



Subsidiary Body for Implementation

Forty-first session

Lima, 1–8 December 2014

Item 18(a) of the provisional agenda

Administrative, financial and institutional matters

Audited financial statements for the biennium 2012–2013

Report of the United Nations Board of Auditors

Note by the Executive Secretary

1. The financial procedures for the Conference of the Parties, its subsidiary bodies and the secretariat require that a final audited statement of accounts for the full financial period be provided to the Conference of the Parties as soon as possible after the accounts for the financial period are closed. They also stipulate that the accounts and financial management of all funds governed by these financial procedures shall be subject to the internal and external audit process of the United Nations.¹

2. The United Nations Board of Auditors has audited the financial statements for the biennium 2012–2013. The full text of the Board's report is included in the annex and reproduced as received, without formal editing and with the original pagination. The secretariat's response to the audit recommendations has been issued as addendum 1 to this document.

3. The Subsidiary Body for Implementation is invited to take note of the information contained in the audited financial statements and the report of the Board. It may also wish to propose appropriate actions, which may be included in draft decisions on administrative and financial matters for adoption by the Conference of the Parties at its twentieth session and the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol at its tenth session.

¹ Decision 15/CP.1, annex I, paragraphs 18 and 19.



Annex



United Nations

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

on the financial statements of the

**United Nations Framework Convention
on Climate Change**

**for the biennium ended 31 December
2013**

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Chapter I

Report of the United Nations 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 Framework Convention on Climate Change (UNFCCC) for the biennium ended 31 December 2013, which comprise the statement of income, expenditure and changes in reserves and fund balances (Statement I), the statement of assets, liabilities and reserves and fund balances (Statement II), the statement of cash flow (Statement III), the statement of appropriations for the biennium then ended (Statement IV), and the schedules and explanatory notes thereto.

Management's responsibility for the financial statements

The Executive Secretary of UNFCCC 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 permit the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

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

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

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

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the United Nations Framework Convention on Climate Change 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.

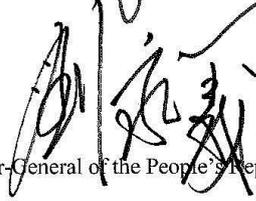
Report on Other Legal and Regulatory Requirements

Further to our opinion, the transactions of the United Nations Framework Convention on Climate Change that have come to our notice or that 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 United Nations Framework Convention on Climate Change.



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)



Mr. 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 Framework Convention on Climate Change (UNFCCC) for the biennium ended 31 December 2013. The audit was carried out at UNFCCC's headquarters in Bonn, Germany.

Audit opinion

The Board issued an unqualified opinion on the financial statements for the period under review, as reflected in Chapter I.

Overall conclusion

For the biennium 2012-2013, total income amounted to \$296 million while total expenditures amounted to \$226 million, giving an excess of income over expenditure by \$70 million. The assets totalled \$296 million, while the total liabilities were \$78 million as at 31 December 2013, giving reserves and fund balances of \$218 million.

During the period under review, UNFCCC continued its efforts to maintain sound internal control, enhance accountabilities and promote good governance structures. The Board noted UNFCCC took measures to address our concerns on the establishment of accounting policies, risk register and benefits realization plan for preparation of IPSAS implementation. However, the Board also identified some key deficiencies, in particular, delays in the preparation of IPSAS opening balance, deficiencies in the management of non-expendable property, and in recruitments which may in need of further improvement in the future.

Key findings

Implementation of International Public Sector Accounting Standards (IPSAS)

UNFCCC, along with other UN agencies, planned to adopt IPSAS in 2014. However, the preparations of opening balance are currently behind schedule, including delays in clarity on income recognition, delayed classification of unliquidated obligations and prepayment, and delays in asset capitalization. The Board is concerned that there might be risks of delayed implementation of IPSAS due to the uncompleted opening balance preparation and possible unforeseen challenges that may happen.

Non-expendable property management

As at 31 December 2013, non-expendable property (NEP) in UNFCCC amounted to \$12.5 million. The Board noted deficiencies in relation to the management of ICT equipment such as incomplete records and delayed reconciliation of inventory records. As a result, it is hard to achieve efficient control and utilization of property, and may also negatively impact the preparation of IPSAS opening balance.

Human resource management

Management were unable to provide us with sufficient evidence that the recruitment had been conducted in a transparent and fair manner. The review of a sample of 13 recruitments (23 per cent of total) revealed that eligible candidates were eliminated from interview without any written justification, and staff was recruited who did not seem to be the best candidates while there was no written record of how the decisions had been made.

Recommendations

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

- (a) Strengthen the management and monitoring of the IPSAS roll-out and take immediate action to address the current delays to recover lost time;**
- (b) Enhance the assets management through completing the records of assets and expediting verifications and reconciliations of inventory records; and**
- (c) Adhere to the improved Standard Operating Procedure to ensure all**

recruitments are conducted in a transparency and fair manner, and the recruitment process is properly documented.

Follow-up of previous recommendations

Of the nine recommendations made for the biennium 2010-2011, five (56 per cent) were fully implemented; one (11 per cent) was over taken by events; and three (33 per cent) were under implementation. The Board encourages the Administration to make further efforts to expedite the implementation of all outstanding recommendations.

A. Mandate, scope and methodology

1. The United Nations Framework Convention on Climate Change (UNFCCC), with 195 member parties, is an international environmental treaty, which aims to stabilize greenhouse gas concentrations in the atmosphere at a level that would prevent dangerous anthropogenic interference with the climate system. The work under the UNFCCC is facilitated and supported by its secretariat located in Bonn, Germany. The secretariat is institutionally linked to the United Nations without being integrated in any programme, and administered under United Nations Rules and Regulations.

2. The Board of Auditors (the Board) has audited the financial statements of the United Nations Framework Convention on Climate Change (UNFCCC) 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) and the annex thereto, as well as the International Standards on Auditing. Those standards require that the Board comply with ethical requirements and plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free from material misstatement.

3. The audit was conducted primarily to enable the Board to form an opinion as to whether the financial statements presented fairly the financial position of the UNFCCC as at 31 December 2013 and the results of its operations and cash flows for the biennium then ended, in accordance with the United Nations system accounting standards. 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 United Nations Financial Regulations and Rules and financial procedures approved by the Conference of the Parties (COP) in Decision 15/CP.1. The audit included a general review of financial systems and internal controls and a test examination of the accounting records and other supporting evidence to the extent that the Board considered necessary to form an opinion on the financial statements.

4. In addition to the audit of the accounts and financial transactions, the Board carried out reviews of the UNFCCC operations under UN financial regulation 7.5. This allows the Board to make observations with respect to the efficiency of the financial procedures, the accounting system, and the internal financial controls and, in general, the administration and management of the UNFCCC operations. The Board also followed up on its previous recommendations and these matters are addressed in the relevant sections of this report.

5. The present report covers matters that, in the opinion of the Board, should be brought to the attention of the COP. The Board's observations and conclusions were discussed with the UNFCCC management, whose views have been appropriately reflected in the report.

B. Findings and recommendations

1. Follow-up of previous recommendations

6. Of the nine recommendations made for the biennium 2010-2011, five (56 per cent) were fully implemented; one (11 per cent) was over taken by events; and three (33 per cent) were under implementation. This implementation rate shows a decrease compared to the previous biennium (2008-2009), when 70 per cent of the

recommendations were fully implemented and 30 per cent were under implementation. Details of the status of implementation are presented in the Annex.

7. In previous years, the Board recommended UNFCCC formalise the agreement with UN Treasury for its deposit in the UN investment pool. Following the Board's recommendation, UNFCCC negotiated with UN Treasury, and was provided with a proposed investment agreement which would absolve UN Treasury of all responsibility for loss of UNFCCC's funds. Further consulting with its Legal Affairs, UNFCCC was advised that the existing UNFCCC/UN Financial Rules and Regulations do have some protection for UNFCCC against loss of funds managed by the UN Treasury. After receiving this advice, UNFCCC management decided that it was unnecessary to formalize an agreement with UN. The Board understood that it is management's responsibility to choose the appropriate way to manage risks. This being said, the Board considers this recommendation had been overtaken by events.

2. Financial overview and management

8. The total income for the biennium under review was \$296 million while total expenditures amounted to \$226 million, resulting in an excess of income over expenditure by \$70 million. The assets totalled \$296 million, while total liabilities amounted to \$78 million as at 31 December 2013, giving reserves and fund balances of \$218 million.

9. Of the total assets, \$276 million consisted of cash or cash equivalents deposited in the United Nations Office at Geneva (UNOG) cash pool which was in turn invested by the UN Treasury in New York. Of the \$276 million cash assets, some \$189 million came from the accumulated net Trust Fund of Clean Development Mechanism (CDM).

10. Following the Board's recommendation, UNFCCC enhanced the disclosure of the CDM loan Scheme, the status of the assets and the relationship between UNFCCC and the Green Climate Fund in the financial statements. Overall, the Board found no evidence of any material misstatements, and issued an unqualified opinion on the financial statements for the biennium under review while the Board would like to draw the COP's attention to the following issues.

11. The Board noted that, as at 31 December 2013, there was an outstanding balance of \$84,000 for the sessions of COP 16th, which was held in Cancun, Mexico in 2010. This balance was an amount withheld from reimbursement pending settlement of all outstanding obligations, but no additional charges have been recorded against this account.

12. In addition, there was another outstanding balance of \$684,000 for the session of COP17th, which was held in Durban, South Africa in 2011. UNFCCC explained that the balance was primarily due to inability to obtain a report of expenditures incurred for the procurement of the audio visual system equipment and related technical support/services from the Government of South Africa.

13. The Board recommends that UNFCCC expedite the settlement of the outstanding balance of the accounts.

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

14. The General Assembly, in its resolution 60/283, approved the adoption of IPSAS for the presentation of the financial statements within the United Nations system. UNFCCC decided to adopt IPSAS in 2014 following the timeline of the UN Secretariat. In preparation for the implementation of IPSAS, UNFCCC had an eight-year implementation plan that was adjusted during the biennium 2012-2013. It

also set up a budget of \$578,200 for the IPSAS project covering the years 2014 to 2015. Furthermore, UNFCCC had developed and approved 12 IPSAS accounting policies based on its specialities, in addition to a risk register and benefits realization plan for IPSAS implementation.

15. Although some progress has been made for the IPSAS implementation, at the date of audit in April 2014, UNFCCC were behind schedule in the preparation of opening balance, including delays in clarity on income recognition, classification of unliquidated obligations and prepayment, and asset capitalization.

16. UNFCCC stated that they were fully aware of the efforts required to make up for lost time, and had set an internal deadline for completion of the opening balance adjustment for 30 June 2014 which was ahead of the planned schedule by UNOG. This allows time to fully implement IPSAS and manage any emerging risks or issues.

17. Notwithstanding Management confidence, the Board is concerned that there might be risks of delayed implementation of IPSAS due to the uncompleted opening balance preparation and possible unforeseen challenges that may happen.

18. The Board recommends that UNFCCC strengthen the management and monitoring of the IPSAS roll-out and take immediate action to address the current delays to recover lost time.

4. Non-expendable property management

19. As of the end of 2013, total non-expendable property (NEP) in UNFCCC amounted to \$12.5 million which comprises \$6.36 million of ICT equipment, \$4.49 million of software and \$1.65 million of other NEP items. The Board examined the management of NEP and noted the following deficiencies:

- **Obsolete software.** There was \$1.83 million of obsolete software which were acquired over 5 years ago but had not been written off. The Board had previously recommended that UNFCCC establish a mechanism to regularly identify and write off obsolete software. The Board was informed that UNFCCC had not finalized the Standard Operating Procedure of IT Property Management until 24 April 2014. The Board is of the view that writing off obsolete software in a timely manner could ensure the fair value of the assets disclosed in the financial statements.

- **Deficiencies in ICT equipment management.** According to the ICT Inventory Report dated 15 January 2014, the organisation held a total of 5,182 items of ICT assets with a total value of \$6.36 million. The Board noted absence of key information for those ICT equipment items. For example, purchase price for 144 items and purchase orders numbers for 28 items were not recorded, and there were no tags or labels for 403 items. Furthermore, the ICT Inventory Report showed that 1083 items with a total value of \$1.35 million were marked as “cannot-be-verified” or “missing” or with blank-comment. UNFCCC explained that the latest physical inventory had been conducted by an independent external company, and that re-verification and reconciliation was still in progress.

20. The Board is concerned that insufficient NEP management and delayed reconciliations would negatively impact the management and utilization of property, and further may affect the preparation of IPSAS opening balance.

21. The Board reiterates its previous recommendation that UNFCCC expedite write-off process for obsolete software.

22. The Board recommends that UNFCCC enhance the assets management through completing the records of assets and expediting verifications and reconciliations of inventory records.

5. Results based budgeting

23. Results based budgeting aims to directly connect resource allocation to specific, measurable results and thereby use budgets to drive progress and leverage accountability. An essential element of RBB is that all outputs are allocated on the basis of a well-evidenced estimated cost from the outset.

24. The Board reviewed the budget performance reports of UNFCCC and noted that: (a) the objectives and expected results were often not linked to resource requirements; and (b) not all the expected results had a clear baseline or target, and only a minority of indicators of expected results were set in a SMART¹ manner.

25. Clear linkage between the objectives and resources requirement and a measurable target of each objective is necessary to provide stakeholders with a comprehensive view to assess whether the expected results were realized or the allocated resources were sufficient, and it will further direct the budget review of the following period.

26. The Board recommends that UNFCCC link expected results and required resources closely and sets SMART targets for all indicators.

