	69	69	-
135	Saint Kitts and Nevis	1'256	472	-	1'256	977	-	(505)	(505)	(505)
136	Saint Lucia	19	472	-	19	453	-	19	19	-

No.	Country	Unpaid pledges for 2013 & prior yrs. As at 31.12.2013	Pledges for 2014	Collections during 2013 for 2014 and fut yrs	Collections during 2014 for 2013 and prior years	Collections during 2014 for 2014 and fut. yrs	Unpaid pledges for 2013 & Prior Yrs as at 31.12.2014	Unpaid pledges for 2014	Unpaid pledges for prior yrs., 2013 & 2014	Deferred income
137	Grenadines	3'093	472	-	-	-	3'093	472	3'565	-
138	Samoa	-	472	412	-	505	-	(445)	(445)	(445)
139	Sao Tome and Principe	2'729	472	-	-	-	2'729	472	3'201	-
140	Saudi Arabia	57'536	54'471	-	-	-	57'536	54'471	112'007	-
141	Senegal	3'093	472	-	-	-	3'093	472	3'565	-
142	Serbia	-	2'522	-	-	2'522	-	(0)	-	-
143	Seychelles	-	472	30	-	977	-	(535)	(535)	(535)
144	Siera Leone	-	472	472	-	-	-	0	0	-
145	Singapore	-	24'209	24'209	-	25'892	-	(25'892)	(25'892)	(25'892)
146	Slovakia	-	10'781	-	-	22'311	-	(11'530)	(11'530)	(11'530)
147	Slovenia	6'150	6'305	-	-	6'260	-	25	25	-
148	Solomon Islands	853	472	-	-	-	853	472	1'325	-
149	Somalia	1'323	472	-	-	-	1'323	472	1'795	-
150	South Africa	-	23'453	28'036	-	20'500	-	(25'083)	(25'083)	(25'083)
151	Spain	-	187'433	-	-	187'433	-	0	0	-
152	Sri Lanka	2'205	1'576	-	-	-	2'205	1'576	3'781	-
153	Sudan	-	472	472	-	-	-	0	0	-
154	Suriname	-	472	-	-	-	-	472	472	-
155	Swaziland	-	472	-	-	472	-	0	0	-
156	Sweden	-	60'523	-	-	60'625	-	(102)	(102)	(102)
157	Switzerland	-	66'008	-	-	66'008	-	0	0	-
158	Syrian Arab Republic	3'823	2'270	-	-	-	3'823	2'270	6'093	-
159	Tajikistan	856	472	-	856	1'294	-	(822)	(822)	(822)
160	Thailand	-	15'068	-	-	31'183	-	(16'115)	(16'115)	(16'115)
161	The Former Yugoslav Republic of Macedonia	1'656	472	-	-	-	1'656	472	2'128	-
162	Togo	441	472	-	-	-	441	472	913	-
163	Tonga	228	472	-	-	-	228	472	700	-
164	Trinidad and Tobago	-	2'774	-	-	-	-	2'774	2'774	-
165	Tunisia	-	2'270	-	-	2'270	-	(0)	-	-
166	Turkey	-	83'724	-	-	83'724	-	(0)	-	-
167	Turkmenistan	-	1'198	-	-	-	-	1'198	1'198	-
168	Tuvalu	-	472	-	-	472	-	0	0	-
169	Uganda	-	472	14'409	-	-	-	(13'937)	(13'937)	(13'937)
170	Ukraine	-	6'241	-	-	-	-	6'241	6'241	-
171	United Arab Emirates	25	37'512	-	25	15'554	-	21'958	21'958	-
172	United Kingdom of Great Britain and Northern Ireland	-	326'511	-	-	326'511	-	(0)	-	-
173	United Republic of Tanzania	1'048	472	-	-	-	1'048	472	1'520	-
174	Uruguay	1'619	3'278	-	1'619	3'278	-	0	0	-
175	Vanuatu	2'050	472	-	-	-	2'050	472	2'522	-
176	Venezuela	18'931	39'529	-	-	-	18'931	39'529	58'460	-
177	Viet Nam	-	2'648	-	-	2'648	-	(0)	-	-
178	Yemen	2'240	630	-	-	-	2'240	630	2'870	-
179	Zambia	-	472	1'728	-	-	-	(1'256)	(1'256)	(1'256)
180	Zimbabwe	441	472	-	-	-	441	472	913	-
<b>T O T A L</b>		<b>789'261</b>	<b>4'724'173</b>	<b>745'787</b>	<b>249'472</b>	<b>4'268'408</b>	<b>539'790</b>	<b>546'867</b>	<b>1'086'661</b>	<b>(836'890)</b>

Assessed contributions	4'724'173	
Paid by 31.12.2014	4'177'306	88.4%
Balance	546'867	11.6%
		<u>100.0%</u>

**HOST COUNTRY CONTRIBUTION DETAILS:**

Country	Arreas		Pledges 2014		Collections		Unpaid pledges as at 31.12.2014	
	CHF	USD	CHF	USD	CHF	USD	CHF	USD
Switzerland			2'000'000		2'000'000	2'202'643	-	

**ALLOCATION BETWEEN GENERAL AND VOLUNTARY TRUST FUNDS**

	US\$
Assessed Contribution 2014	66'008
Special Voluntary Fund (50%)	1'101'322
General Trust Fund (Balance)	1'035'313
	<b>2'202'643</b>

## Annex IV

**Annual distribution of the unpaid contributions for 2013 and prior years as at  
31 December 2014 (SC Trust Fund)  
(Expressed in US Dollars)**

