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Item 14 (a) of the provisional agenda
Administrative, financial and institutional matters
Audited financial statements for the biennium 2004–2005

Audited financial statements for the biennium 2004–2005

Note by the Executive Secretary

Addendum

Financial statements for the biennium 2004–2005

Summary

This document contains the financial statements for the biennium 2004–2005, which have been audited by the United Nations Board of Auditors. The Board's draft report is provided in document FCCC/SBI/2006/14 and comments by the secretariat thereon are presented in document FCCC/SBI/2006/14/Add.1.

The Subsidiary Body for Implementation may wish to propose appropriate actions to be included in draft decisions on administrative and financial matters to be adopted by the Conference of the Parties at its twelfth session and the Conference of the Parties serving as the Meeting of the Parties to the Kyoto Protocol at its second session.

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I. Certification of the financial statements

I certify that the appended financial statements of the United Nations Framework Convention on Climate Change for the biennium 2004-2005, ending 31 December 2005, and accompanying notes are fairly stated.

(signed)
Richard Kinley
Officer-in-Charge

II. Narrative financial report for the biennium 2004-2005 as at 31 December 2005

1. The United Nations Framework Convention on Climate Change (UNFCCC) has the honour to submit herewith the financial report, together with the accounts of the biennium 2004–2005 as at 31 December 2005. The report is presented in accordance with paragraph 19 of the financial procedures of the Conference of Parties to the Convention, its subsidiary bodies and its permanent secretariat (FCCC/CP/1995/7/Add.1).

A. Statement I: Statement of income and expenditure and changes in reserves and fund balances

1. Trust Fund for the Core Budget of UNFCCC

2. The amount of USD 37.2 million shown in statement I represents indicative contributions from governments. The amount of USD 1.95 million represents voluntary contributions paid by the host country to the core budget for the biennium 2004–2005 (schedules 1.1, 1.2, and 2.1). In addition, USD 385,585 was received as interest income and USD 67,377 as miscellaneous income, thus bringing the total income to USD 39.6 million. This amount also includes contributions of USD 2.46 million not received during the biennium.

3. Expenditures for the biennium 2004–2005 amounted to USD 37.2 million, which resulted in a net excess of USD 2.4 million with the inclusion of the prior period adjustments of USD 9,529.

4. The reserve and fund balance of the core budget amounted to USD 8.9 million at 31 December 2005.

2. Trust Fund for Participation in the UNFCCC Process

5. A total amount of USD 3.98 million was received during the biennium 2004–2005 as voluntary contributions from various governments (schedule 2.1). In addition, USD 52,735 was received as interest income, bringing the total income of the fund to USD 4.0 million.

6. The total expenditure was USD 3.4 million, resulting in a net excess of income of USD 591,907.

7. The reserve and fund balance of the fund was USD 1.1 million at 31 December 2005.

3. Trust Fund for Supplementary Activities

8. Voluntary contributions to the fund amounted to USD 14.6 million for the biennium 2004–2005 (schedule 2.1). After the inclusion of interest income of USD 430,256 and USD 164 as miscellaneous income, the total income to this fund came to USD 15.0 million.

9. Total expenditure was USD 9.05 million, which resulted in an excess of income over expenditure of USD 6.0 million.

10. The reserve and fund balance reached USD 13.2 million at 31 December 2005.

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

11. The contribution of USD 4.44 million was received from the Government of Germany for the biennium 2004–2005. Total income of the fund after inclusion of interest income of USD 33,579 and miscellaneous income USD 10,816 amounted to USD 4.48 million.
12. On the other hand, expenditures amounted to USD 4.48 million, which resulted in an excess of USD 2,978.
13. At 31 December 2005 the fund balance amounted to USD 308,375.