6. Human resources management

27. UNFCCC recruitment policies state that all eligible candidates should be evaluated and a short list of candidates should be invited for further assessment. The

¹ SMART objectives are those that are Specific, Measurable, Attainable, Relevant, Time-bound.

head of programme's recommendation for any appointment should be supported by the recommendation of the Review Board.

28. The Board sampled 13 recruitment cases (56 cases in total) completed in the year 2013 and noted that:

- In three cases, only some of the eligible candidates received interviews, and there was no documentation supporting the elimination of the other eligible candidates. In one of the three cases, the interview panel recommended one candidate who did not get the highest score without any written justification.
- In one case, the interview panel recommended one candidate who did not reach the pass mark of the written test. The Review Board expressed its doubts about the due competitive process and selection criteria. However, the candidate was eventually recruited without any convincing written explanation.

29. A lack of recorded evidence of verification may negatively impact the transparency, competitiveness and fairness of the recruitment process.

30. Management explained that each of the cases reviewed by the Board was completed prior to November 2013, when an improved Standard Operating Procedure (SOP) was introduced to address various recruitment and selection issues which were not fully described in the earlier version.

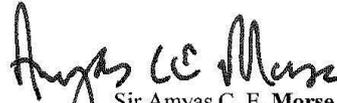
31. The Board recommends that UNFCCC adhere to the improved SOP to ensure all recruitments are conducted in a transparency and fair manner, and the recruitment process is properly documented.

C. Disclosures by management

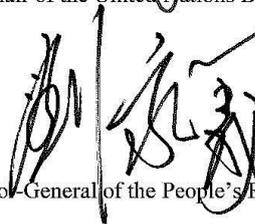
32. Management reported to the Board that, except one write-off of a travel advance (below \$10,000), there were no write-offs of losses of assets, ex gratia payments or causes of fraud or presumptive fraud in UNFCCC during the biennium 2012-2013.

D. Acknowledgement

33. The Board wishes to express its appreciation for the cooperation and assistance extended to its staff by the Executive Secretary and the UNFCCC staff.



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)



Mr. Isidovick 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	Overtaken by events
1	Expedite the process of the IPSAS implementation	Par. 14.	Board Report 2010/2011		X		
2	Formalize an agreement with UN Treasury for its deposit in the investment pool.	Par. 16.	Board Report 2008/2009				X
3	Conduct the disposal of ICT equipment on a more frequent and regular basis to maximize the values obtained from its disposals	Par. 22.	Board Report 2010/2011		X		
4	(a) ensure any new purchased software to be in align with its information technology strategy; (b) establish a mechanism to regularly identify and write off the obsolete software to ensure the accuracy of its NEP	Par. 26.	Board Report 2010/2011		X		
5	Expedite the write-off process and eliminate the discrepancies between the records in the finance section and the inventory tracking system in the next biennium.	Par. 30.	Board Report 2010/2011	X			

Board Report 2012-2013

6	Widen the geographical distribution of vendors and suppliers, to ensure, to the extent possible, more effective international competition and the best interests of UNFCCC	Par. 34.	Board Report 2010/2011	X				
7	Ensure the generic specifications are used in requisitions in accordance with the requirements of the United Nations Procurement Manual	Par. 36.	Board Report 2010/2011,	X				
8	Develop an official guideline on the principles of accepting meeting invitations.	Par. 40.	Board Report 2010/2011,	X				
9	Take measures to ensure the Mission Reports are submitted in a timely manner.	Par. 43.	Board Report 2010/2011,	X				
Total					5	3	0	1
Percentage					56	33		11

Annex II

**Audited Financial Statements for the biennium 2012-2013 ending 31 December
2013**

Audited Financial Statements
for the biennium 2012-2013
ending 31 December 2013

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United Nations



Framework Convention on
Climate Change

I. Certification of the Audited Financial Statements

1. The financial statements of the United Nations Framework Convention on Climate Change (UNFCCC) for the biennium ending 31 December 2013 have been prepared in accordance with financial rule 106.10. They include all trust funds and special accounts operated by UNFCCC.
2. A summary of significant accounting policies applied in the preparation of these statements is included as notes to the financial statements. The notes provide additional information and clarification of the financial activities undertaken by UNFCCC during the period covered by the statements, for which the Executive Secretary had administrative responsibility.
3. I certify that the appended financial statements of the United Nations Framework Convention on Climate Change for the biennium ending 31 December 2013 are correct.

(signed)

Christiana Figueres
Executive Secretary
31 March 2014

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**II. Report of the United Nations Board of Auditors to the
Conference of the Parties on the financial statements of the
United Nations Framework Convention on Climate Change
for the biennium ended 31 December 2013**

[To be added by the external auditors after completion of their audit]

III. Narrative financial report

A. Introduction

4. The United Nations Framework Convention on Climate Change (UNFCCC) submits herewith the financial statements for the biennium 2012-2013 ending 31 December 2013. The report is presented in accordance with the financial procedures¹ of the Conference of the Parties (COP), its subsidiary bodies and its secretariat as well as the United Nations System Accounting Standards².

5. The objective of the financial statements is to provide information about the financial position and performance of the organization, changes in its financial position and compliance with legislative and other authorities. The attached financial statements include:

- Financial highlights in summary;
- Statement of income and expenditure, changes in reserves and fund balances (Statement I);
- Statement of assets, liabilities and reserves and fund balances (Statement II);
- Statement of cash flow (Statement III);
- Statement or schedule of appropriations by programme (Statement IV);
- Notes to the financial statements;
- Detailed schedule on status of outstanding indicative contributions;
- Annexes to the financial statements.

¹ Decision 15/CP.1 of 7 April 1995

² United Nations System Accounting Standards Revision IX of February 2010

B. Financial highlights

1. Overall financial results and trends

6. The following section provides an overview of the performance of UNFCCC. The overall results and trends are expressed in millions of United States dollars and the individual Trust Funds are expressed in thousands of United States dollars.

Table 1 - UNFCCC consolidated total income
(millions of United States dollars)

	2010-2011	2012-2013	Change between 2010-2011 and 2012-2013	
Indicative contributions	65.2	66.2	1.0	2%
Voluntary contributions	74.3	69.7	(4.6)	-6%
CDM share of proceeds and fees	106.8	153.0	46.2	43%
Other income	6.0	6.9	0.9	15%
Total income	252.3	295.8	43.5	17%

Table 2 - UNFCCC consolidated total expenditure and programme support costs
(millions of United States dollars)

	2010-2011	2012-2013	Change between 2010-2011 and 2012-2013	
Staff and other personnel costs	118.6	132.4	13.8	12%
Other direct expenditure	103.5	93.0	(10.5)	-10%
Total direct expenditure	222.1	225.4	3.3	1%
Programme support costs	21.4	21.9	0.5	2%

Table 3 - UNFCCC consolidated assets, liabilities and fund balances
(millions of United States dollars)

	2010-2011	2012-2013	Change between 2010-2011 and 2012-2013	
Cash and term deposits	190.0	276.7	86.7	46%
Accounts receivable and other assets	17.1	19.3	2.2	13%
Unliquidated obligations	(19.1)	(11.7)	7.4	-39%
Other liabilities (analysed below)	(42.7)	(62.4)	(19.7)	46%
Operating and working capital reserves	(57.9)	(53.5)	4.4	-8%
Overall cumulative surplus	87.4	168.4	81.0	93%
Analysis of other liabilities:				
End of service and post retirement	36.9	56.2	19.3	52%
Contributions received in advance	4.3	3.4	(0.9)	-21%
Other accounts payable	1.5	2.8	1.3	87%
Total other liabilities	42.7	62.4	19.7	46%

2. Trust Fund for the Core Budget of the UNFCCC

7. **Objective of the Fund:** The Trust Fund for the Core Budget of the UNFCCC supports the core functions of the secretariat. The main source of income are indicative contributions by all Parties based on the United Nations scale of assessment.

Table 4 - Summary accounts for the Trust Fund for the core budget
(thousands of United States dollars)

Summary financial position	2010-2011	2012-2013	Increase or decrease
Income and expenditure			
Total income	59 626	61 189	1,563
Total direct expenditure	(52 335)	(55 617)	(3 282)
Programme support costs	(6 643)	(7 176)	(533)
Excess of income over expenditure	648	(1 604)	(2 252)
Assets, liabilities and fund balances			
Cash and short-term deposits	14 799	10 579	(4 220)
Other assets	4 355	8 198	3 843
Unliquidated obligations	(3 394)	(3 606)	(212)
Other liabilities	(3 724)	(4 221)	(497)
Working capital reserve	(2 468)	(2 782)	(314)
Cumulative surplus	9 568	8 168	(1 400)

3. Trust Fund for Participation in the UNFCCC Process

8. **Objective of the Fund:** The Trust Fund for Participation in the UNFCCC Process supports participation of representatives from eligible developing country Parties and Parties with economies in transition in the sessions of the COP and its subsidiary bodies, using voluntary contributions.

Table 5 - Summary accounts for the Trust Fund for the Participation in the UNFCCC process
(thousands of United States dollars)

Summary financial position	2010-2011	2012-2013	Increase or decrease
Income and expenditure			
Total income	14 840	9 867	(4 973)
Total direct expenditure	(13 175)	(9 204)	3 971
Programme support costs	(1 662)	(1 167)	495
Excess of income over expenditure	3	(504)	(507)
Assets, liabilities and fund balances			
Cash and short-term deposits	5 199	4 809	(390)
Other assets	82	109	27
Unliquidated obligations	(159)	(75)	84
Other liabilities	(1)	(16)	(15)
Operating reserve	(673)	(521)	152
Cumulative surplus	4 448	4 306	(142)

4. Trust Fund for Supplementary Activities

9. **Objective of the Fund:** The Trust Fund for Supplementary Activities supports mandated activities for which provisions are not made under the core budget. Funds are contributed voluntarily by Parties.

Table 6 - Summary accounts for the Trust Fund for supplementary activities
(thousands of United States dollars)

Summary financial position	2010-2011	2012-2013	Increase or decrease
Income and expenditure			
Total income	44 944	50 261	5 317
Total direct expenditure	(37 877)	(31 523)	6 354
Programme support costs	(4 501)	(3 983)	518
Excess of income over expenditure	2 566	14 755	12 189
Assets, liabilities and fund balances			
Cash and short-term deposits	28 132	43 951	15 819
Other assets	7 221	999	(6 222)
Unliquidated obligations	(8 760)	(2 193)	6 567
Other liabilities	(58)	(653)	(595)
Operating reserve	(3 699)	(2 500)	1 199
Cumulative surplus	22 836	39 604	16 768

5. Trust Fund for the Clean Development Mechanism

10. **Objective of the Fund:** The Trust Fund for the Clean Development Mechanism supports the administration of the clean development mechanism. It enables Annex I Parties to meet their emission limitation and reduction commitments by using certified emission reductions (CERs) generated from CDM projects. It receives shares of proceeds from CDM projects and fees related to the management of CDM activities.

Table 7 - Summary accounts for the Trust Fund for Clean Development Mechanism
(thousands of United States dollars)

Summary financial position	2010-2011	2012-2013	Increase or decrease
Income and expenditure			
Total income	106 867	148 293	41 426
Total direct expenditure	(58 888)	(65 208)	(6 320)
Programme support costs	(7 280)	(8 438)	(1 158)
Excess of income over expenditure	40 699	74 647	33 948
Assets, liabilities and fund balances			
Cash and short-term deposits	119 607	188 660	69 053
Other assets	2 639	7 730	5 091
Unliquidated obligations	(2 613)	(2 113)	500
Other liabilities	(430)	(336)	94
Operating reserve	(45 000)	(45 000)	0
Cumulative surplus	74 203	148 941	74 738

6. Trust Fund for the International Transaction Log

11. **Objective of the Fund:** The Conference of the Parties serving as the meeting of the parties to the Kyoto Protocol (CMP), by its decision 13/CMP.1 in 2005, requested the secretariat to establish and maintain the ITL to verify the validity of transactions undertaken by national registries of Annex B Parties and CDM registry. The ITL takes a central role between registries and is an essential component of the settlement infrastructure for emissions trading under the Kyoto Protocol. The Trust Fund for the International Transaction Log covers the resource requirements for activities assigned to the ITL administrator. The income is drawn from indicative contributions based on a scale of assessment.

Table 8 - Summary accounts for the Trust Fund for the International Transaction Log
(thousands of United States dollars)

Summary financial position	2010-2011	2012-2013	Increase or decrease
Income and expenditure			
Total income	8 521	7 514	(1 007)
Total direct expenditure	(5 980)	(4 656)	1 324
Programme support costs	(715)	(602)	113
Excess of income over expenditure	1 826	2 256	430
Assets, liabilities and fund balances			
Cash and short-term deposits	6 964	8 536	1 572
Other assets	88	55	(33)
Unliquidated obligations	(524)	(594)	(70)
Other liabilities	(1 505)	(632)	873
Operating reserve	(323)	(331)	(8)
Cumulative surplus	4 700	7 034	2 334

7. Trust Fund for the Special Annual Contribution from the Government of Germany

12. **Objective of the Fund:** The Trust Fund for the Special Annual Contribution from the Government of Germany (the Bonn Fund) is used to finance the logistical arrangements of events taking place in Germany, including workshops and the sessions of the subsidiary bodies.