	Country	2013	2012	2011	2010	2009	2008	2007	2006	TOTAL
1	Antigua and Barbuda **	441	412	403	-	-	-	-	-	1'256
2	Benin *	441	412	403	400	394	-	-	-	2'050
3	Burkina Faso *	441	412	93	-	-	-	-	-	946
4	Cape Verde **	441	412	403	400	394	391	288	-	2'729
5	Central African Republic *	441	412	403	400	394	228	-	-	2'278
6	Chad *	441	412	403	400	394	391	288	364	3'093
7	Comoros *	441	412	403	400	394	391	-	-	2'441
8	Cook Islands **	441	412	403	400	394	391	288	364	3'093
9	Cote d'Ivoire	600	561	403	400	394	391	462	-	3'211
10	Cuba **	4'258	3'983	2'478	168	-	-	-	-	10'887
11	Dem. People's Rep. Of Korea	441	412	403	400	-	-	-	-	1'656
12	Djibouti *	441	412	403	-	-	-	-	-	1'256
13	Dominica **	441	412	403	400	394	391	288	364	3'093
14	Dominican Republic **	2'519	2'356	2'017	1'999	2'009	1'997	-	-	12'897
15	El Salvador	1'139	1'066	1'153	1'143	1'141	-	-	-	5'642
16	Guatemala	1'679	1'571	1'729	1'714	1'722	-	-	-	8'415
17	Guinea-Bissau *	441	412	403	391	394	-	-	-	2'041
18	India	32'024	29'955	25'932	25'707	25'794	60	-	-	139'472
19	Kuwait	15'772	14'753	10'488	10'397	-	-	-	-	51'410
20	Lebanon	1'979	1'851	1'959	1'942	1'952	1'941	1'108	1'476	14'208
21	Liberia *	441	412	403	400	394	50	-	-	2'100
22	Malawi *	441	412	403	400	230	-	-	-	1'886
23	Mali *	441	412	403	400	394	391	288	364	3'093
24	Marshall Islands **	441	412	403	400	314	288	-	-	2'258
25	Mauritania *	441	412	403	400	394	391	288	364	3'093
26	Micronesia **	441	412	403	400	394	391	288	364	3'093
27	Nauru **	441	412	806	400	394	391	288	364	3'496
28	Nepal *	441	412	403	-	-	-	-	-	1'256
29	Niger *	441	412	403	400	394	391	288	-	2'729
30	Palau **	441	412	-	-	-	-	-	-	853
31	Saint Vincent and the Grenadines **	441	412	403	400	394	391	288	364	3'093
32	Sao Tome and Principe *	441	412	403	400	394	391	288	-	2'729
33	Saudi Arabia	49'776	7'760	-	-	-	-	-	-	57'536
34	Senegal *	441	412	403	400	394	391	288	364	3'093
35	Solomon Islands **	441	412	-	-	-	-	-	-	853
36	Somalia *	441	412	403	67	-	-	-	-	1'323
37	Sri Lanka	1'139	1'066	-	-	-	-	-	-	2'205
38	Syrian Arab Republic	1'499	1'402	922	-	-	-	-	-	3'823
39	The Former Yugoslav Republic of Macedonia	441	412	403	400	-	-	-	-	1'656
40	Tanzania *	441	412	195	-	-	-	-	-	1'048
41	Vanuatu *	441	412	403	400	394	-	-	-	2'050
42	Yemen *	600	561	403	400	276	-	-	-	2'240
	<b>TOTAL</b>	<b>126'214</b>	<b>79'245</b>	<b>58'653</b>	<b>52'728</b>	<b>40'924</b>	<b>10'038</b>	<b>5'026</b>	<b>4'752</b>	<b>377'580</b>
	<b>Percentage</b>	<b>33%</b>	<b>21%</b>	<b>16%</b>	<b>14%</b>	<b>11%</b>	<b>3%</b>	<b>1%</b>	<b>1%</b>	<b>100%</b>

\* Least Developed Counties (LDC)

\*\* Small Island Developing States (SIDS)

\*\*\* Informed Secretariat of payment problems via bank due to sanctions

## Annex V

**Statement of income and expenditure and changes in reserve and fund balance for the years 2006–2014 and cumulative as at 31 December 2014**