5. Trust Fund for Technical Cooperation

14. Under an agreement between UNFCCC with the United Nations Fund for International Partnership (UNFIP), the latter provided grants for the implementation of the project “Engaging the private sector in clean development mechanism (CDM) project activities under the Kyoto Protocol”. The project was facilitated by the secretariat and implemented by United Nations Development Programme (UNDP), the United Nations Industrial Development Organization and the United Nations Conference on Trade and Development, with UNDP taking the lead.
15. The contribution was received in the biennium 2000–2001. Only interest income of USD 22,661 and miscellaneous income of USD 4,107 was received during the biennium 2004–2005.
16. The expenditure during the biennium 2004–2005 was USD 187,045.
17. The reserve and fund balance at 31 December 2005 was USD 74,591.

6. Programme Support Costs

18. The programme support cost income received during the biennium amounted to USD 6.6 million. Total income in this fund was USD 6.7 million after including interest of USD 115,971.
19. Total expenditure was USD 6.1 million, resulting in an excess of income over expenditure of USD 582,348.
20. The reserve and fund balance amounted to USD 2.3 million at 31 December 2005.

B. Statement II: Statement of assets, liabilities, reserves and fund balances

1. Trust Fund for Core Budget of UNFCCC

21. The assets of the fund amounted to USD 12.26 million, comprising cash deposits of USD 9.17 million, indicative contributions receivable of USD 2.46 million, other accounts receivable of USD 470,474 and deferred charges of USD 151,986.
22. The liabilities consisted of contributions received in advance of USD 1.9 million, unliquidated obligations of USD 958,071, other accounts payable of USD 468,919, and an inter-fund balance payable of USD 3,682.
23. At 31 December 2005 the working capital reserve was USD 1.86 million and the cumulative surplus of the fund was USD 7.06 million.

2. Trust Fund for Participation in the UNFCCC Process

24. The assets of the fund amounted to USD 1.39 million, comprising cash deposits of USD 1.37 million and other accounts receivable of USD 23,838. The liabilities consisted of an inter-fund balance payable of USD 1,581, other accounts payable of USD 9,767 and unliquidated obligations of USD 286,022. At 31 December 2005 the cash operating reserve of the fund was USD 116,606 and the cumulative surplus was USD 980,586.

3. Trust Fund for Supplementary Activities

25. The assets of the fund amounted to USD 13.6 million, comprising cash deposits of USD 13.4 million, other accounts receivable USD 205,496 and deferred charges of USD 21,990.

26. The liabilities consisted of inter-fund balances payable of USD 17,085, unliquidated obligations of USD 412,743 and other accounts payable of USD 20,150.

27. At 31 December 2005 the cash operating reserve amounted to USD 404,893 and the cumulative surplus was USD 12.77 million.

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

28. The total assets of the fund amounted to USD 438,638, comprising cash deposits of USD 393,457, other accounts receivable of USD 34,568 and deferred charges of USD 10,613. The liabilities included unliquidated obligations of USD 127,657, an inter-fund balance payable of USD 700 and other accounts payable of USD 1,906. The cash operating reserve has been set at USD 300,000 and the cumulative surplus at 31 December 2005 amounted to USD 8,375.

5. Trust Fund for Technical Cooperation

29. The assets of the fund amounted to USD 27,861, which represents an outstanding advance to the UNDP. The liability consisted of a debit payable of USD 46,730 and is the result of the pending closure of the project with UNFIP. At 31 December 2005 the reserve for allocations amounted to USD 74,591.

6. Programme Support Costs

30. The assets of the fund amounted to USD 2.3 million, comprising cash deposits of USD 2.2 million, other accounts receivable USD 56,992 and deferred charges of USD 11,984.

31. The liabilities consisted of unliquidated obligations of USD 14,900, an inter-fund balances payable of USD 2,358 and other accounts payables of USD 10,357. At 31 December 2005 the cash operating reserve was USD 547,946 and the cumulative surplus amounted to USD 1.7 million.