Table 9 - Summary accounts for the Trust Fund for Special Annual Contribution from the Government of Germany
(thousands of United States dollars)

Summary financial position	2010-2011	2012-2013	Increase or decrease
Income and expenditure			
Total income	4 889	4 788	(101)
Total direct expenditure	(4 450)	(4 192)	258
Programme support costs	(578)	(542)	36
Excess of income over expenditure	(139)	54	193
Assets, liabilities and fund balances			
Cash and short-term deposits	253	315	62
Other assets	50	35	(15)
Unliquidated obligations	(27)	(22)	5
Other liabilities	0	0	0
Operating reserve	(300)	(300)	0
Cumulative surplus	(24)	28	52

8. Programme support costs

13. **Objective of the Special Account:** This account is used to manage the overhead charges payable on all trust funds of the UNFCCC to cover costs relating to administrative services.

Table 10 - Summary accounts for programme support costs account
(thousands of United States dollars)

Summary financial position	2010-2011	2012-2013	Increase or decrease
Income and expenditure			
Total income	22 417	22 839	422
Total direct expenditure	(19 918)	(20 009)	(91)
Excess of income over expenditure	2 499	2 830	331
Assets, liabilities and fund balances			
Cash and short-term deposits	13 257	16 284	3 027
Other assets	559	674	115
Unliquidated obligations	(453)	(636)	(183)
Other liabilities	(46)	(138)	(92)
Operating reserve	(5 479)	(2 017)	3 462
Cumulative surplus	7 838	14 167	6 329

9. Conference and other recoverable costs

14. **Objective of the Special Account:** Income and expenditure under this special account is principally in respect to costs associated with the hosting of Conferences of the Parties under the host country agreement. Balances on this account after closure of the events and finalisation of the accounts are refunded to the host country in line with the host country agreements. An administrative charge of 5 per cent of the total expenditure per activity is applied to cover administrative overheads and is transferred upon the closure of the respective activities.

Table 11 - Summary accounts for conference and other recoverable costs account
(thousands of United States dollars)

Summary financial position	2010-2011	2012-2013	Increase or decrease
Income and expenditure			
Total income	11 629	12 949	1 320
Total direct expenditure	(11 095)	(11 808)	(713)
Excess of income over expenditure	534	1 141	607
Assets, liabilities and fund balances			
Cash and short-term deposits	1 750	3 568	1 818
Other assets	2 076	1 522	(554)
Unliquidated obligations	(3 123)	(2 467)	656
Other liabilities	(43)	(224)	(181)
Cumulative surplus	660	2 399	1 739

IV. Financial Statements for the Biennium 2012-2013

A. Statement I
Statement of income and expenditure and changes in reserves and fund
balances for the biennium 2012-2013 ending 31 December 2013
(Thousands of United States dollars)

	Trust Fund for the Core Budget of the UNFCCC	Trust Fund for Participation in the UNFCCC process	Trust Fund for Supplementary Activities	Trust Fund for the Clean Development Mechanism	Trust Fund for the International Transactions Log	Trust Fund for the Special Account Contribution from the Government of Germany
INCOME:						
Indicative contributions	58 834				7 387	
Voluntary contributions	2 008	9 793	42 579	35	15	4 773
Programme support cost income						
Other income						
CDM and JI fees			7 099	145 931		
Interest income	212	64	468	2 327	111	14
Other/miscellaneous income	135	10	115		1	1
TOTAL INCOME	61 189	9 867	50 261	148 293	7 514	4 788
EXPENDITURE:						
Staff and other personnel costs	40 832		10 427	40 623	1 569	1 490
Consultants	3 595		4 189	3 325	44	2
Experts	1 738		3 606	4 568		
Travel	1 949	9 183	5 096	4 247	32	157
Contractual services	2 828		1 568	3 925	2 906	1
Operating expenses	2 968	35	6 618	7 681	151	2 512
Acquisitions	974		94	684		5
Fellowships grants	1 701		129	402		12
Exchange rate/valuation differences	(118)	(14)	(226)	(687)	(66)	13
Total direct expenditure	55 617	9 204	31 523	65 208	4 656	4 192
Programme support costs	7 176	1 167	3 983	8 438	602	542
TOTAL EXPENDITURE	62 793	10 371	35 506	73 646	5 258	4 734
Prior period adjustments						
NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE	(1 604)	(504)	14 755	74 647	2 256	54
RESERVES AND FUND BALANCES						
As at 1 January 2012	12 037	5 121	26 535	119 203	5 024	275
Refunds to donors or project fees refunds			(235)	(903)		
Reserves adjustments						(10)
Savings on prior period obligations	517	210	1 049	994	83	9
Net excess (shortfall) of income over expenditure	(1 604)	(504)	14 755	74 647	2 256	54
RESERVES & FUND BALANCES AS AT 31 DECEMBER 2013	10 950	4 827	42 104	193 941	7 365	328

a The accompanying notes are an integral part of the financial statements.

STATEMENT I continued

	Special account for UNFCCC programme support costs	Special account for conferences and other recoverable costs	End-of-service and post retirement benefits	Total 2012-2013	in thousands of US dollars	Total 2010-2011
INCOME:						
Indicative contributions				66 221	4	65 329
Voluntary contributions		10 493		69 696	4	74 271
Programme support cost income	21 909				12	
Other income						
CDM and JI fees				153 030	4	106 847
Interest income	209	26		3 431	4	4 395
Other/miscellaneous income	721	2 430		3 413	4	1 611
TOTAL INCOME	22 839	12 949		295 791		252 353
EXPENDITURE:						
Staff and other personnel costs	14 627	774		110 392	5	100 828
Consultants	425	84		12 164		8 447
Experts				9 854		9 295
Travel	29	5 509		26 222		36 272
Contractual services	1 021	417		12 686		7 328
Operating expenses	2 274	1 953	23 218	46 510		46 857
Acquisitions	122	2 925		4 804		2 319
Fellowships grants	1 598	212		4 054		6 351
Exchange revaluation differences	(87)	(66)		(1 251)		4 409
Total direct expenditure	20 009	11 808	23 218	225 435		222 106
Programme support costs						
TOTAL EXPENDITURE	20 009	11 808	23 218	225 435		222 106
Prior period adjustments						0
NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE	2 830	1 141	(23 218)	70 357		30 247
RESERVES AND FUND BALANCES						
As at 1 January 2012	13 317	659	(36 856)	145 315		115 317
Refunds to donors or project fees refunds				(1 138)	7	(3 779)
Reserves adjustments				(10)		
Savings on prior period obligations	37	599		3 500		3 529
Net excess (shortfall) of income over expenditure	2 830	1 141	(23 218)	70 357		30 247
RESERVES & FUND BALANCES AS AT 31 DECEMBER 2013	16 184	2 399	(60 074)	218 024		145 314

a The accompanying notes are an integral part of the financial statements.

b Programme Support Costs income under the totals column have been netted off with the equivalent.

B. Statement II
Statement of assets, liabilities, reserves and fund balances for the
biennium 2012-2013 as at 31 December 2013
(Thousands of United States dollars)

	Trust Fund for the Core Budget of the UNFCCC	Trust Fund for Participation in the UNFCCC process	Trust Fund for Supplementary Activities	Trust Fund for the Clean Development Mechanism	Trust Fund for the International Transaction Log	Trust Fund for the Special Annual Contribution from the Government of Germany
ASSETS						
Cash and term deposits	10 579	4 809	43 951	188 660	8 536	315
Accounts receivable						
Indicative contributions receivable	6 017					
Inter-fund balances receivable	84	17	80	20	19	2
Service clearing account - UNDP			108			
Other accounts receivable	1 543	92	729	7 360	22	18
Deferred charges	554		82	350	14	15
TOTAL ASSETS	18 777	4 918	44 950	196 390	8 591	350
LIABILITIES						
Contributions/payments received in advance	2 784				600	
Unliquidated obligations	3 606	75	2 193	2 113	594	22
Accounts payable						
Inter-fund balances payable						
Service clearing account - UNDP						
Other accounts payable	1 437	16	653	336	32	
End-of-service and post-retirement liabilities						
TOTAL LIABILITIES	7 827	91	2 846	2 449	1 226	22
RESERVES AND FUND BALANCES						
Operating reserve		521	2 500	45 000	331	300
Working capital reserve	2 782					
Reserve for allocations						
Cumulative surplus	8 168	4 306	39 604	148 941	7 034	28
End-of-service and post-retirement benefits						
TOTAL RESERVES AND FUND BALANCES	10 950	4 827	42 104	193 941	7 365	328
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	18 777	4 918	44 950	196 390	8 591	350

STATEMENT II continued

	Special account for UNFCCC programme support costs	Special account for conferences and other recoverable costs	End-of-service and post retirement benefits	Total 2012-2013	Total 2010-2011
ASSETS					
Cash and term deposits	16 284	3 568		276 702 ⁸	189 961
Accounts receivable					
Indicative contributions receivable				6 017 ⁹	2 578
Inter-fund balances receivable	35	48		305	1 255
Service clearing account - UNDP				108	220
Other accounts receivable	618	1 474		11 886 ⁹	12 346
Deferred charges	21			1 036	671
TOTAL ASSETS	16 958	5 090		296 024	207 031
LIABILITIES					
Contributions/payments received in advance				3 384	4 312
Unliquidated obligations	636	2 467		11 706	19 053
Accounts payable				0	
Inter-fund balances payable				0	
Service clearing account - UNDP				0	
Other accounts payable	138	224		2 836 ¹⁰	1 495
End-of-service and post retirement liabilities			60 074	60 074	36 856
TOTAL LIABILITIES	774	2 691	60 074	78 000	61 716
RESERVES AND FUND BALANCES					
Operating reserve	2 017			50 669 ¹¹	55 474
Working capital reserve				2 782 ¹¹	2 468
Reserve for allocations				0	
Cumulative surplus	14 167	2 399		224 647	124 229
End of service and post retirement benefits			(60 074)	(60 074) ¹⁴	(36 856)
TOTAL RESERVES AND FUND BALANCES	16 184	2 399	(60 074)	218 024	145 315
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	16 958	5 090		296 024	207 031

⁸ The accompanying notes are an integral part of the financial statements.

C. Statement III
Statement of cash flow for the biennium 2012-2013 ending 31 December
2013
(Thousands of United States dollars)

	Trust Fund for the Core Budget of the UNFCCC	Trust Fund for Participation in the UNFCCC process	Trust Fund for Supplementary Activities	Trust Fund for the Clean Development Mechanism	Trust Fund for the International Transaction Log	Trust Fund for the Special Account Contributions from the Government of Germany
CASH FLOWS FROM OPERATING ACTIVITIES:						
Net excess (shortfall) of income over expenditures	(1 604)	(504)	14 755	74 647	2 256	54
(Increase) decrease in contributions receivable	(3 439)					
(Increase)/decrease in other accounts receivable	(1 344)	(46)	6 167	(5 917)	8	15
(Increase)/decrease in other assets	(297)		75	(33)	(9)	(2)
Increase/(decrease) in contributions received in advance	(111)				(816)	
Increase/(decrease) in accounts payable	608	16	594	(95)	(56)	
Increase/(decrease) in unliquidated obligations	212	(84)	(6 566)	(500)	70	(5)
Increase/(decrease) in end-of-service and post-retirement liabilities						
Less: Interest income received	(212)	(64)	(468)	(2 328)	111	14
NET CASH FROM OPERATING ACTIVITIES	(4 977)	(682)	14 557	65 774	1 564	76
CASH FLOWS FROM INVESTING AND FINANCING ACTIVITIES:						
(Increase)/decrease in inter-fund balances receivable	27	19	(20)	859	34	
Increase/(decrease) in inter-fund balances payable						
Plus: Interest income received	212	64	468	2 328	(111)	(14)
NET CASH FROM INVESTING AND FINANCING ACTIVITIES	239	83	448	3 187	(77)	(14)
CASH FLOWS FROM OTHER SOURCES:						
Savings on prior periods' obligations	518	210	1 049	994	86	9
Refunds to donors			(335)	(903)		
NET CASH FROM OTHER SOURCES	518	210	814	91	86	9
NET INCREASE/(DECREASE) IN CASH AND TERM DEPOSITS	(4 220)	(389)	15 819	69 052	1 573	71
CASH AND TERM DEPOSITS AT BEGINNING OF PERIOD	14 789	5 199	28 132	119 607	6 964	253
CASH AND TERM DEPOSITS AT END OF PERIOD	10 579	4 810	43 951	188 659	8 537	324

STATEMENT III continued

	Special account for UNFCCC programme support costs	Special account for conferences and other recoverable costs	End-of-service and post retirement benefits	Total \$ 2012-2013	Total \$ 2010-2011
CASH FLOWS FROM OPERATING ACTIVITIES:					
Net excess (shortfall) of income over expenditures	2 830	1 141	(23 218)	70 357	30 248
(Increase) decrease in contributions receivable				(3 439)	(571)
(Increase)/decrease in other accounts receivable	(191)	588		490	(2 417)
(Increase)/decrease in other assets	12			(254)	82
Increase/(decrease) in contributions received in advance				(927)	234
Increase/(decrease) in accounts payable	92	182		1 341	(1 265)
Increase/(decrease) in unliquidated obligations	183	(656)		(7 346)	3 175
Increase/(decrease) in end-of-service and post retirement liabilities			23 218	23 218	18 388
Less: Interest income received	209	26		(2 712)	(4 396)
NET CASH FROM OPERATING ACTIVITIES	3 135	1 281		80 728	43 478
CASH FLOWS FROM INVESTING AND FINANCING ACTIVITIES:					
(Increase)/decrease in inter-fund balances receivable	66	(35)		950	(1 255)
Increase/(decrease) in inter-fund balances payable	1			1	(313)
Plus: Interest income received	(209)	(26)		2 712	4 396
NET CASH FROM INVESTING AND FINANCING ACTIVITIES	(142)	(61)		3 663	2 828
CASH FLOWS FROM OTHER SOURCES:					
Savings on prior periods' obligations	36	599		3 501	3 529
Refunds to donors				(1 138)	(3 778)
Reserve Adjustments					
NET CASH FROM OTHER SOURCES	36	599		2 364	(248)
NET INCREASE (DECREASE) IN CASH AND TERM DEPOSITS	3 029	1 819		86 755	46 058
CASH AND TERM DEPOSITS AT BEGINNING OF PERIOD	13 257	1 750		189 961	143 905
CASH AND TERM DEPOSITS AT END OF PERIOD	16 286	3 569		276 716	189 963

^a The accompanying notes are an integral part of the financial statements.