General Trust Fund for the Stockholm Convention (SC)									
STATEMENT OF INCOME AND EXPENDITURE AND CHANGES IN RESERVE AND FUND BALANCE FOR THE YEARS 2006 - 2014 AND CUMULATIVE (in USD)									
INCOME	2006	2007	2008	2009	2010	2011	2012	2013	2014
Voluntary contributions (assessed contributions)	3'755'196	2'855'436	3'887'794	3'850'532	4'031'717	4'094'049	4'130'340	4'463'824	4'724'173
Contributions under host country agreements	1'608'867	1'635'710	1'881'966	1'780'658	1'804'070	2'020'444	1'558'000	1'499'140	1'035'313
<b>TOTAL CONTRIBUTIONS</b>	<b>5'364'063</b>	<b>4'491'146</b>	<b>5'769'760</b>	<b>5'631'190</b>	<b>5'835'787</b>	<b>6'114'493</b>	<b>5'688'340</b>	<b>5'962'964</b>	<b>5'759'486</b>
Interest income	102'000	172'284	79'302	60'180	52'206	27'072	20'460	11'053	-
Miscellaneous income	-	-	-	-	-	562	6'188	8'676	-
<b>TOTAL INCOME</b>	<b>5'466'063</b>	<b>4'663'430</b>	<b>5'849'062</b>	<b>5'691'370</b>	<b>5'887'993</b>	<b>6'142'127</b>	<b>5'714'988</b>	<b>5'982'693</b>	<b>5'759'486</b>
EXPENDITURE									
Staff and other personnel costs	2'183'000	3'377'588	3'118'555	4'282'789	3'831'907	5'055'852	4'166'765	5'104'707	4'261'106
Contractual services	214'200	960'231	423'371	485'173	714'589	1'063'346	267'997	77'459	16'455
Travel	59'192	185'000	178'128	232'990	198'290	81'045	61'143	95'167	107'729
Operating expenses	257'150	517'814	387'624	221'012	365'071	325'193	225'625	117'353	328'923
Acquisitions	75'121	108'000	129'305	128'151	184'464	203'737	178'690	111'259	88'455
Programme support costs	361'787	670'000	549'367	696'320	688'262	750'483	637'029	717'116	624'347
<b>TOTAL EXPENDITURE</b>	<b>3'150'450</b>	<b>5'818'633</b>	<b>4'786'350</b>	<b>6'046'435</b>	<b>5'982'582</b>	<b>6'522'655</b>	<b>5'537'248</b>	<b>6'223'061</b>	<b>5'427'015</b>
<b>EXCESS OF INCOME OVER EXPENDITURE</b>	<b>2'315'613</b>	<b>(1'155'203)</b>	<b>1'062'712</b>	<b>(355'065)</b>	<b>(94'589)</b>	<b>(380'528)</b>	<b>1'777'740</b>	<b>(240'368)</b>	<b>332'471</b>
Prior periods adjustments	-	-	-	-	-	(3'264)	-	-	-
Transfer to reserve	(411'255)	-	(38'315)	-	(35'061)	-	-	(6'992)	2'708
Transfer to/from other funds	73'024	-	-	-	-	-	-	-	-
<b>FUND BALANCE AT THE BEGINNING OF THE PERIOD</b>	<b>-</b>	<b>1'977'382</b>	<b>822'116</b>	<b>1'846'513</b>	<b>1'491'448</b>	<b>1'361'798</b>	<b>978'006</b>	<b>1'155'746</b>	<b>908'386</b>
<b>FUND BALANCE AT THE END OF THE PERIOD</b>	<b>1'977'382</b>	<b>822'116</b>	<b>1'846'513</b>	<b>1'491'448</b>	<b>1'361'798</b>	<b>978'006</b>	<b>1'155'746</b>	<b>908'386</b>	<b>1'243'565</b>
<b>RESERVE AT THE BEGINNING OF THE PERIOD</b>	<b>-</b>	<b>411'255</b>	<b>411'255</b>	<b>449'570</b>	<b>449'670</b>	<b>484'631</b>	<b>484'631</b>	<b>484'631</b>	<b>491'623</b>
<b>TRANSFER FROM/TO RESERVE</b>	<b>411'255</b>	<b>-</b>	<b>38'315</b>	<b>-</b>	<b>35'061</b>	<b>-</b>	<b>-</b>	<b>6'992</b>	<b>(2'708)</b>
<b>RESERVE AT THE END OF THE PERIOD</b>	<b>411'255</b>	<b>411'255</b>	<b>449'570</b>	<b>449'570</b>	<b>484'731</b>	<b>484'631</b>	<b>484'631</b>	<b>491'623</b>	<b>488'915</b>
<b>TOTAL RESERVE AND FUND BALANCE</b>	<b>2'388'637</b>	<b>1'233'371</b>	<b>2'296'083</b>	<b>1'941'018</b>	<b>1'846'529</b>	<b>1'462'637</b>	<b>1'640'377</b>	<b>1'400'008</b>	<b>1'732'479</b>
<b>UNPAID PLEDGES</b>	<b>561'155</b>	<b>380'000</b>	<b>449'828</b>	<b>708'621</b>	<b>652'842</b>	<b>1'027'940</b>	<b>838'310</b>	<b>781'144</b>	<b>1'086'661</b>
<b>DEFERRED PLEDGES</b>	<b>866'516</b>	<b>701'000</b>	<b>438'947</b>	<b>443'907</b>	<b>945'209</b>	<b>718'368</b>	<b>696'358</b>	<b>744'403</b>	<b>836'890</b>
<b>FUND BALANCE CARRIED FORWARD</b>	<b>2'282'743</b>	<b>1'143'116</b>	<b>1'835'632</b>	<b>1'226'734</b>	<b>1'654'165</b>	<b>668'434</b>	<b>1'013'794</b>	<b>871'644</b>	<b>993'794</b>
<b>FUND BALANCE EXCLUDING UNPAID CONTRIBUTIONS</b>	<b>1'416'227</b>	<b>442'116</b>	<b>1'396'685</b>	<b>782'827</b>	<b>708'956</b>	<b>(49'934)</b>	<b>317'436</b>	<b>127'241</b>	<b>156'904</b>