III. Financial statements for the biennium 2004–2005

A. Statement I

Statement of income and expenditure and changes in reserves and fund balances for the biennium 2004–2005 as at 31 December 2005
(expressed in thousands of United States dollars)

	Schedule or note reference	Trust Fund for the Core Budget of the UNFCCC (FCA)		Trust Fund for Participation in the UNFCCC Process (FIA)		Trust Fund for Supplementary Activities (FRA)		Trust Fund for the Special Annual Contribution from the Government of Germany (FQA)	
		2005	2003	2005	2003	2005	2003	2005	2003
INCOME:									
Indicative contributions	Note 2 (g) (i)	37 240	26 521	-	-	-	-	-	-
Voluntary contributions	Note 2 (g) (ii)	1 951	1 484	3 980	1 979	14 578	6 930	4 438	3 568
Programme support cost income	Note 10	-	-	-	-	-	-	-	-
Other/miscellaneous income		-	-	-	-	-	-	-	-
Interest income	Note 2 (g) (iii)	386	586	53	47	430	426	34	92
Miscellaneous	Note 2 (g) (iv)	67	225	-	9	-	16	11	1
TOTAL INCOME		39 644	28 816	4 033	2 035	15 008	7 372	4 483	3 661
EXPENDITURE:									
Staff and other personnel costs		26 335	20 507	-	-	5 817	2 536	1 188	854
Travel		1 148	2 217	3 019	2 212	1 726	1 579	223	77
Contractual services		988	616	-	-	36	8	8	-
Operating expenses		1 552	1 240	30	-	355	171	2 111	1 965
Acquisitions		540	709	-	-	47	14	435	312
Fellowships grants and other		2 367	1 833	-	-	33	13	-	-
Total direct expenditure		32 930	27 122	3 049	2 212	8 014	4 321	3 965	3 208
Programme support costs	Note 10	4 263	3 525	392	287	1 038	548	515	416
TOTAL EXPENDITURE	Note 3	37 193	30 647	3 441	2 499	9 052	4 869	4 480	3 624
Prior period adjustments	Note 4	10	93	-	21	-	170	-	10
NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE		2 441	(1 738)	592	(443)	5 956	2 673	3	47
Refund to donors	Note 5	-	-	-	-	-	(99)	501	-
Savings on prior periods' obligations	Note 2 (e)	262	731	159	159	105	116	5	78
RESERVE AND FUND BALANCE: BEGINNING OF PERIOD		6 225	7 232	346	630	7 116	4 426	801	675
RESERVE AND FUND BALANCE: END OF PERIOD		8 928	6 225	1 097	346	13 177	7 116	308	801

Statement I (continued)

	Schedule or note reference	Trust Fund for UNFCCC Technical Cooperation (UNFIP) (FUA)		Special Account for UNFCCC Programme Support Costs (ZRB)		Total	
		2005	2003	2005	2003	2005	2003
		INCOME:					
Indicative contributions	Note 2 (g) (i)	-	-	-	-	37 240	26 521
Voluntary contributions	Note 2 (g) (ii)	-	-	-	-	24 947	13 961
Programme support cost income	Note 10	-	-	6 611	4 870	6 611	4 870
Other/miscellaneous income		-	-	-	-	-	-
Interest income	Note 2 (g) (iii)	23	12	116	120	1 042	1 283
Miscellaneous	Note 2 (g) (iv)	4	-	-	2	82	253
TOTAL INCOME		27	12	6 727	4 992	69 922	46 888
EXPENDITURE:							
Staff and other personnel costs		100	288	5 319	5 425	38 759	29 610
Travel		3	52	31	30	6 150	6 167
Contractual services		-	454	70	109	1 102	1 187
Operating expenses		35	26	31	43	4 114	3 445
Acquisitions		-	4	-	9	1 022	1 048
Fellowships, grants and other		49	34	694	-	3 143	1 880
Total direct expenditure		187	858	6 145	5 616	54 290	43 337
Programme support costs	Note 10	-	4	-	-	6 208	4 780
TOTAL EXPENDITURE	Note 3	187	862	6 145	5 616	60 498	48 117
Prior period adjustments	Note 4		-		(141)	10	153
NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE		(160)	(850)	582	(765)	9 414	(1 076)
Refund to donors	Note 5		-		-	501	(99)
Savings on prior periods' obligations	Note 2 (e)		-	16	7	547	1 091
RESERVE AND FUND BALANCE: BEGINNING OF PERIOD		235	1 085	1 681	2 439	16 404	16 488
RESERVE AND FUND BALANCE: END OF PERIOD		75	235	2 280	1 681	25 865	16 404