D.Statement IV
The Core budget: statement of appropriations for the biennium 2012-2013
ending 31 December 2013

(Thousands of euros)

Budget Classification	Expenditure			Total expenditure	Balance on budget	Percentage of expenditure over budget
	Approved Budget	Disbursements	Unliquidated obligations			
Programme appropriations						
Executive Direction and Management	4 372	4 172	12	4 184	188	96%
Migration, Data and Analysis	10 193	9 742	456	10 198	(5)	100%
Finance, Technology and Capacity-building	5 648	4 947	146	5 093	555	90%
Adaptives	3 874	3 566	27	3 593	281	93%
Sustainable Development Mechanisms	1 120	1 084	2	1 086	- 54	95%
Legal Affairs	2 711	2 337	13	2 350	361	87%
Conference Affairs Services	3 287	2 865	53	2 918	369	89%
Communications and Knowledge Management Services	3 415	3 271	246	3 517	(102)	103%
Secretariat-wide Costs	3 240	2 167	687	2 854	386	88%
Information Technology Services	6 229	5 772	973	6 745	(516)	108%
less 3% efficiency gain	(1 323)				(1 323)	
Total	42 766	39 903	2 615	42 518	248	99%

E. Schedule 1.1
Status of indicative contributions to the Convention for the biennium
2012-2013 as at 31 December 2013 (in Euro unless otherwise indicated)

Party	Total Indicative Contributions for 2012-2013	Received in advance as at 1 January 2012	Indicative Contributions outstanding from prior periods	Remittances received in 2012	Remittances received in 2013	Total contributions received in 2012-2013	Indicative contributions received in advance for 2014 at 31 Dec 2013	Indicative contributions receivable as at 31 Dec 2013	Indicative contributions outstanding for prior periods (in USD)
Alghanistan	1341		1 017	1 594	752	2 346		12	
Albania	2 982	1 500		1 481	1 477	2 958	1 476		
Algeria	39 497	19 750				19 747			
Andorra	2 234		19	1 051	1 181	2 232		21	
Angola	2 982	2 982							
Antigua and Barbuda	596		508						1 104
Argentina	106 977	8 583		34 652	63 743	98 395	1		
Armenia	1 786			753	1 033	1 786			
Australia	597 219			291 192	306 027	597 219			
Austria	245 945			128 197	117 748	245 945			
Azerbaijan	8 162			2 260	5 902	8 162			
Bahamas	5 220	2 712			2 651	2 651	143		
Bahrain	11 630		9 917	1 500	1 500				20 047
Bangladesh	2 982		2 542	292	3 713	4 005			1 519
Barbados	2 385			1 205	1 180	2 385			
Belarus	14 590		4 860	11 187	8 263	19 450			
Belgium	309 200			161 941	218 354	380 295	71 095		
Belize	306	155							151
Benin	895		763						1 658
Bhutan	306		5	311	389	700	389		
Bolivia	2 382	1 054							1 328
Bosnia & Herzegovina	4 617		1 760	3 869	2 508	6 377			
Botswana	5 220	2 712			2 752	2 752	244		
Brazil	675 608	710		241 975	432 923	674 898			
Bruni Darussalam	8 054		7 120	4 146	4 102	8 248			6 926
Bulgaria	12 659			5 724	6 935	12 659			
Burkina Faso	895		763						1 658
Burundi	306		261						567
Cambodia	1 042		66	518	500	1 108			2 203
Cameroon	3 428		2 797						6 225
Canada	923 412	483 111		473 186	475 093	948 279	507 978		
Cape Verde	306		261						567
Central African Republic	306	306							178
Chad	596		508						1 104
Chile	84 835	37 141			47 694	47 694			3 005
China	1 240 006			480 399	759 607	1 240 006			
Colombia	59 909	2 789		20 518	36 602	57 120			
Comoros	306		261						567
Congo	1 190		286		1 476	1 476			30
Cook Islands	306		261	414	414				153
Costa Rica	10 729		8 490	6 173	4 731	10 904			8 315
Cote d'Ivoire	3 129		2 542						5 671
Croatia	33 204			28 924	4 280	33 204			1 459
Cuba	20 877		18 055						38 932
Cyprus	13 865		6 396	6 396	13 865	20 261			9 928
Czech Republic	109 530			104 068	71 172	175 240	65 710		
Democratic People's Rep. of Korea (North)	1 939		1 780						3 719
Democratic Rep. of Congo	895		763						1 658
Denmark	210 472	110 873		108 595	210 255	318 850	219 251		832
Djibouti	306		261						567
Dominica	306		261						567
Dominican Republic	12 967		10 680						23 647

Schedule 1.1 (continued)

Party	Total Indicative Contributions for 2012-2013	Received in advance as at 1 January 2012	Indicative Contributions outstanding from prior periods	Remittances received in 2012	Remittances received in 2013	Total remittances received in 2012-2013	Indicative contributions received in advance for 2014 at 31 Dec 2013	Indicative contributions outstanding from prior periods (in USD)
Ecuador	12 518		264	6 521	6 261	12 782		
Egypt	33 932			6 258	20 418	26 676		19 772
El Salvador	5 223			4 831		4 831		5 223
Equatorial Guinea	2 681		2 034					4 715
Eritrea	306	155						151
Estonia	11 928			6 006	5 902	11 908		
Ethiopia	2 681		1 060	437	1 828	2 265		1 476
European Union	764 614			386 275	378 339	764 614		
Fiji	1 046	603			443	443		
Finland	161 844	85 264		83 512		83 512	6 932	
France	1 747 654			922 385	825 269	1 747 654		
Gabon	5 060		3 560	1 510	2 050	3 560		5 060
Gambia	306		261					567
Georgia	1 937		589	904	1 475	2 379		147
Germany	2 261 534			1 207 882	1 183 039	2 390 921	129 357	
Ghana	2 970		1 525	3 562	6 488	10 050	5 555	
Guinea	198 233		86 888	86 888	206 050	292 938	7 817	
Guatemala	306		261					567
Guatemala	8 202		2 329					10 531
Guinea	452		508					960
Guinea-Bissau	306		261					567
Guyana	306	306						
Haiti	895		763					1 658
Honduras	2 385		1 006		1 937	1 937		1 454
Hungary	83 086	43 837			84 531	84 531	45 282	
Iceland	10 311			10 311	3 697	14 008	3 697	
India	178 714		135 792	68 645		68 645		245 861
Indonesia	86 907			35 853		35 853		51 054
Iran, Islamic Republic of	87 629		59 250					146 879
Iraq	13 047		2 515	5 528	10 034	15 562		
Ireland	136 698	75 020		73 479	59 357	132 836	71 158	
Israel	116 278			57 847	58 431	116 278		
Italy	1 409 381		1 534		781 168	781 168		629 747
Jamaica	3 732		3 560	2 183	5 109	7 292		
Japan	3 486 003			1 887 552	1 598 451	3 486 003		
Jordan	5 355		442	2 109	2 066	4 175		1 622
Kazakhstan	29 303			11 414	17 846	29 300		43
Kenya	3 726		1 509	3 317	1 918	5 235		
Kiribati	306	155						151
Kuwait	79 901		66 879	8	38 178	38 178		168 602
Kyrgyzstan	450			8	67	75		391
Lao People's Democratic Republic	450		261					711
Latvia	12 659	5 724		5 607	21 208	26 815	19 880	
Lebanon	11 168		8 392					19 560
Lebanon	306	306						2 749
Lesotho	306		261					567
Libyan Arab Jamahiriya	40 386		32 804					73 190
Liechtenstein	2 654			1 356	1 331	2 687	3	
Lithuania	20 563			9 792	10 771	20 563		
Luxembourg	25 510				13 558	13 558		11 952
Madagascar	895		576	1 028		1 028		443
Malawi	450		143					593
Malaysia	79 576	38 076		37 367	4 133	41 500		
Maldives	306	306						

Schedule 1.1 (continued)

Party	Total Indicative Contributions for 2012-2013	Received in advance as at 1 January 2012	Indicative Contributions outstanding from prior periods	Remittances received in 2012	Remittances received in 2013	Total Indicative contributions received in 2012-2013	Indicative contributions received in advance for 2014	Indicative contributions receivable as at 31 Dec 2013	Indicative contributions outstanding from prior periods (in USD)
Mali	1 042	303						739	
Malta	4 922			2 561		2 561		2 361	
Marshall Islands	306	155						151	
Mauritania	450		261					711	2 570
Mauritius	3 575			1 657	1 918	3 575			
Nicaragua	656 708			354 914	347 623	702 537	75 829		
Micronesia (Federated States of)	306		133	105		105		334	
Monaco	2 223			452	1 771	2 223			
Mongolia	744		251	552	443	995			
Montenegro	1 341		43					1 384	
Morocco	17 885		15	8 745		8 745		9 155	
Mozambique	895	303		163	429	592			
Myanmar	2 380		754		3 664	3 664	530		
Namibia	2 681		1 379	3 764	3 631	7 395	3 335		
Nauru	306		261					567	1 640
Nepal	1 789		1 525					3 314	4 614
Netherlands	523 496			279 442	244 056	523 496			
New Zealand	78 456	41 125		40 281		40 281	2 950		
Nicaragua	895		763					1 658	848
Niger	596		508					1 164	1 088
Nigeria	25 010		19 835					44 865	22 080
Nike	306		261	304	263	567			
Norway	256 778			131 210	125 568	256 778			
Oman	28 065			25 428		25 428		2 577	
Palau	24 895		20 852		3 287	3 287		42 460	
Pakistan	306		261					567	184
Panama	7 150		411	6 972	589	7 561			
Papua New Guinea	891		508					1 399	1 378
Paraguay	2 530		1 780					4 310	770
Peru	30 822	4 335		13 558	12 929	26 487			
Philippines	36 281			13 558	22 723	36 281			
Poland	260 629	124 553			289 892	289 892	153 816		
Portugal	146 919			20 415	76 978	76 978		69 941	
Qatar	51 176		78	340 452	284 222	624 674		30 839	
Republic of Korea (South)	634 674								
Republic of Moldova	744				1 744	1 744	1 000		
Romania	60 011				60 011	60 011			
Russian Federation	601 065			241 329	359 736	601 065			
Rwanda	450	130			269	269		51	
Saint Kitts and Nevis	306		12	167		167		151	
Saint Lucia	306		224		224	224		306	
Saint Vincent and the Grenadines	306		261					567	2 140
Samoa	306				155	155		151	
San Marino	895			462	443	895			
Sao Tome and Principe	306		261					567	933
Saudi Arabia	252 520		97	125 025	127 592	252 617			
Senegal	1 789		1 525					3 314	1 073
Serbia	11 476				11 476	11 476			
Seychelles	452	301			151	151		567	2 810
Sierra Leone	306		261						
Singapore	107 125	50 465			56 661	56 661			
Slovakia	46 623			42 343	34 514	76 857	30 234		
Slovenia	30 271	14 513			15 758	15 758			
Solomon Islands	306		121					427	
Somalia	306		261					567	

Schedule 1.1 (continued)

Party	Total Indicative Contributions for 2012-2013	Received in advance as at 1 January 2012	Indicative Contributions outstanding from prior periods	Remittances received in 2012	Remittances received in 2013	Total remittances received in 2012-2013	Indicative contributions received in advance for 2014	Indicative contributions received as at 31 Dec 2013	Indicative contributions outstanding from prior periods (in USD)
South Africa	112 887	57 997			58 110	58 110	3 220		
Spain	917 270		276 601	755 193	438 678	1 193 871			
Sri Lanka	6 551		3 275					9 836	
Sudan	2 982		2 542					5 524	
Suriname	1 642		13	465		465		590	
Swaziland	895			895		895			
Sweden	301 936			160 284	141 632	301 936			
Switzerland	324 715			170 226	174 709	344 935	20 220		
Syrian Arab Republic	9 078		6 358					15 436	1 490
Tajikistan	744	744							
Thailand	66 749			31 484	35 265	66 749			
The Former Yugoslav Rep. of Macedonia	2 234			2 087		2 087		147	
Timor-Leste	450	155			295	295			
Togo	306		261	416		416		151	
Tonga	306		261					567	170
Tinian and Tobago	13 120			6 628	6 504	13 132	12		
Tunisia	9 831			4 519	5 312	9 831			
Turkey	288 897			92 946	195 951	288 897			
Turkmenistan	6 721		6 611		10 528	10 528		2 804	
Tuvalu	306		261					587	184
Uganda	1 789		1 525		3 274	3 274		46	
Ukraine	27 714		2 629	2 719	13 016	15 735		14 608	
United Arab Emirates	146 696				146 696	146 696			
United Kingdom of Great Britain and Northern Ireland	1 759 025			994 844	974 406	1 969 250	210 225		
United Republic of Tanzania	2 533		2 034					4 587	1 463
United States of America	6 560 322	284 434		3 366 084	2 885 827	6 251 911		23 977	
Uruguay	11 740		3 395	3 395	4 067	7 462		7 673	
Uzbekistan	3 719			1 505	1 916	3 422		297	
Vanuatu	306		221					527	
Venezuela	139 818		40 519					180 337	
Viet Nam	11 168		4 150	9 014		9 014		6 304	
Yemen	2 982		2 542					5 524	12 603
Zambia	1 488	1 488							
Zimbabwe	747		763					1 510	7 018
Total	30 584 567	1 505 131	916 390	14 317 330	15 358 868	29 676 188	1 627 339	1 976 977	236 900