**Annex VI**
**Actual expenditures for 2013 as of 31 December 2013 for SV Trust Fund  
(expressed in US Dollars)**

	<b>Budget 2013</b>	<b>Expenditures 2013</b>	<b>Balance 2013</b>
<b>10 PROJECT PERSONNEL COMPONENT</b>			
<b>1100 Professional staff</b>			
1120 Programme Officer DDT P.3	-	183'357	(183'357)
1121 Programme Officer P.3	-	151'377	(151'377)
1122 Programme Officer L.3 Capacity Building	-	42'983	(42'983)
1125 Associate Programme Officer L.2	-	145'734	(145'734)
1126 Programme Officer P.3	-	117'426	(117'426)
<b>1199 Total</b>	-	<b>640'877</b>	<b>(640'877)</b>
<b>1200 Consultants</b>			
1204 Consultants Toolkit	10'000	8'000	2'000
1206 Consultant POPs-free products	30'000	-	30'000
1211 Consultants financial assistance	40'000	-	40'000
1213 Consultants Effectiveness Evaluation (Monitoring)	-	9'967	(9'967)
1214 Consultants DDT and PCBs	50'000	-	50'000
1215 Consultants knowledge and information systems	15'000	-	15'000
1216 Consultants New POPs	75'000	7'000	68'000
1218 Consultants New POPs (Reporting)	30'000	15'519	14'481
1219 Consultants (Training of Chairs)	-	(4'000)	4'000
1280 Consultants (technical assistance/training tools)	12'800	-	12'800
1281 Consultants (capacity-building national level)	30'000	-	30'000
1282 Consultants (scientific and technical)	1'900	38'058	(36'158)
1283 Consultants (guidelines on POPs waste)	3'800	-	3'800
1284 Consultants (cross-cutting information)	6'000	9'219	(3'219)
1285 Consultants (clearing-house development)	24'400	-	24'400
1286 Consultants (reporting)	10'000	-	10'000
1287 Consultants (IT platform)	-	-	-
<b>1299 Total</b>	<b>338'900</b>	<b>83'763</b>	<b>255'137</b>
<b>1330 Conference services</b>			
1322 GTA Programme Clerk	-	99'763	(99'763)
1334 DDT experts group	-	-	-
1380 Conference services - (annual meeting regional centres)	3'200	-	3'200
<b>1399 Total</b>	<b>3'200</b>	<b>99'763</b>	<b>(96'563)</b>
<b>1600 Travel on Official Business</b>			
1603 Travel on official business	30'000	-	30'000
1680 Travel on official business (joint staff travel)	63'200	-	63'200
<b>1699 Total</b>	<b>93'200</b>	-	<b>93'200</b>
<b>1999 Component Total</b>	<b>435'300</b>	<b>824'403</b>	<b>(389'103)</b>
<b>20 SUB-CONTRACT COMPONENT</b>			
<b>2200 SubContracts</b>			
2204 Toolkit revision of toolkit	32'500	-	32'500
2205 POPs monitoring data	320'000	236'663	83'337
2206 POPs capacity enhancement & technical assistance in regions	810'000	267'903	542'097
2207 DDT	-	(16'080)	16'080
2208 PCBs	222'000	(7'465)	229'465
2209 New POPs	300'000	138'352	161'648
2280 Subcontracts (technical assistance/training tools)	92'500	-	92'500
2281 Subcontracts (capacity-building regional level)	115'000	(5'042)	120'042
2282 Subcontracts (capacity-building national level)	130'000	19'500	110'500
2283 Subcontracts (partnerships and other MEAs)	90'000	-	90'000
2284 Subcontracts (scientific and technical)	6'000	-	6'000
2285 Subcontracts (guidelines on POPs waste)	9'600	-	9'600
2286 Subcontracts (regional centres)	69'500	75'000	(5'500)

		<b>Budget 2013</b>	<b>Expenditures 2013</b>	<b>Balance 2013</b>
2287	Subcontracts (south-south cooperation)	16'000	-	16'000
2288	Subcontracts (clearing-house development)	3'100	-	3'100
2289	Subcontracts (public awareness/Safe Planet campaign)	38'000	6'650	31'350
2291	Subcontracts (IT platform)	30'000	8'500	21'500
<b>2299</b>	<b>Total</b>	<b>2'284'200</b>	<b>723'982</b>	<b>1'560'218</b>
<b>2999</b>	<b>Component Total</b>	<b>2'284'200</b>	<b>723'982</b>	<b>1'560'218</b>
<b>30 TRAINING COMPONENT</b>				
<b>3300</b>	<b>Meetings: participants travel and DSA</b>			
3301	Conference of the Parties	600'000	667'021	(6'7021)
3302	POPs Review Committee	40'000	29'624	10'376
3303	Toolkit participant travel	22'500	3'783	18'717
3311	DDT and PCBs	-	418	(418)
3313	Financial mechanism/assistance travel	20'000	-	20'000
3380	Participants travel (scientific and technical)	11'500	28'534	(1'7034)
3381	Participants travel (guidelines on POPs waste)	5'000	-	5'000
3382	Participants travel (annual meeting regional centres)	36'800	-	36'800
3383	Participants travel (brokering service)	4'000	-	4'000
	Savings Batch	-	-	-
<b>3399</b>	<b>Total</b>	<b>739'800</b>	<b>729'381</b>	<b>10'419</b>
<b>3999</b>	<b>Component Total</b>	<b>739'800</b>	<b>729'381</b>	<b>10'419</b>
<b>40 EQUIPMENT AND PREMISES COMPONENT</b>				
<b>4100</b>	<b>Expendable equipment</b>			
	Office equipment: paper, diskettes, CS-ROMs (cross-cutting information)			
4180		500	-	500
<b>4199</b>	<b>Total</b>	<b>500</b>	<b>-</b>	<b>500</b>
<b>4200</b>	<b>Non-expendable equipment</b>			
	Office equipment: hardware and software (CHM - cross-cutting information)			
4280		1'000	-	1'000
	Office equipment: hardware and software (clearing-house development)			
4281		3'500	-	3'500
	Office equipment: hardware and software (IT platform)			
4283		-	-	-
<b>4299</b>	<b>Total</b>	<b>4'500</b>	<b>-</b>	<b>4'500</b>
<b>4999</b>	<b>Component Total</b>	<b>4'500</b>	<b>-</b>	<b>4'500</b>
<b>50 MISCELLANEOUS COMPONENT</b>				
<b>5200</b>	<b>Reporting costs</b>			
5201	Reports on New POPs	25'000	-	25'000
5202	Reports on New POPs (Reporting)	25'000	3'608	21'392
5203	Reports on existing chemicals	60'000	-	60'000
5204	Reporting on new chemicals	100'000	7'526	92'474
5205	Reporting on PCBs	73'000	-	73'000
5206	Reporting BAT/BEP & Toolkits	10'000	-	10'000
5210	Translation and publishing of DDT report	-	-	-
5280	Reporting	36'700	-	36'700
<b>5299</b>	<b>Total</b>	<b>329'700</b>	<b>11'134</b>	<b>318'566</b>
<b>5999</b>	<b>Component Total</b>	<b>329'700</b>	<b>11'134</b>	<b>318'566</b>
<b>DIRECT PROJECT COST OPERATIONAL BUDGET</b>		<b>3'794'000</b>	<b>2'288'899</b>	<b>1'505'101</b>
<b>UNEP Programme Support Costs 13%</b>		<b>493'220</b>	<b>297'557</b>	<b>195'663</b>
<b>TOTAL OPERATIONAL BUDGET</b>		<b>4'287'220</b>	<b>2'586'456</b>	<b>1'700'764</b>