B. Statement II
Statement of assets, liabilities, reserves and fund balances for the biennium 2004–2005 as at 31 December 2005
(expressed in thousands of United States dollars)

	Schedule or note reference	Trust Fund for the Core Budget of the UNFCCC (FCA)		Trust Fund for Participation in the UNFCCC Process (FIA)		Trust Fund for Supplementary Activities (FRA)		Trust Fund for the Special Annual Contribution from the Government of Germany (FQA)	
		2005	2003	2005	2003	2005	2003	2005	2003
<u>ASSETS</u>									
Cash and term deposits	Note 2 (f) & 6	9 174	7 846	1 371	614	13 400	8 358	393	1 055
Accounts receivable:		-	-	-	-	-	-	-	-
Indicative contributions receivable from Parties	Sched 1.1, 1.2	2 464	1 848	-	-	-	-	-	-
Inter-fund balances receivable		-	807	-	62	-	-	-	3
Other accounts receivable	Note 7	471	241	24	3	205	57	35	6
Deferred charges		152	205	-	-	22	8	11	-
Operating funds provided to executing agencies		-	-	-	-	-	-	-	-
TOTAL ASSETS		12 261	10 947	1 395	679	13 627	8 423	439	1 064
<u>LIABILITIES</u>									
Contributions/payments received in advance	Sched 1.1, 1.2	1 902	2 667	-	-	-	-	-	-
Unliquidated obligations		958	993	286	333	413	278	128	263
Accounts payable		-	-	-	-	-	-	-	-
Inter-fund balances payable		4	-	2	-	17	107	1	-
Other accounts payable	Note 8	469	1 062	10	-	20	922	2	-
TOTAL LIABILITIES		3 333	4 722	298	333	450	1 307	131	263
<u>RESERVES AND FUND BALANCES</u>									
Operating reserve	Note 9	-	-	117	117	405	405	300	300
Working capital reserve	Note 9	1 864	1 372	-	-	-	-	-	-
Reserve for allocations		-	-	-	-	-	-	-	-
Cumulative surplus (deficit)		7 064	4 853	980	229	12 772	6 711	8	501
TOTAL RESERVES AND FUND BALANCES		8 928	6 225	1 097	346	13 177	7 116	308	801
TOTAL LIABILITIES, RESERVE AND FUND BALANCE		12 261	10 947	1 395	679	13 627	8 423	439	1 064

Statement II (continued)

	Schedule or note reference	Trust Fund for UNFCCC Technical Cooperation (UNFIP) (FUA)		Special Account for UNFCCC Programme Support Costs (ZRB)		Total	
		2005	2003	2005	2003	2005	2003
ASSETS							
Cash and term deposits	Note 2 (f) & 6	-	-	2 238	1 727	26 576	19 600
Accounts receivable:		-	-	-	-	-	-
Indicative contributions receivable from Parties	Sched 1.1, 1.2	-	-	-	-	2 464	1 848
Inter-fund balances receivable		-	-	-	-	-	872
Other accounts receivable	Note 7	-	-	57	15	792	322
Deferred charges		-	-	12	14	197	227
Operating funds provided to executing agencies		28	236	-	-	28	236
TOTAL ASSETS		28	236	2 307	1 756	30 057	23 105
LIABILITIES							
Contributions/payments received in advance	Sched 1.1, 1.2	-	-	-	-	1 902	2 667
Unliquidated obligations		-	-	15	27	1 800	1 894
Accounts payable		-	-	-	-	-	-
Inter-fund balances payable		-	1	2	44	26	152
Other accounts payable	Note 8	(47)	-	10	4	464	1 988
TOTAL LIABILITIES		(47)	1	27	75	4 192	6 701
RESERVES AND FUND BALANCES							
Operating reserve	Note 9	-	-	548	548	1 370	1 370
Working capital reserve	Note 9	-	-	-	-	1 864	1 372
Reserve for allocations		-	235	-	-	-	235
Cumulative surplus (deficit)		75	-	1 732	1 133	22 631	13 427
TOTAL RESERVES AND FUND BALANCES		75	235	2 280	1 681	25 865	16 404
TOTAL LIABILITIES, RESERVE AND FUND BALANCE		28	236	2 307	1 756	30 057	23 105