F. Schedule 1.2
Status of indicative contributions to the Kyoto Protocol for the biennium
2012-2013 as at 31 December 2013 (in Euro unless otherwise indicated)

Party	Total Indicative Contributions for 2012-2013	Received in advance as at 31 January 2012	Indicative Contributions outstanding from prior periods	Remittances received in 2012	Remittances received in 2013	Total remittances received in 2012-2013	Indicative contributions received in advance for 2014 as at 31 Dec 2013	Indicative contributions receivable as at 31 Dec 2013	Indicative contributions outstanding from prior periods (in USD)
Afghanistan	231								231
Albania	1 835	909		929	926	1 855	929		
Algeria	24 322	11 812			12 225	12 225			285
Andorra									
Angola	1 439	1 439							
Antigua and Barbuda	367		380						747
Argentina	66 095			26 091	40 004	66 095			
Armenia	1 103		1	455	648	1 104			
Australia	367 782		415	176 140	192 057	368 197			
Austria	151 259		184	77 547	73 896	151 443			
Azerbaijan	5 068		3	1 367	3 704	5 071			
Bahamas	3 210	1 631			1 672	1 672	93		
Bahrain	7 156		7 405						14 561
Bangladesh	1 439		1 519		1 519	1 519			1 439
Barbados	1 468		2	727	734	1 461			9
Belarus	9 004		9	3 827	5 186	9 013			
Belgium	190 143		232	97 958	99 826	197 784	7 409		
Belize	184	89							95
Benin	551		570						1 121
Bhutan	184		5	134	55	189			
Bolivia	1 469	636							833
Bosnia & Herzegovina	2 847		1 301	2 574	858	3 432			716
Botswana	3 210	1 636			1 574	1 574			
Brazil	418 147			142 230	29 291	171 521			246 626
Brunei Darussalam	4 953		5 317	2 688	2 629	5 317			4 953
Bulgaria	7 807		9	3 464	4 352	7 816			
Burkina Faso	551		570						1 121
Burundi	184		190						374
Cambodia	645		282	555	370	927			489
Cameroon	2 111		2 089						4 200
Canada	291 542	291 542							503
Cape Verde	184		190						374
Central African Republic	184	91		93		93			92
Chad	367		380						747
Chile	52 383	22 313			30 070	30 070			
China	766 621		689	250 595	7 059	297 654			469 656
Colombia	37 075	1 761		12 165	21 148	35 313			1
Comoros	184		190						374
Congo	736		282		731	731			287
Cook Islands	184		190						184
Costa Rica	6 610		6 455	2 401	4 054	6 455			6 610
Cote d'Ivoire	1 928		1 899						3 827
Croatia	20 486		21	17 847	2 660	20 507			2 218
Cuba	12 844		13 481						26 325
Cyprus	8 534		8 734	4 716	12 552	17 268			6 247
Czech Republic	67 471		76	64 212	38 775	102 987	35 440		
Democratic People's Rep. of Korea (North)	1 192		1 329						2 521
Democratic Rep. of Congo	551		570						1 121
Denmark	129 414	66 908		68 346		68 346	5 940		696
Djibouti	184		190						374
Dominica	184		190						374
Dominican Republic	7 985		7 914						15 959

Schedule 1.2 (continued)

Party	Total Indicative Contributions for 2012-2013	Received in advance as at 1 January 2012	Indicative Contributions outstanding from prior periods	Remittances received in 2012	Remittances received in 2013	Total remittances received in 2012-2013	Indicative contributions received in advance for 2014	Indicative contributions receivable as at 31 Dec 2013	Indicative contributions outstanding from prior periods (in USD)
Ecuador	7 710		103	4 683	2 041	6 724		1 089	
Egypt	20 954		2 107	10 632		10 632		12 429	
El Salvador	3 209		3 608		1 826	1 826		4 991	
Equatorial Guinea	1 439		1 519					2 958	23
Eritrea	184	10						174	
Estonia	7 340			3 636	3 704	7 340			
Ethiopia	1 439		1 519	708	1 100	1 808		1 090	
European Union	359 819			181 777	178 042	359 819			
Fiji	642	346			296	296			
Finland	99 514	51 454		52 560		52 560	4 500		
France	1 074 553		1 324	557 954	517 823	1 075 877			
Gabon	3 125		2 658		1 517	1 517		4 266	
Gambia	184		190					374	414
Georgia	1 193		439	545	997	1 542		90	
Germany	1 390 171		1 734	730 635	744 565	1 475 200	83 295		
Ghana	1 841		1 139	2 980		2 980			
Greece	121 897		64 535	64 385	127 135	191 530	5 088		
Grenada	184		190					374	
Guatemala	5 045		2 629					7 674	
Guinea	275		380					655	867
Guinea-Bissau	184		190					374	409
Guyana	184	184							
Haiti	551		570					1 121	227
Honduras	1 468		1 404		1 404	1 404		1 468	
Hungary	51 686	26 454			24 632	24 632			
Iceland	6 318		9	6 040	287	6 327			
India	110 218		101 390	27 831		27 831		383 777	
Indonesia	53 676	848		21 688		21 688		31 140	
Iran, Islamic Republic of	54 148		44 239					98 387	20 757
Iraq	8 115		1 878	3 696	6 293	9 989		4	
Ireland	83 980	45 272		46 246	30 841	77 086	38 378		
Israel	71 579	8 019		26 890	36 670	63 560			
Italy	866 343		1 081	455 530	455 530			411 894	
Jamaica	2 292		2 658	1 344	3 606	4 950			
Japan	2 140 235		2 711	1 141 788	1 003 158	2 144 946			
Jordan	3 310		3	1 273	1 300	2 573		740	
Kazakhstan	18 114		86	6 905	11 259	18 164		36	
Kenya	2 295		1 780	2 871	666	3 537		538	
Kiribati	184	58						126	
Kuwait	49 189		49 936		25 244	25 244		73 881	
Kyrgyzstan	276		94	94		94		276	
Lao People's Democratic Republic	276		190					466	184
Latvia	7 807	3 455		3 529	5 752	9 281	4 929		
Lebanon	6 889		6 265					13 154	3 933
Lesotho	184	184							
Liberia	184		190					374	489
Libyan Arab Jamahiriya	24 676		24 493					49 369	22 982
Liechtenstein	1 651		2	820	833	1 653			
Lithuania	12 669		15	5 924	6 769	12 694			
Luxembourg	15 683		20		7 678	7 678		8 025	
Madagascar	551		429	621		621		359	
Malawi	276		190					466	
Malaysia	49 621	22 969		23 525	2 408	26 023		29	
Maldives	184	184							

Schedule 1.2 (continued)

Party	Total Indicative Contributions for 2012-2013	Received in advance as at 1 January 2012	Indicative Contributions outstanding from prior periods	Remittances received in 2012	Remittances received in 2013	Total remittances received in 2012-2013	Indicative contributions received in advance for 2014 as at 31 Dec 2013	Indicative contributions receivable as at 31 Dec 2013	Indicative contributions outstanding from prior periods (in USD)
Mali	643							643	
Malesia	3 027		4	1 549		1 549		1 482	
Marshall Islands	184	81						103	
Mauritania	276		190					466	440
Mauritius	2 204		3	1 003	1 204	2 207			
Mexico	384 752		510	214 689	218 783	433 472	48 210		
Micronesia, (Federated States of)	184		190	96		96		278	
Monaco	1 384		1	274	1 111	1 385			
Mongolia	460		186	368	278	646			
Montenegro	827		15					842	
Morocco	11 014		30	5 289		5 289		5 755	
Mozambique	551	273			278	278			
Myanmar	1 257		952		2 209	2 209			
Namibia	1 651		751	2 221	183	2 404			
Nauru	184		190					374	489
Nepal	1 101		1 139					2 240	1 551
Netherlands	321 798		402	169 036	153 164	322 200			
New Zealand	48 746	24 788		25 381		25 381	1 923		
Nicaragua	551		570					1 121	885
Niger	367		380					747	489
Nigeria	15 425		14 810					30 235	16 721
Niue	184		190	190	161	351		23	
Norway	157 985		189	79 370	78 804	158 174			
Oman	17 263		18	15 686		15 686		1 595	
Pakistan	15 325		15 570					30 895	
Palau	184		190					374	92
Panama	4 418		2 065	6 096	377	6 473			
Papua New Guinea	832		380					932	1 263
Paraguay	1 562		1 329					2 891	749
Peru	19 016			8 182	10 806	18 988		28	
Philippines	22 443		20	8 202	14 261	22 463			
Poland	160 538			75 272	85 286	160 558			
Portugal	90 347		110		46 564	46 564		43 893	
Qatar	31 627		106	12 195		12 195		19 538	
Republic of Korea (South)	390 101		60 023	220 338	229 786	449 124			
Republic of Moldova	460		1		461	461			
Romania	37 019		39		37 058	37 058			
Russian Federation	371 309		947	145 982	225 764	371 946			
Rwanda	276				91	91		185	
Saint Kitts and Nevis	184		12	67		67		129	
Saint Lucia	184		190		137	137		237	
Saint Vincent and the Grenadines	184		190					374	480
Sarawak	184		17		61	61		140	
San Marino	551		1	274	279	553	1		
Sao Tome and Principe	184		190					374	130
Saudi Arabia	155 462		86	75 252	72 131	147 383		8 165	
Senegal	1 101		1 139					2 240	1 642
Serbia	7 068				7 068	7 068			
Seychelles	275	182			93	93			
Sierra Leone	184		190					374	145
Singapore	66 013	30 454			35 559	35 559			
Slovakia	28 744	3 085		23 010	2 646	25 656			
Slovenia	18 624		22		18 646	18 646			
Solomon Islands	184		94					278	
Somalia	184		110					294	

Schedule 1.2 (continued)

Party	Total Indicative Contributions for 2012-2013	Received in advance as at 1 January 2012	Indicative Contributions outstanding from prior periods	Remittances received in 2012	Remittances received in 2013	Total remittances received in 2012-2013	Indicative contributions received in advance for 2014 at 31 Dec. 2013	Indicative contributions receivable as at 31 Dec. 2013	Indicative contributions outstanding from prior periods (in USD)
South Africa	69 448	35 000				34 448			
Spain	564 121		687	289 502	279 306	564 808			
St. Lucia	4 042		1 949					5 991	
Sudan	1 439		1 519					2 958	
Suriname	643			287		287		370	
Swaziland	551		1	553		553	1		
Sweden	185 624		230	96 926	88 898	185 854			
Switzerland	199 680		244	102 970	96 954	199 924			
Syrian Arab Republic	5 607		4 347					10 354	4 490
Tajikistan	460	460							
Thailand	41 132		45	19 045	14 980	34 025		7 152	
The Former Yugoslav Rep. of Macedonia	1 377			1 274		1 274		103	
Timor-Leste	276	25			107	107		144	
Togo	184		190	228		228		146	
Tonga	184		190					374	157
Trinidad and Tobago	8 074		10	4 010	4 074	8 084			
Tunisia	6 061		6	2 733	1 900	4 633		1 434	
Turkey	179 066		133	56 223	122 976	179 199			
Turkmenistan	4 123		4 937		6 598	6 598		2 462	
Tuvalu	184		190					374	184
Uganda	1 101		1 139		1 684	1 684		556	
Ukraine	17 077		7 892	7 892	6 783	14 675		10 294	
United Arab Emirates	90 643		56 526	56 441	41 835	98 276		48 893	
United Kingdom of Great Britain and Northern Ireland	1 079 943		1 429	601 786	613 260	1 215 046	133 674		
United Republic of Tanzania	1 439		1 519					2 958	2 117
United States of America									
Uruguay	7 270		2 535	2 529	2 445	4 974		4 831	
Uzbekistan	2 298		488	909	488	1 397		1 389	
Vanuatu	184		190					374	
Venezuela	86 606		59 619					146 225	
Viet Nam	6 889		5 104	5 104		5 104		6 889	
Yemen	1 439		1 519					2 958	3 574
Zambia	920	795			125	125			
Zimbabwe	458		570					1 028	
Total	14 392 969	655 347	643 983	6 267 355	6 350 245	12 617 600	369 710	2 133 715	110 349

G. Schedule 2.1
Voluntary contributions received for the biennium 2012-2013 as at 31
December 2013 (in United States Dollars)