**Annex VII**
**Provisional expenditures for 2014 as of 31 December 2014 for SV Trust Fund  
(expressed in US Dollars)**

Object code	Description	Budget	Expenditures	Balance
1120	Programme Officer DDT P-3	180'300	200'076	(19'776)
1121	GTA Programme Officer P-3	180'300	8'763	171'537
1122	Programme Officer P-3 Capacity building (Vacant)	-	(7'044)	7'044
1125	Programme Officer P-3	180'300	151'373	28'927
1126	Programme officer P-3	180'300	56'726	123'574
1180	GTA Programme Officer P-3	180'300	73'559	106'741
	<b>Total - P Staff</b>	<b>901'500</b>	<b>483'453</b>	<b>418'047</b>
1201	Consultants - Development of tools and methodologies	30'000	56'834	(26'834)
1204	Consultant - Capacity building and training SC	66'000	21'000	45'000
1206	Consultants - Partnerships	20'000	-	20'000
1207	Consultants - technical guidelines	80'000	-	80'000
1212	Consultants - support development and maintenance of the reporting tools	20'000	-	20'000
1213	Effectiveness Evaluation (monitoring)	-	35'100	(35'100)
1281	Consultants (scientific and technical)	125'000	108'471	16'529
1284	Consultants (cross-cutting information)	-	680	(680)
1285	Consultant (S7 BD)	-	6'000	(6'000)
1286	Consultants (POPs waste SV)	-	7'600	(7'600)
1288	Consultant (outreach and awareness)	22'000	-	22'000
1289	Consultants (capacity building and training BRS)	55'000	52'800	2'200
	<b>Total Consultants</b>	<b>418'000</b>	<b>288'485</b>	<b>129'515</b>
1322	GTA Conference Clerk G-3/4 (JE) - until sep 30	136'300	89'070	47'230
	<b>Total - G Staff</b>	<b>136'300</b>	<b>89'070</b>	<b>47'230</b>
1604	Staff travel (capacity building and traing) SC	37'500	-	37'500
1680	Staff travel - capacity building and training (BC, RC, SC)	25'000	-	25'000
1681	Travel on Official Business (Regional centres)	5'000	-	5'000
1682	Travel on Official Business (Joint comms, outreach PAO)	2'400	-	2'400
	<b>Total Staff travel</b>	<b>69'900</b>	<b>-</b>	<b>69'900</b>
2206	POPs capacity enhancement in regions	-	201'919	(201'919)
2207	Global Monitoring plan (GMP)	300'000	831'325	(531'325)
2280	Development of tools and methodologies	125'000	66'890	58'110
2281	Subcontracts (Joint regional centres)	35'000	115'137	(80'137)
2282	Subcontracts (capacity-building BRS)	40'000	209'187	(169'187)
2283	Subcontracts (partnerships and other MEAs)	10'000	96'500	(86'500)
2284	Subcontracts (scientific and technical)	-	31'000	(31'000)
2285	Subcontracts (guidelines on POPs waste)	-	9'600	(9'600)
2291	Training of chairs (swiss)	-	95'566	(95'566)
	<b>Total contracts</b>	<b>510'000</b>	<b>1'657'124</b>	<b>(1'147'124)</b>
3203	Training and workshops SC	602'000	116'138	485'862
3204	Participants travel (scientific and techncial SV)	-	136	(136)
3206	Workshops GMP	60'000	-	60'000
3280	Video training	130'000	-	130'000
3281	Webminars	10'500	-	10'500
3283	Training and workshops BRS	150'000	-	150'000
3284	Outreach and public awareness	200	-	200
	<b>Total training</b>	<b>952'700</b>	<b>116'274</b>	<b>836'426</b>

Object code	Description	Budget	Expenditures	Balance
3301	COP travel	-	(3'480)	3'480
3302	POPs Review Committee	24'260	11'152	13'108
3303	Toolkit participant travel	-	16'731	(16'731)
3305	DDT Expert Group	40'000	208	39'792
3311	Participants travel (S6 BD)	-	6'800	(6'800)
3312	Participants travel (S7 BD)	-	5'000	(5'000)
3313	Financial mechanism/assistance travel	-	-	-
3314	Implementation and compliance committee	13'785	-	13'785
3380	Participants travel (meetings and subsidiary bodies)	4'000	-	4'000
3382	Participants travel (annual meeting regional centres)	38'500	-	38'500
3383	Participants travel (partnerships)	77'500	-	77'500
3384	Participants travel (outreach and public awareness)	5'400	-	5'400
	<b>Total Participants travel</b>	<b>203'445</b>	<b>36'410</b>	<b>167'035</b>
4280	Software purchase and licenses (Electronic tools)	-	5'708	(5'708)
4281	Equipment and accessories (Electronic tools)	-	7'695	(7'695)
	<b>Total Non-expendable equipment</b>	<b>-</b>	<b>13'403</b>	<b>(13'403)</b>
5201	Information/public awareness materials (capacity building SC)	30'000	-	30'000
5204	Document translations/layout/editing (scientific support)	25'000	3'000	22'000
5203	Reports on existing chemicals (5205)	-	50'000	(50'000)
5206	Reporting BAT/BEP and Toolkit	-	51'000	(51'000)
5207	Translation & printing (S6 BD)	-	3'000	(3'000)
5210	Translation and publishing (methodologies & tools for training)	21'500	5'100	16'400
5211	Translation and publishing (resource mobilisation)	1'000	-	1'000
5212	Translation and publishing (regional centres)	15'000	-	15'000
5213	Translation and publishing (capacity building BRS)	24'000	-	24'000
5215	Translation and publishing (technical assistance)	4'000	-	4'000
5220	Translation and publishing (technical guidelines)	10'000	-	10'000
5221	Translation and publishing (national reports BC and SC)	10'000	4'000	6'000
	<b>Total reporting</b>	<b>140'500</b>	<b>116'100</b>	<b>24'400</b>
	<b>TOTAL OPERATIONAL COSTS</b>	<b>3'332'345</b>	<b>2'800'320</b>	<b>532'025</b>