Funding source and related trust fund	Voluntary contributions received in 2012-2013	Voluntary contributions received in 2010-2011
I. Trust Fund for the Core Budget of the UNFCCC (FCA)		
Germany	2 008 035	2 081 945
Austria		47 170
Total Trust Fund for the core budget of the UNFCCC	2 008 035	2 081 945
II. Trust Fund for Participation in the UNFCCC Process (FLA)		
Australia		1 196 913
Belgium	76 554	79 860
Canada	100 030	918 178
Denmark		1 025 641
European Commission	3 220 067	3 143 867
Finland	240 414	248 345
France	333 398	
Germany		488 400
Ireland		65 531
Japan		50 000
New Zealand		366 612
Norway	3 059 713	2 522 287
Qatar	621 760	
Sweden	674 564	865 357
Switzerland	21 763	101 318
United Kingdom	846 428	490 588
United States of America	597 906	2 847 495
Total Trust Fund for Participation in the UNFCCC Process	9 792 597	14 410 392
III. Trust Fund for Supplementary Activities (FRA)		
Australia	2 010 340	1 266 467
Austria	64 767	
Belgium	122 712	498 394
Canada	1 549 212	442 175
Climate Technology Initiative		25 408
Denmark		966 504
European Commission	7 214 014	7 333 885
Finland	456 262	482 919
France	69 404	
Gates Foundation	1 000 000	1 500 265
Global Environment Facility	64 338	535 662
Germany	1 819 945	2 706 097

Statement 2.1 (continued)		
Funding source and related trust fund	Voluntary contributions received in 2012-2013	Voluntary contributions received in 2010-2011
Global e-Sustainability Initiative	75 000	
Ireland	196 939	132 877
Japan	2 347 695	1 648 885
Luxembourg		38 665
Mexico	270 000	
Netherlands	113 944	142 728
New Zealand	252 723	239 312
Norway	8 812 237	10 292 595
Portugal		3 299
Qatar	2 644 371	
Republic of Korea	383 950	125 170
Rockefeller Foundation	400 000	
Romania	233 766	138 889
Spain		2 456 869
Sweden	741 673	919 042
Switzerland	729 294	1 343 334
United Arab Emirate		55 000
United Kingdom of Great Britain and Northern Ireland	2 048 759	2 673 945
United Nations Development Programme		90 000
United States of America	4 718 000	6 031 378
World Bank*	4 240 000	
Total Trust Fund for Supplementary Activities	42 579 345	42 089 764
IV. Trust Fund for the Clean Development Mechanism (CDM)		
Norway		31 880
United Nations Development Programme	35 000	
Total Trust Fund for the Clean Development Mechanism	35 000	31 880
V. Trust Fund for the International Transaction Log (ITL)		
Norway	14 563	
Russian Federation		48 693
Total Trust Fund for the International Transaction Log	14 563	48 693
Germany	4 773 493	4 866 643
Total Trust Fund for the Special Annual Contribution from Germany	4 773 493	4 866 643
TOTAL VOLUNTARY CONTRIBUTIONS	59 203 033	63 480 624

*For further details, please refer to Note 17.

H. Schedule 2.2
Fees and share of proceeds received for the Clean Development
Mechanism (CDM) and Joint implementation (JI) for the biennium
2012-2013 ending 31 December 2013 (in United States dollars)

Type of income	Received in 2012-2013	Received in 2010-2011
CDM accreditation process related fees	470 972	152 414
CDM accreditation fees	275 853	479 706
CDM methodologies fees	20 827	45 625
CDM project registration fees	67 681 433	36 932 720
CDM share of proceeds	77 424 567	66 572 802
Total CDM fees and share of proceeds	145 873 652	104 183 267
Joint implementation determination fees	39 090	376 867
Joint implementation verification fees	2 552 042	1 247 745
Joint implementation Track 1 fees	4 507 940	1 039 735
Total Joint Implementation fees	7 099 072	2 664 347

I. Schedule 2.3
Status of indicative contributions to the International Transaction Log
for the biennium 2012-2013 as at 31 December 2013 (in euro)

Party	Received in advance as at 1 January 2012		Outstanding from prior periods	Remittances in 2012	Remittances in 2013	Total remittances 2012-2013	Received in advance for 2014	Receivable as at 31 December 2013
	Total for 2012-2013	A						
Australia	156 772		78 386	78 386		78 386		
Austria	87 646			43 823	43 823	87 646		
Belgium	108 880			54 440	54 440	108 880		
Bulgaria	1 962			981	981	1 962		
Canada	125 527			125 527		125 527		
Croatia	4 386			4 386		4 386		
Czech Republic	27 754		13 877	13 877		13 877		
Denmark	72 990		36 495		36 495	36 495		
Estonia	1 558			779	779	1 558		
European Commission	148 174			74 087	74 087	148 174		
Finland	55 680		27 840	27 840	27 651	55 491		27 651
France	588 716			294 358	294 358	588 716		
Germany	847 154			423 577	423 577	847 154		
Greece	58 796		2 946	55 850	29 398	85 248		29 398
Hungary	24 118		12 059		24 037	24 037		11 978
Iceland	40 678			40 678		40 678		
Ireland	43 968		21 984	21 984	21 835	43 819		21 835
Italy	501 646			250 823	250 823	501 646		
Japan	824 478			412 239	412 239	824 478		
Latvia	1 788		894	894	1 065	1 959		1 065
Liechtenstein	10 386			5 193	5 193	10 386		
Lithuania	3 058		1 529	1 529	1 821	3 350		1 821
Luxembourg	8 424			8 424		8 424		
Monaco	9 982			4 991	4 991	9 982		
Netherlands	184 986		92 493	92 493	110 154	202 647		110 154
New Zealand	53 026		26 513	26 480	26 300	52 780		26 267
Norway	127 980		127 980		76 207	76 207		76 207
Poland	49 450		24 743	24 707		24 707		
Portugal	52 046		26 023	26 023		26 023		
Romania	6 924		3 462		3 462	3 462		
Russian Federation	151 406			75 703	75 703	151 406		
Slovakia	6 232		3 116	3 116	3 711	6 827		3 711
Slovenia	9 462		4 731	4 731	4 731	9 462		
Spain	293 118		146 559		146 559	146 559		
Sweden	105 822		52 911	52 911	63 014	115 925		63 014
Switzerland	152 328		76 164	76 164	90 707	166 871		90 707
Ukraine	41 140			20 570	20 570	41 140		
United Kingdom of Great Britain and Northern Ireland	656 052		328 026		328 026	328 026		
Total	5 644 493		1 104 000	2 347 564	2 656 737	5 004 301		463 808

V. Notes to the financial statements

Note 1: The United Nations Framework Convention on Climate Change and its activities

The permanent secretariat of the United Nations Framework Convention on Climate Change (UNFCCC) was established in January 1996 for the following purposes:

- (a) To make arrangements for sessions of the Conference of the Parties and its subsidiary bodies established under the Convention and the Kyoto Protocol and to provide them with services as required;
- (b) To compile and transmit reports submitted to it;
- (c) To facilitate assistance to Parties particularly developing country Parties on request in the compilation and communication of information required in accordance with the provisions of the Convention and the Kyoto Protocol;
- (d) To prepare reports on its activities and present them to the Conference of the Parties;
- (e) To ensure the necessary coordination with the secretariats of other relevant international bodies;
- (f) To enter, under the overall guidance of the Conference of the Parties, into such administrative and contractual arrangements as may be required for the effective discharge of its functions;
- (g) To perform other secretariat functions specified in the Convention and in any of its protocols and
- (h) To undertake any other functions as may be determined by the Conference of the Parties

Note 2: Summary of significant accounting and financial reporting policies

The following are the main accounting policies of the UNFCCC:

(a) Rules and procedures

The financial administration of the secretariat of the United Nations Framework Convention on Climate Change is governed by the financial procedures adopted by the COP under decision 15/CP.1 in 1995. In so far as not specifically provided under these procedures, the Financial Regulations and Rules of the United Nations and the United Nations Accounting Standards, Revision July 2013, apply

(b) Currency

All amounts are expressed in thousands of United States dollars (USD) unless otherwise indicated.

(c) Accounting convention

The accounts are prepared under the historical cost convention, modified to the extent that the cost of all fixed assets and property acquired is charged to the income and expenditure statement as an expense in the year of purchase.

(d) Fund accounting

The accounts are maintained on a "fund accounting" basis. Each fund is maintained as a distinct financial and accounting entity, with a separate self-balancing double-entry group of accounts. Separate funds for general or special purposes may be established by the Conference of the Parties.

(e) Accrued and contingent liabilities

Accrued and contingent liabilities include the after service health insurance (ASHI), end-of-service repatriation costs and accrued leave. They do not include possible costs to cover contingencies under appendix D of the United Nations staff rules.

(f) Income tax refund policy

The UNFCCC salaries are charged to the budget on a net basis during the year in which the services were rendered. Income tax refunds are charged to the year in which they are made to the staff member.

(g) 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 UNFCCC activities remain valid for 12 months following the end of the period to which they relate.

(h) 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 term deposits are placed in accordance with the United Nations investment policies and guidelines. All cash receipts are held and deposited by the United Nations Office in Geneva (UNOG). UNFCCC operates an imprest account in euro to cover certain expenditures in Bonn and to facilitate the daily subsistence allowance disbursements to funded participants at the sessions of the Subsidiary Bodies.

(i) Income recognition

i. Indicative contributions from Parties to the Convention and the Kyoto Protocol

Income from indicative contributions from Parties to the Convention and the Kyoto Protocol is recognized on an accrual basis based on the budget approved by the Conference of the Parties.

ii. Voluntary contributions

Voluntary contributions to the UNFCCC trust funds are recognised as income when received.

iii. Interest income

Interest income is based only on amounts received and accrued from cash and term deposits relating to the financial period.

iv. Miscellaneous income

Refunds of expenditures charged to prior financial periods and net gains on exchange if any are accounted for as miscellaneous income.

(j) Currency exchange

The financial statements of the UNFCCC are presented in United States dollars. As per United Nations System Accounting Standards, transactions in other currencies are recorded in United States dollars by applying the United Nations operational rate of exchange at the time of the transaction. Realized exchange gains and losses are accounted for under the income and expenditure statement of the appropriate budgetary accounting within the respective trust fund.

Aside from US dollar, the euro is the other main operating currency of UNFCCC. Figure 4 below provides the United Nations operational rate of exchange of one US dollar to the euro as at the end of each year during the last three biennia.

Table 12 - Exchange rates
(One United States dollar to the Euro)

**Note 3: Budget**

Under the financial procedures adopted by the Conference of the Parties (COP), the Executive Secretary prepared the administrative core budget for the following biennium and submits it to the Conference of the Parties for its consideration and approval. The approved budget constitutes the authority to the Executive Secretary to incur obligations and make payments for the purposes for which the appropriations were approved and up to the amounts so approved, provided that commitments are covered by related income unless specifically authorized by the Conference of the Parties. For the biennium 2012-2013, the COP approved a core budget of euro 48.5 million of which euro 24.5 million was for 2012. The amount includes overheads and adjustments to the working capital reserve. Parties make contributions to the core budget on an adjusted United Nations scale of assessment. In addition, Parties are invited to make voluntary contributions to the trust fund for participation and supplementary activities based on the estimated requirements as taken note by the Parties of the COP.

Note 4: Income

Income from indicative contributions to the Convention and to the Kyoto Protocol is received from Parties for the support of the core budget in line with the approved core budget under decision by the COP. The contributions from Parties are in accordance with an indicative scale based on the United Nations scale of assessment and are used for the core activities of the secretariat.

Income from voluntary contributions comprises funding provided by Parties to support mandated activities which are not covered by the core budget.

Income from the Clean Development Mechanism and Joint Implementation includes fee-based income to finance CDM activities consisting of

(1) **accreditation and related fees** from commercial bodies to become designated operational entities to validate CDM project activities. The fee is calculated on the basis of the estimated average cost per application. Entities from non-Annex I Parties may have the possibility of paying 50% of the non-reimbursable fee when they apply for accreditation, provided that they state their inability to pay the full fee at application. The remaining 50% of the fee should be paid at a later stage once and if the applicant entity is accredited and designated and starts operation. The non-reimbursable application fee is USD 15,000 per application. In addition, fees are received to cover the costs for the work provided by CDM accreditation team (daily fee of USD 400).

(2) **registration fees** charged for the formal acceptance by the CDM Executive Board of a validated project as CDM project activity. It is based on the expected average annual Certified Emission Reductions for the proposed project activity over its crediting period. No registration fee shall be payable for activities and programmes of activities hosted in least developed countries. No registration fee shall be payable until after the date of the first issuance of CERs in countries with fewer than 10 registered CDM project activities. The registration fee is a) USD 0.10 per CER issued for the first 15,000 tonnes of CO₂ of the expected annual CERs; b) USD 0.20 per CER issued for any amount in excess of 15,000 tonnes of CO₂ equivalent of the expected annual CERs. The maximum registration fee is USD 350,000.

(3) **share of proceeds** to cover administrative expenses is a) USD 0.10 per CER issued for the first 15,000 tonnes of CO₂ equivalent for which issuance is requested in a given year; b) USD 0.20 per CER issued for any amount

in excess of 15,000 tonnes of CO2 equivalent for which issuance is requested in a given year; (c) No share of proceeds shall be due for project activities and PoAs hosted in least developed countries. The registration fee shall be deducted from the share of proceeds due for the issuance of CERs. In effect, the registration fee is an advance payment of the share of proceeds due for the issuance of CERs likely to be achieved during the first year.

(4) **methodology fees** for the proposal of a new methodology to the Executive Board for consideration and approval. The non-reimbursable methodology fee is USD 1,000. The fees also include accreditation fees and fees for processing verification reports to cover administrative costs relating to the activities of the Joint Implementation Supervisory Committee (JISC).

Other income including interest income and miscellaneous income includes interest income received and receivable from fixed term and bank deposits, refunds of expenditures charged to prior period financial periods.

Note 5: Expenditure

Salary and personnel costs include salaries and common staff costs to staff members appointed to approved posts, salaries of short-term staff, temporary assistance and overtime. They also include fees and travel of external experts both individual and institutional, which are termed as consultants. Travel includes travel of staff on official mission and of participants. Contractual services include expenses for conference servicing, external printing and staff training. General operating expenses costs include communication expenses, hospitality, and rental and maintenance of premises. Acquisitions represent goods and supplies acquired by the secretariat. Contributions and grants are payments made to the United Nations common premises management and the annual contribution to the Intergovernmental Panel on Climate Change, as well as grant provided under the fellowship programme.

Note 6: Write-offs

There was one write-off recorded during the reporting period relating to an unrecoverable advance (amount less than USD 10,000). Losses arising from currency conversions were netted off against exchange gains and dealt with under the income and expenditure statement.

Note 7: Refunds to donors

Refunds to donors represent balances transferred back to donors in accordance with specific donor agreements and reimbursements of registrations fees from the clean development mechanism. Refunds of voluntary contributions during the financial period are offset against income.

Note 8: 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 UNFCCC's share in the investment pool had an equivalent of USD 276 million comprised of EUR 15 million and USD 255 million. UNFCCC's balance of USD 276 million represented 29% of the total investment pool. Table 2 below provides further analysis of the cash balances. The Euro share of the investments is revalued monthly to reflect the correct equivalents in the reporting currency.

Table 13 - Cash and term deposits
(Thousands of the currency indicated)

	Funds in EURO	Equivalent in USD as at 31/12/2013	Funds in USD	TOTAL 31 December 2013	TOTAL 31 December 2011
UNOG Investment Pool	15 381	21 215	255 233	276 448	189 316
Imprest Cash account	68	94		94	198
Imprest Petty Cash (FLA)			160	160	447
Total cash and short term deposits				276 702	189 961

Note 9: Accounts receivable

Outstanding Contributions: Tables 14 and 15 below provide a summary of the total outstanding contributions and proportions to the overall total, and reconciliation to schedules 1.1 and 1.2. The detailed aging analysis of the outstanding indicative contributions receivable from Parties both for the Convention and the Kyoto Protocol are provided under Annex 1.

Table 14 - Aging analysis of outstanding contributions receivable
(Thousands of United States dollars)

Outstanding contributions	before 2008	2008	2009	2010	2011	2012	2013	Total as at 31 December 2013
Convention	122	43	72	149	343	438	1 797	2 964
Kyoto Protocol	31	23	56	188	266	277	2 212	3 053
Total	153	66	128	337	609	715	4 009	6 017
Proportion of the outstanding contributions to the total as at 31 December	2.5%	1.1%	2.1%	5.6%	10.1%	11.9%	66.6%	99.9%

Table 15 - Reconciliation of contributions receivable to schedules 1.1 and 1.2
(Thousands in the currencies as indicated)

	Outstanding contributions for 2010-2013 EUR	Equivalent as at 31/12/2013 in USD USD	Outstanding contributions for 2009 and prior years USD	SUM for all years outstanding USD
Schedule 1.1 (Convention)	1 977	2 727	237	2 964
Schedule 1.2 (Kyoto Protocol)	2 134	2 943	110	3 053
Grand TOTAL				6 017

Other accounts receivable: Table 4 below provides details of other accounts receivable shown in Statement II. These are amounts that were owed to the secretariat.

Table 16 - Other accounts receivable
(Thousands of United States dollars)

	31 December 2013
CDM Loan Scheme Implementation with UNEP/UNOPS*	5 272
United Nations Volunteers	2 125
Education Grant Advance	1 157
Vendor Advance COP 19, Poland	1 027
Other third party Advances	832
Value added tax claims for refund	390
Travel Advances	322
Government of Germany	221
United Nations Office at Nairobi	181
Other receivables	330
TOTAL	11 856

*The CDM Loan Scheme provides interest-free loans for CDM projects in LDCs as well as countries that have fewer than 10 registered CDM projects. The scheme is run jointly by the United Nations Framework Convention on Climate Change (UNFCCC), the United Nations Environment Programme (UNEP) Risoe Centre and the United Nations Office for Project Services (UNOPS) with UNFCCC providing the loan capital.

Note 10: Other accounts payable

Table 5 below provides details of other accounts payable shown in Statement II. These are amounts that were owed by the secretariat.

Table 17 - Other accounts payable

(Thousands of United States dollars)

	31 December 2013	31 December 2011
Unpaid Invoices	1 815	394
Repatriation Grants Payable	306	173
Reserve for Appendix D	675	765
Other	40	163
Total	2 836	1 495

Note 11: Operating and working capital reserve

The purpose of the operating and working capital reserves is to ensure continuity in the event of a temporary shortfall of cash. The working capital reserve adjustment for the core budget is normally indicated on the approved budget and is maintained at 8.3 per cent of the estimated expenditure for 2012, representing one month equivalent.

The operating reserves for the other trust funds and the special account for programme support costs are established on the following basis:

Table 18 – Basis of establishment of operating reserves

Trust Funds	Basis
Supplementary Activities	15% of total annual expenditure
International Transaction Log	8.3% of total estimated expenditure
Clean Development Mechanism	Fixed at USD 45 million
Participation (in the UNFCCC Process)	10% of total annual expenditure
Special annual contribution from the Government of Germany	Fixed at USD 300 000
Special account for programme support costs	20% of the estimated annual expenditure

Note 12: Programme support

The secretariat retains 13 per cent of the actual expenditures of all established UNFCCC Trust Funds with the exception of special accounts established for short-term activities, such as conferences, which are charged 5 per cent.

Note 13: Non-expendable assets inventory

Non-expendable assets are not depreciated. They are treated as expenditure in the period in which they are purchased and charged in full to income and expenditure. However, an inventory system of all assets is maintained by the secretariat. In line with the United Nations administrative procedures, non-expendable assets are tracked on the basis of the original cost excluding VAT and maintenance charges. Table 6 below provides an analysis of the non-expendable assets.

Table 19 - Inventory of non-expendable assets
(Net original cost or market value in United States dollars excluding VAT)

	Balance as at 31 January 2012	Purchases during the biennium 2012-2013	Disposals during the biennium 2012-2013	Adjustments	Net increase or (decrease)	Balance as at 31 December 2013
ICT hardware and software						
Hardware	5 554 523	2 527 741	(1 712 361)	(12 020)	805 360	6 357 883
Software	3 276 611	1 220 222			1 220 222	4 496 833
Total information and communication technology	8 825 134	3 747 963	(1 712 361)	(12 020)	2 023 582	10 848 716
Other non-expendable assets						
Category A ^a	195 481		(18 480)		(18 480)	177 001
Category B ^b	58 766	934			934	59 700
Category C ^c	915 470	497 809			497 809	1 413 279
Total other non-expendable assets	1 169 717	498 743	(18 480)	0	480 263	1 649 980
TOTAL NON-EXPENDABLE ASSETS	9 994 851	4 246 706	(1 730 841)	(12 020)	2 503 845	12 498 696

^a Property or equipment valued at USD 1,500 or more per unit at the time of purchase and having a service life of at least five years (e.g. kitchen equipment, major equipment and vehicles).

^b Special items, which are property items considered to be of an attractive nature and easily removable from the premises because of their size costing USD 500 or more per unit at the time of purchase and with a serviceable life of three years or more.

^c Group inventory items (e.g. furniture and modular workstations) with a serviceable life of five years or more, irrespective of value.

Equipment totalling USD 747,644 purchased between 1994 and 1996 and transferred from Geneva or donated by the Government of Germany when the secretariat moved to Bonn have been written off during the biennium. In addition a substantial disposal exercise for IT equipment was also conducted during 2013.

Note 14: 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. Effective with the biennium ended 31 December 2009, 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 (UNHQ). The parameters used by the consulting actuarial firm are determined by UNHQ and applied to the census data provided by the UNFCCC secretariat.

For discount rates, the following assumptions have been used:

- For liabilities where cash flows are denominated in USD: the Citigroup Pension Discount Curve. This assumption is in-line with assumptions used to calculate the UNJSPF scheme liability.
- For liabilities where cash flows are denominated in Euros: The Euro area government yield curve, as published by the European Central Bank.
- For liabilities where cash flows are denominated in Swiss Francs: The Federation bonds yield curve, as published by the Swiss National Bank.
- For other liabilities: the Citigroup Pension Discount Curve.

(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. An individual's accrued benefit for valuation purposes is the projected benefit at full eligibility date, or current date if later, multiplied by the ratio of service at the valuation date over service at full eligibility date. The beginning of the attribution period is the date of hire under a contract recognised for ASHI benefits, which is the beginning of the credited service period. The end of the attribution period is the full eligibility date. For staff recruited on or after 1 July 2007, the end of the attribution period is the later of age 55 and 10 years of credited service, and for staff recruited before 1 July 2007, the end of the attribution period is the later of age 55 and 5 years of credited service.

ii. The major assumptions used by the actuary to determine the liabilities for ASHI as at 31 December 2013 were health care cost trend rates of an initial rate of 7.3% and an ultimate rate of 4.5% (grade down period of 10 years) for United States non-Medicare medical plans, an initial rate of 6.3% and an ultimate rate of 4.5% (grade down period of 10 years) for United States Medicare medical plans and a 5.0 per cent flat rate for plans outside of the United States; Retirement, withdrawal and mortality assumptions used are consistent with those used by the United Nations Joint Staff Pension Fund (UNJSPF) in making its own actuarial valuation of pension benefits. By comparison, the assumptions used to determine the liabilities for ASHI as at 31 December 2011 were a discount rate of 4.5 per cent, health care escalation rates of 8.0 per cent in 2012, grading down to 4.5 per cent in 2027 and later years for United States medical plans, and 8.0 per cent in 2012, grading down to 4.5 per cent in 2027 and later years for medical plans outside of the United States.

iii. Another factor in the ASHI valuation is to consider contributions by all plan participants in determining the Organization's residual liability. Thus, contributions from retirees are deducted from the gross liability and commencing with the 31 December 2009 valuation, a portion of the contributions from active staff is also deducted to arrive at the Organization's residual liability in accordance with cost sharing ratios authorized by the General Assembly. These ratios require that the Organization's share shall not exceed one-half for non-US health plans, two-thirds for US health plans, and three-quarters for the Medical Insurance Plan. This refinement in determination of plan participant contributions is reflective of the fact that both active and retired staff

participate in the same health insurance plans and that their collective contributions serve to meet the approved cost sharing ratios.

iv. On the basis outlined in (ii) and (iii) above, the present value of the accrued liability as of 31 December 2013, net of contributions from plan participants was estimated at USD 47.67 million.

v. Further to the assumptions in (b)(ii) above, it is estimated that the present value of the ASHI liability would increase by 37 per cent and decrease by 26 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 39 per cent and decrease by 27 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 who meet certain eligibility requirements, including residency outside their country of nationality at the time of separation, 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. A consulting actuary was engaged by the United Nations Headquarters to carry out an actuarial valuation of repatriation benefits as of 31 December 2013 based on criteria established by the UNHQ. The major assumptions used by the actuary on mortality rates, withdrawal rates and retirement age as well as salary increase rate were consistent with those for the UNFSPF scheme. Travel cost increases were assumed at 2.5 per cent per annum. On the basis of these assumptions, the present value of the accrued liability for repatriation benefits as of 31 December 2013 was estimated at USD 10.27 million.

(d) Accumulated unused annual leave

i. Staff members who separate from the organization may commute unused annual leave days up to a maximum of sixty working days for those holding a fixed term or continuing appointments. A consulting actuary was engaged by United Nations Headquarters to carry out an actuarial valuation of unused vacation days as of 31 December 2013 based on criteria determined by UNHQ. The major assumptions used by the actuary as provided by UNHQ were an annual rate of increase in accumulated annual leave balances of 9.1 in the first three years, 1 in years four to eight and 0.1 per year afterwards, capping at an accumulation of 60 days.

ii. On the basis of these assumptions, the present value of the accrued liability for unused annual leave days as of 31 December 2013 was estimated at USD 2.14 million.

(e) A hypothetical apportionment of the end-of-service and post retirement liabilities and charge to individual Trust Fund and Special Accounts as at 31 December 2013 is as indicated in Table 7.

Table 20 - After Service Health Insurance liabilities
(Thousands of United States dollars)

	Trust Fund for the Core Budget of the UNFCCC	Trust Fund for Supplementary Activities	Trust Fund for the Green Development Mechanism	Trust Fund for the International Transaction Log	Trust Fund for the Special Annual Contribution from the Government of Germany	Special account for conferences and other recoverable costs	Special account for UNFCCC programme support costs	
After-service health insurance (ASHI)	15 077	3 979	19 160	576	733	419	7 727	47 670
Accrued accumulated annual leave	690	182	876	26	33	19	313	2 139
Accrued repatriation benefits	3 558	939	4 522	136	173	99	839	10 265
Total hypothetical apportionment	19 325	5 100	24 558	738	939	537	8 879	60 074
Reserves and fund balances as at 31 December 2013	10 950	42 104	193 941	7 365	328	2 399	16 184	257 087
Hypothetical balance of reserves and fund balances	(8 375)	37 004	169 383	6 627	(611)	1 862	7 305	205 890
Staff numbers as at 31 December 2013	144	38	183	55	7	4	765	458
Proportion of apportionment of liability	32.2%	8.9%	40.9%	1.2%	1.6%	0.9%	14.8%	85.3%

During the biennium 2012-2013, UNFCCC's contributions to After-service health insurance amounted to about USD160k, financed from both the Trust Fund for the Core Budget as well as from the Special Account for UNFCCC programme support costs.