**Annex VIII**

**Status of contributions as at 31 December 2013 for SV Trust Fund  
(expressed in US Dollars)**

COUNTRY/ORGANISATION	Unpaid pledges for 2012 prior yrs	Pledges for 2013	NOTES	Collections in 2013 for 2012 & prior yrs	Collections in 2013 for 2013	Unpaid pledges for 2013 & prior yrs
Austria	-	6'509	5/	-	6'509	-
European Commission	-	130'578	11/	-	64'199	66'379
European Commission	-	108'548	12/	-	108'548	-
European Commission (ENRTP)	-	1'145'887	21/	-	1'145'887	-
Finland	-	39'267	9/	-	39'267	-
France	-	203'804	20/	-	203'804	-
Germany	-	25'543	7/	-	25'543	-
Germany	-	23'436	8/	-	23'436	-
Germany	-	65'189	10/	-	65'189	-
Germany, GIZ	-	40'761	17/	-	40'761	-
Moldova	-	1'000	6/	-	1'000	-
Netherlands	-	53'883	14/	-	53'883	-
Norway	-	68'000	3/	-	68'000	-
Norway	-	269'172	16/	-	269'172	-
Sweden - Keml	-	13'364	2/	-	13'364	-
Switzerland	8'337	-	1/	8'337	-	-
Switzerland	-	522'302	4/	-	522'302	-
Switzerland	-	8'623	13/	-	8'623	-
Switzerland	-	185'848	15/	-	185'848	-
Switzerland	-	16'047	18/	-	16'047	-
USA	-	270'000	19/	-	270'000	-
<b>Total</b>	<b>8'337</b>	<b>3'197'761</b>		<b>8'337</b>	<b>3'131'383</b>	<b>66'379</b>

**NOTES**

- 1/ CHF 7,750 for the preparation of a broadcast animation of to enhance the understanding of the synergy process and its relevance to implementation of the Basel Rotterdam and Stockholm conventions
- 2/ SEK 87,500 to support the participation of delegates from developing countries in the ordinary and simultaneous extraordinary meeting of the EXCOP April/May 2013
- 3/ NOK 400,000 contribution towards participation travel from developing countries and countries with economies in transition to attend COPS in April/May 2013 and POPRC-9 October 2013
- 4/ CHF 500,000 being 25% of Host Country Contribution (HCC)
- 5/ EUR 5,000 contribution towards participation travel from developing countries and countries with economies in transition to attend COPS in April/May 2013
- 6/ USD voluntary contribution
- 7/ EUR 20,000 contribution towards participation travel from developing countries and countries with economies in transition to attend COPS in April/May 2013
- 8/ EUR 18,350 final payment for project on POPS-FREE alternative substitutes products in April/May 2013
- 10/ EUR 50,000 to cover part of the costs of the Joint activities of the Stockholm Convention for 2013
- 11/ EUR 96,236 final payment for grant 21.0401/2010/580787/SUB/D3 for project on technical assistance to selected parties in the implementation of the Stockholm Convention
- 12/ EUR 80,000 final payment for grant 21.0401/2009/542028/SUB/D1 for project on enhancing effective participation of parties in the effective evaluation of the Stockholm Convention
- 13/ CHF 7,967 to support regional workshop on enhancing national cooperation and coordination in Arab-speaking countries, Nairobi september 2013
- 14/ USD 53,883 voluntary contribution for 2014
- 15/ CHF 166,650 for the regional preparatory meetings for 2015 COPs (CHF 500,000 shared amongst BRS)
- 16/ NOK 965,000 Technical assistance activities to be implemented by Stockholm Convention Region Centres (SCRC)  
NOK 685,000 Alternatives to newly listed POPs & PICs chemicals
- 17/ EUR 30,000 support to parties to phase-out industrial POPs
- 18/ CHF 14,330 to support a side event on chemical and waste at the 7th Open Working Group of the SDG, New York January 2014
- 19/ USD 270,000 voluntary contribution assessment (DDT)
- 21/ USD 1,145,887 Second Payment

## Annex IX

**Status of contributions as at 31 December 2014 for SV Trust Fund  
(expressed in US Dollars)**

COUNTRY/ ORGANISATION	Unpaid pledges for 2013 prior yrs	2014-2015 POW Acty No	Pledges for 2014	NOTES	Collections in 2014 for 2013 & prior yrs	Collections in 2014 for 2014	Unpaid pledges for 2013 & prior yrs
Biovision Foundation	-	22	18'000	10/	-	18'000	-
European Commission	66'379	16	-	1/	-	-	66'379
European Commission	-	23	284'886	4/	-	284'886	-
European Commission	-	19	204'938	5/	-	204'938	-
Germany	-	22	135'870	7/	-	135'870	-
Germany, GIZ	-	16	29'748	17/	-	29'748	-
Japan	-	17	5'619	6/	-	5'619	-
Netherlands	-	uneamarked	50'354	8/	-	50'354	-
Norway	-	6	16'677	3/	-	16'677	-
Norway	-	16 / 22	287'396	15/	-	287'396	-
Norway	-	3	26'822	16/	-	26'822	-
Sweden - Keml	-	22	13'654	9/	-	13'654	-
Switzerland	-	uneamarked	1'101'322	2/	-	1'101'322	-
Switzerland	-	3	34'737	11/	-	34'737	-
Switzerland	-	32	43'005	13/	-	-	43'005
Switzerland	-	3	163'731	14/	-	-	163'731
USA	-	uneamarked	200'000	12/	-	200'000	-
<b>Total</b>	<b>66'379</b>		<b>2'616'757</b>		-	<b>2'410'022</b>	<b>273'115</b>