Note 15: Participation in the United Nations Joint Staff Pension Fund

The UNFCCC 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 UNJSPF is a funded, multi-employer 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 UNJSPF. Such deficiency payments 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 UNJSPF as of the valuation date. At the time of this report the United Nations General Assembly had not invoked this provision.

Note 16: Donations in-kind

Under an agreement signed in 1996, the Federal Republic of Germany provides office space to the secretariat free of rent and on a permanent basis. As at 31 December 2013, the office premises located at Haus Castanjen (Martin Luther King Strasse 8, 53175 Bonn/Germany), at Langer Eugen and the Altes Abgeordnetenbochhaus (both UN Campus, Platz der Vereinten Nationen 1, 53113 Bonn) comprised of approximately 15,599 square metres of office space, meeting rooms and storage space.

Note 17: Supporting the Green Climate Fund operations

The Green Climate Fund (GCF) is an independent entity established by the Conference of the Parties (COP Decision 1/CP.16). It is governed and supervised by an independent board which has full responsibility for its funding decisions. In order to assist in the establishment of the GCF Secretariat, UNFCCC entered into an agreement with the International Bank for Reconstruction and Development (IBRD) in its capacity as interim trustee of the GCF, to provide administrative and financial support services until the GCF Secretariat was established in its permanent headquarters. UNFCCC's financial statements for the 2012-13 biennium includes the following revenue and expense related to support the GCF financed by the World Bank/IBRD:

Revenues	USD 4,240,000
Related Expenses	USD 4,042,974
Project Balance as at 31 December 2013	USD 197,024

Note 18: Special Account for conference and other recoverable costs

Table 8 below provides a breakdown of the income and expenditure under the Special Account for Conference and other Recoverable Costs for each of the Conference of the Parties (COP) that was still open at the end of the biennium. This information is in addition to that presented under Statements I to III for the 2012-2013 biennium as at 31 December 2013.

Table 21 - Analysis of the special account for conferences and other recoverable costs
(Thousands of United States dollars)

Nineteenth session of Conference of the Parties - Warsaw, Poland (COP19)	
Funding received from the Government of Poland	4 314
Expenditure	
Travel	2 796
Staff and other personnel costs	102
Operating Expenses	179
Fellowships, grants, other	160
Administration fee	162
Total Expenditure	3 399
Balance as at 31 December 2013	915
Eighteenth session of Conference of the Parties - Doha, Qatar (COP 18)	
Funding received from the State of Qatar	5 642
Expenditure	
Travel	2 605
Staff and other personnel costs	258
Operating expenses	285
Acquisitions	1 773
Administration fee	246
Total expenditure	5 167
Balance towards committed expenditure as at 31 December 2013	475
Seventeenth session of Conference of the Parties - Durban, South Africa (COP 17)	
Balance brought forward as at 1 January 2012	365
Prior period savings	601
Total funds available	966
Expenditure	
Travel	107
Staff and other personnel costs	3
Operating expenses	279
Administration fee	19
Total expenditure	408
Balance as at 31 December 2013	558

Sixteenth session of Conference of the Parties - Cancun, Mexico (COP 16)	
Balance brought forward as at 1 January 2012	86
Expenditure	
Travel	1
Operating expenses	1
Administration fee	
Total expenditure	2
Balance as at 31 December 2013 in favour of the Government of Mexico	84
Secretariat office moves (Langer Eugen and Altes Abgeordnetenhaus)	
Billed to the Government of Germany Jan 2012 - Dec 2013	3 080
Savings on prior year obligations	7
Total funds made available in 2012-2013	3 088
Expenditure	
Staff and other personnel costs	495
Contractual Services	417
Acquisitions	1 193
Operating expenses	668
Administrative fee 5% - calculated	118
Total Expenditure	2 890

Annex 1 - Aging analysis of indicative contributions to the Convention as at 31 December 2013							
Party	Before 2008	2008	2009	2010	2011	2012	2013
	USD	USD	USD	EUR	EUR	EUR	EUR
Afghanistan							12
Andorra							21
Antigua and Barbuda				257	251	301	295
Bahrain				3 513	4 904	5 875	5 755
Bangladesh						43	1 476
Belize							151
Benin			133	386	377	452	443
Bolivia							1 328
Brunei Darussalam						3 090	3 836
Burkina Faso		117	308	386	377	452	443
Burundi	1 887	158	158	132	129	155	151
Cameroon				1 414	1 383	1 657	1 771
Cape Verde		20	158	132	129	155	151
Chad	2 689	158	158	257	251	301	295
Comoros			30	132	129	155	151
Cook Islands						2	151
Costa Rica						2 709	5 607
Cote d'Ivoire		73	1 386	1 285	1 257	1 506	1 623
Cuba		1 610	8 318	9 127	8 928	10 696	10 181
Democratic People's Rep. of Korea (North)				900	880	1 054	885
Democratic Rep. of Congo		370	462	386	377	452	443
Djibouti	644	158	158	132	129	155	151
Dominica	2 689	158	158	132	129	155	151
Dominican Republic	22 561	3 702	3 697	5 399	5 281	6 327	6 640
Egypt							19 772
El Salvador						2 862	2 361
Equatorial Guinea				1 028	1 006	1 205	1 476
Eritrea							151
Ethiopia							1 476
Gabon						2 109	2 951
Gambia	156	158	158	132	129	155	151
Georgia							147
Grenada				132	129	155	151
Guatemala					2 329	4 218	3 984
Guinea	4 943	158	158	257	251	301	151
Guinea-Bissau	2 637	158	158	132	129	155	151
Haiti			308	386	377	452	443
Honduras						274	1 180
India					67 147	80 443	98 271
Indonesia							51 054

Annex 1 Continued

Party	Before 2008 USD	2008 USD	2009 USD	2010 EUR	2011 EUR	2012 EUR	2013 EUR
Iran, Islamic Republic of		12 815	27 727	29 952	29 298	35 100	52 529
Italy							629 747
Jordan							1 622
Kazakhstan							43
Kiribati							151
Kuwait					28 701	39 619	40 282
Kyrgyzstan						96	295
Republic	0	158	158	132	129	155	295
Lebanon			2 749	4 242	4 150	4 971	6 197
Liberia	460	158	158	132	129	155	151
Libya	47 238	9 563	9 550	16 583	16 221	19 433	20 953
Luxembourg							11 952
Madagascar							443
Malawi				14	129	155	295
Mali						149	590
Malta							2 361
Marshall Islands							151
Mauritania	2 254	158	158	132	129	155	295
of						27	155
Montenegro					43	603	738
Morocco						8	9 148
Nauru	1 324	158	158	132	129	155	151
Nepal	3 689	463	462	771	754	904	885
Nicaragua	232	308	308	386	377	452	443
Niger	772	158	158	257	251	301	295
Nigeria	7 282	7 404	7 394	10 027	9 808	11 750	13 280
Oman							2 577
Pakistan				7 254	10 311	12 353	12 542
Palau		26	158	132	129	155	151
Papua New Guinea	762	308	308	257	251	301	590
Paraguay			770	900	880	1 054	1 476
Portugal							69 941
Qatar							30 839
Rwanda							51
Saint Kitts and Nevis							151
Saint Lucia						155	151
Grenadines	1 824	158	158	132	129	155	151
Samoa							151
Sao Tome and Principe	617	158	158	132	129	155	151
Senegal		457	616	771	754	904	885

Annex 1 Continued							
Party	Before 2008	2008	2009	2010	2011	2012	2013
	USD	USD	USD	EUR	EUR	EUR	EUR
Sierra Leone	2 494	158	158	132	129	155	151
Solomon Islands					121	155	151
Somalia				132	129	155	151
Sri Lanka				886	2 389	2 862	3 689
Sudan				1 285	1 257	1 506	1 476
Suriname							590
Syrian Arab Republic			1 490	3 214	3 144	3 766	5 312
Macedonia							147
Togo							151
Tonga		12	158	132	129	155	151
Turkmenistan							2 804
Tuvalu		26	158	132	129	155	151
Uganda							40
Ukraine							14 608
United Republic of Tanzania		539	924	1 028	1 006	1 205	1 328
United States of America							23 977
Uruguay							7 673
Uzbekistan							297
Vanuatu				92	129	155	151
Venezuela				1 036	39 483	47 302	92 516
Viet Nam						107	6 197
Yemen	10 445	1 080	1 078	1 285	1 257	1 506	1 476
Zimbabwe	4 552	1 234	1 232	386	377	452	295
TOTAL	122 151	42 497	72 252	108 115	248 945	317 205	1 302 713

Annex 2 - Aging analysis of indicative contributions to the Kyoto Protocol as at 31 December 2013

Party	Before 2008	2008	2009	2010	2011	2012	2013
	USD	USD	USD	EUR	EUR	EUR	EUR
Afghanistan							231
Algeria							285
Antigua and Barbuda				192	188	182	185
Bahrain				3 743	3 662	3 545	3 611
Bangladesh						727	712
Barbados							9
Belize						2	93
Benin	392	92	92	288	282	273	278
Bolivia							833
Bosnia & Herzegovina							716
Brazil							246 627
Brunei Darussalam						2 545	2 408
Burkina Faso		233	231	288	282	273	278
Burundi	305	92	92	96	94	91	93
Cameroon			503	1 056	1 033	1 000	1 111
Cape Verde			92	96	94	91	93
Chad				192	188	182	185
China							469 656
Comoros			92	96	94	91	93
Congo							287
Cook Islands						91	93
Costa Rica						3 091	3 519
Cote d'Ivoire	377	921	920	960	939	909	1 019
Cuba			6 247	6 815	6 666	6 454	6 390
Democratic People's Rep. of Korea (North)				672	657	636	556
Democratic Rep. of Congo		349	347	288	282	273	278
Djibouti	305	92	92	96	94	91	93
Dominica	290	92	92	96	94	91	93
Dominican Republic	6 557	2 794	2 777	4 031	3 943	3 818	4 167
Ecuador							1 088
Egypt						20	12 409
El Salvador					1 782	1 727	1 482
Equatorial Guinea			23	768	751	727	712
Eritrea						81	93
Ethiopia						378	712
Gabon					1 141	1 273	1 852
Gambia	230	92	92	96	94	91	93
Georgia							90
Grenada				96	94	91	93
Guatemala					2 629	2 545	2 500
Guinea	683	92	92	192	188	182	93

Annex 2 Continued

Party	Before 2008	2008	2009	2010	2011	2012	2013
	USD	USD	USD	EUR	EUR	EUR	EUR
Guinea-Bissau	225	92	92	96	94	91	93
Haiti			227	288	282	273	278
Honduras						727	741
India				23 424	50 135	48 545	61 673
Indonesia							31 140
Iran, Islamic Republic of			20 757	22 364	21 875	21 182	32 966
Iraq							4
Italy							411 894
Jordan							740
Kazakhstan							36
Kenya							539
Kiribati						33	93
Kuwait					24 692	23 909	25 280
Kyrgyzstan						91	185
Lao People's Democratic Republic		92	92	96	94	91	185
Lebanon			3 933	3 167	3 098	3 000	3 889
Liberia	305	92	92	96	94	91	93
Libya	8 592	7 217	7 173	12 382	12 111	11 727	13 149
Luxembourg						524	7 501
Madagascar						81	278
Malawi				96	94	91	185
Malaysia							30
Mali						273	370
Malta							1 482
Marshall Islands						10	93
Mauritania	256	92	92	96	94	91	185
Micronesia, (Federated States of)					94	91	93
Montenegro					15	364	463
Morocco						15	5 741
Nauru	305	92	92	96	94	91	93
Nepal	855	349	347	576	563	545	556
Nicaragua	421	233	231	288	282	273	278
Niger	305	92	92	192	188	182	185
Nigeria	5 580	5 588	5 553	7 487	7 323	7 091	8 334
Niue							23
Oman							1 595
Pakistan				7 871	7 699	7 454	7 871
Palau			92	96	94	91	93
Papua New Guinea	799	233	231	192	188	182	370
Paraguay		171	578	672	657	636	926
Peru							28
Portugal							43 893
Qatar						183	19 354

Annex 2 Continued

Party	Before 2008	2008	2009	2010	2011	2012	2013
	USD	USD	USD	EUR	EUR	EUR	EUR
Rwanda							185
Saint Kitts and Nevis						36	93
Saint Lucia					53	91	93
Saint Vincent and the Grenadines	296	92	92	96	94	91	93
Samoa						47	93
Sao Tome and Principe		38	92	96	94	91	93
Saudi Arabia							8 165
Senegal	713	466	463	576	563	545	556
Sierra Leone		51	92	96	94	91	93
Solomon Islands					94	91	93
Somalia				16	94	91	93
Sri Lanka				165	1 784	1 727	2 315
Sudan				768	751	727	712
Suriname							370
Syrian Arab Republic	776	1 863	1 851	2 400	2 347	2 273	3 334
Thailand							7 152
The Former Yugoslav Rep. of Macedonia							103
Timor-Leste							144
Togo						53	93
Tonga		65	92	96	94	91	93
Tunisia							1 434
Turkmenistan						703	1 759
Tuvalu		92	92	96	94	91	93
Uganda							556
Ukraine						1 126	9 168
United Arab Emirates							48 893
United Republic of Tanzania	725	698	694	768	751	727	712
Uruguay						17	4 815
Uzbekistan							1 389
Vanuatu				96	94	91	93
Venezuela				30 139	29 480	28 545	58 061
Viet Nam						3 000	3 889
Yemen	1 949	815	810	768	751	727	712
Zimbabwe				288	282	273	185
TOTAL	31 241	23 372	55 736	136 196	192 645	200 944	1 603 932