**NOTES**

1/ EUR 96,236 final payment for grant 21.0401/2010/580787/SUB/D3 for project on technical assistance to selected parties in the implementation of the Stockholm Convention

2/ CHF 1,000,000 Being 50% of Host Country Contribution 2014

3/ NOK 100,000 to support the travel of participants from developing countries and countries with economies in transtion to attend POPROC-10

4) EUR 319,310 for ENRTP post COP-6 SC projects

5) EUR 158,981 for ENRTP post COP synergies projects

6/ USD 5,618.50 to support projects on newly listed Pos and PICs

7/ EUR 100,000 to support parties to develop and implement a national programme on unintentionally released POPs and promote exchange of scientific and technical information

8/ USD 50,354 voluntary contribution for 2015

9/ SEK 100,000 as **first installment** to support the activity - Assessment of continued need for lindane

10/ USD 18,000 as first installment for a project to assist implementation of the Mandate obtained through decision SC-6/1 on DDT to prepare a road map for the development of alternatives to DDT

11/ CHF 33,000 to support participants from developing countries and countries with economies in transition to attend 2015 joint COPs

12/ USD 200,000 voluntary contribution 2014

BRS trust funds)

14/ CHF 158,000 to support the organisation of regional meetings to prepare for the 2015 joint COPs (part of CHF 475,000 shared by BRS trust funds)

15/ NOK 2,143,000 to support various projects

16/ NOK 200,000 voluntary contribution

17/ EUR 24,007 for updating National Implementation Plans (NIPs) and Persistent Organic Pollutants (POPs) wastes under Stockholm convention

## Annex X

**Statement of income and expenditure and changes in reserve and fund balance for the years 2006–2014 and cumulative as at 31 December 2014 (in US\$ dollars)**

<b>Special Voluntary Trust Fund for the Stockholm Convention (SV)</b>									
<b>STATEMENT OF INCOME AND EXPENDITURE AND CHANGES IN RESERVE AND FUND BALANCE FOR THE YEARS 2006 - 2014 AND CUMULATIVE (in USD)</b>									
	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>INCOME</b>									
Voluntary contributions	2'340'000	1'720'581	1'941'327	1'785'697	1'626'293	2'058'694	3'250'522	3'047'315	2'410'022
Interest income	79'844	195'000	94'736	35'300	23'627	22'200	14'555	10'439	7'500
Miscellaneous income	-	298'548	34'940	35'830	-	9'491	-	-	-
<b>TOTAL INCOME</b>	<b>2'419'844</b>	<b>2'214'129</b>	<b>2'071'003</b>	<b>1'856'827</b>	<b>1'649'920</b>	<b>2'090'385</b>	<b>3'265'077</b>	<b>3'057'754</b>	<b>2'417'522</b>
<b>EXPENDITURE</b>									
Staff and other personnel costs	-	87'867	87'322	626'538	523'577	706'841	708'486	740'652	572'523
Contractual services	5'000	351'521	559'802	774'576	1'456'324	847'191	694'246	802'104	1'945'609
Travel	4'000	19'222	47'339	80'781	51'503	8'874	1'203	-	-
Operating expenses	316'000	625'254	284'155	1'588'513	791'964	512'694	206'429	1'098'685	268'785
Acquisitions	-	-	-	-	-	-	2'592	-	13'403
Programme support costs	42'000	141'152	125'462	399'153	367'038	269'828	209'684	233'816	200'171
<b>TOTAL EXPENDITURE</b>	<b>367'000</b>	<b>1'225'016</b>	<b>1'104'080</b>	<b>3'469'561</b>	<b>3'190'406</b>	<b>2'345'428</b>	<b>1'822'640</b>	<b>2'875'257</b>	<b>3'000'491</b>
<b>EXCESS OF INCOME OVER EXPENDITURE</b>	<b>2'052'844</b>	<b>989'113</b>	<b>966'923</b>	<b>(1'612'734)</b>	<b>(1'540'486)</b>	<b>(255'043)</b>	<b>1'442'437</b>	<b>182'497</b>	<b>(582'969)</b>
Transfer to reserve	-	(724'126)	-	-	-	-	-	-	-
Transfer to/from other funds	970'173	-	-	100'000	-	(987'000)	103'520	-	-
<b>FUND BALANCE AT THE BEGINNING OF THE PERIOD</b>	<b>-</b>	<b>3'023'017</b>	<b>3'288'004</b>	<b>4'254'927</b>	<b>2'742'193</b>	<b>1'201'707</b>	<b>(40'336)</b>	<b>1'505'621</b>	<b>1'688'118</b>
<b>FUND BALANCE AT THE END OF THE PERIOD</b>	<b>3'023'017</b>	<b>3'288'004</b>	<b>4'254'927</b>	<b>2'742'193</b>	<b>1'201'707</b>	<b>(40'336)</b>	<b>1'505'621</b>	<b>1'688'118</b>	<b>1'105'149</b>
<b>RESERVE AT THE BEGINNING OF THE PERIOD</b>									
		724'126	724'126	724'126	624'126	624'126	624'126	520'606	354'133
<b>TRANSFER FROM/TO RESERVE</b>									
				(100'000)			(103'520)	(166'473)	-
<b>RESERVE AT THE END OF THE PERIOD</b>									
		724'126	724'126	624'126	624'126	624'126	520'606	354'133	354'133
<b>TOTAL RESERVE AND FUND BALANCE</b>	<b>3'023'017</b>	<b>4'012'130</b>	<b>4'979'053</b>	<b>3'366'319</b>	<b>1'825'833</b>	<b>583'790</b>	<b>2'026'227</b>	<b>2'042'251</b>	<b>1'459'282</b>

## Annex XI

Certified accounts of the Stockholm Convention Trust Funds for the  
biennium 2012–2013

**United Nations Environment Programme**

<b>General Trust Fund for the Stockholm Convention on persistent Organic Pollutants Its Subsidiary Bodies and the Convention (Fund code: SCL)</b>	
<b>I. Statement of income and expenditure and changes in reserves and fund balances for the period of the biennium 2012-2013 (United States Dollars)</b>	
	<b>Total 2013</b>
<b>Income</b>	
Voluntary contributions	11,651,304
Other/Miscellaneous:	
Interest income	31,513
Exchange gains	14,864
<b>Total Income</b>	<b>11,697,681</b>
<b>Expenditure</b>	
Staff and other personnel costs	9,271,616
Contractual services	345,434
Travel	156,311
Operating expenses	342,977
Acquisitions	289,126
Programme support costs	1,354,846
<b>Total Expenditure</b>	<b>11,760,310</b>
Excess/(shortfall) of income over expenditure	(62,629)
Prior periods' adjustments	(2,468)
<b>Net excess/(shortfall) of income over expenditure</b>	<b>(65,097)</b>
Fund balances, beginning of period	978,005
<b>Fund balances, end of period</b>	<b>912,908</b>
Reserves, beginning of period	484,631
Reserves, end of period	484,631
<b>Total reserves and fund balances</b>	<b>1,397,539</b>
<b>II. Statement of assets, liabilities, reserves and fund balances as at 31 December 2013 (United States Dollars)</b>	
	<b>Total 2013</b>
<b>Assets</b>	
Cash pool - US dollar	1,383,564
Cash pool - Euro	23,232
Accounts receivable:	
Voluntary contributions receivable	792,415
Inter-fund receivable	51,745
Other accounts receivable	162,173
Other assets	107,459
<b>Total assets</b>	<b>2,520,588</b>
<b>Liabilities</b>	
Payments or contributions received in advance	761,606
Unliquidated obligations	293,333
Accounts payable:	
Other accounts payable	66,363
Other liabilities	1,747
<b>Total liabilities</b>	<b>1,123,049</b>
<b>Reserves and fund balances</b>	
Operating reserves	484,631
Cumulative surplus	912,908
<b>Total reserves and fund balances</b>	<b>1,397,539</b>
<b>Total liabilities, reserves and fund balances</b>	<b>2,520,588</b>
 <b>United Nations Office at Nairobi</b> <b>ACCOUNTS SECTION</b> <i>Annatta Waweru</i> <b>Annatta Waweru</b> <b>Officer in Charge</b> <b>ACCOUNTS SECTION</b> <b>BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON</b>	
	 <b>23 July 2014</b>

**United Nations Environment Programme**

**Special Trust Fund for the Stockholm Convention on persistent Organic Pollutants its Subsidiary Bodies and the Convention  
(Fund code: SVL)**

**I. Statement of income and expenditure and changes in reserves and fund balances  
for the period of the biennium 2012-2013  
(United States Dollars)**

	Total 2013
<b>Income</b>	
Voluntary contributions	6,297,837
Other/Miscellaneous:	
Interest income	24,994
<b>Total income</b>	<b>6,322,831</b>
<b>Expenditure</b>	
Staff and other personnel costs	1,449,126
Contractual services	1,496,350
Travel	1,203
Operating expenses	946,943
Exchange losses	358,171
Acquisitions	2,592
Programme support costs	444,512
<b>Total Expenditure</b>	<b>4,698,897</b>
<b>Net excess/(shortfall) of income over expenditure</b>	<b>1,623,934</b>
Transfers from/(to) reserves	103,520
Refund to member states and donors	(15,533)
<b>Fund balances, beginning of period</b>	<b>(40,338)</b>
<b>Fund balances, end of period</b>	<b>1,671,583</b>
Reserves, beginning of period	624,126
Transfers (from)/to reserves	(103,520)
<b>Reserves, end of period</b>	<b>520,606</b>
<b>Total reserves and fund balances</b>	<b>2,192,189</b>

**II. Statement of assets, liabilities, reserves and fund balances  
as at 31 December 2013  
(United States Dollars)**

	Total 2013
<b>Assets</b>	
Cash pool - US dollar	2,168,047
Cash pool - Euro	36,404
Accounts receivable:	
Voluntary contributions receivable	40
Inter-fund receivable	75,899
Other accounts receivable	34,933
<b>Other assets</b>	<b>128,348</b>
<b>Total assets</b>	<b>2,443,671</b>
<b>Liabilities</b>	
Unliquidated obligations	118,354
Accounts payable:	
Other accounts payable	12,618
<b>Other liabilities</b>	<b>120,510</b>
<b>Total liabilities</b>	<b>251,482</b>
<b>Reserves and fund balances</b>	
Operating reserves	520,606
<b>Cumulative surplus</b>	<b>1,671,583</b>
<b>Total reserves and fund balances</b>	<b>2,192,189</b>
<b>Total liabilities, reserves and fund balances</b>	<b>2,443,671</b>

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

  
 Annette Waweru  
 Officer in Charge  
**ACCOUNTS SECTION**  
**BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON**

  
 23 July 2014