C. Statement III
Statement of cash flow for the biennium 2004–2005 as at 31 December 2005
(expressed in thousands of United States dollars)

	Trust Fund for the Core Budget of the UNFCCC (FCA)		Trust Fund for Participation in the UNFCCC Process (FIA)		Trust Fund for Supplementary Activities (FRA)		Trust Fund for the Special Annual Contribution from the Government of Germany (FQA)		Trust Fund for UNFCCC Technical Cooperation (UNFIP) (FUA)		Special Account for UNFCCC Programme Support Costs (ZRB)	
	2005	2003	2005	2003	2005	2003	2005	2003	2005	2003	2005	2003
<u>CASH FLOWS FROM OPERATING ACTIVITIES:</u>												
Net excess (shortfall) of income over expenditures (Statement I)	2 441	(1 738)	592	(444)	5 956	2 673	3	48	(160)	(850)	582	(764)
(Increase) decrease in contributions receivable	(617)	1 573	-	-	-	-	-	-	-	-	-	-
(Increase) decrease in other accounts receivable	(230)	622	(21)	2	(148)	(32)	(29)	(2)	(28)	3	(42)	(7)
(Increase) decrease in other assets	54	(206)	-	-	(14)	(8)	(11)	-	236	203	2	(14)
Increase (decrease) in contributions received in advance	(765)	2 408	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in accounts payable	(593)	(466)	10	-	(902)	(187)	2	-	(47)	-	6	4
Increase (decrease) in unliquidated obligations	(35)	(1 013)	(47)	(152)	135	37	(135)	(8)	-	-	(12)	13
Less: Interest income received	(386)	(586)	(53)	(47)	(430)	(426)	(34)	(92)	(23)	(12)	(116)	(120)
NET CASH FROM OPERATING ACTIVITIES	(131)	595	481	(640)	4 597	2 057	(204)	(54)	(22)	(657)	420	(887)
<u>CASH FLOWS FROM INVESTING AND FINANCING ACTIVITIES:</u>												
(Increase) decrease in inter-fund balances receivable	807	(62)	62	(62)	-	-	3	(3)	-	-	-	-
Increase (decrease) in inter-fund balances payable	4	-	2	(128)	(90)	(399)	1	(141)	(1)	(63)	(41)	(99)
Plus: Interest income received	386	586	53	47	430	426	34	92	23	12	116	120
NET CASH FROM INVESTING AND FINANCING ACTIVITIES	1 197	524	117	(143)	340	26	38	(52)	22	(51)	75	21

Statement III (continued)

	Trust Fund for the Core Budget of the UNFCCC (FCA)		Trust Fund for Participation in the UNFCCC Process (FIA)		Trust Fund for Supplementary Activities (FRA)		Trust Fund for Special Annual Contribution from the Government of Germany (FQA)		Trust Fund for UNFCCC Technical Cooperation (UNFIP) (FUA)		Special Account for UNFCCC Programme Support Costs (ZRB)	
	2005	2003	2005	2003	2005	2003	2005	2003	2005	2003	2005	2003
CASH FLOWS FROM OTHER SOURCES:												
Savings on prior periods' obligations	262	731	159	159	105	116	5	78	-	-	16	7
Other adjustments to fund balance	-	-	-	-	-	(99)	(501)	-	-	-	-	-
NET CASH FROM OTHER SOURCES	262	731	159	159	105	17	(496)	78	-	-	16	7
NET INCREASE (DECREASE) IN CASH AND TERM DEPOSITS	1 328	1 850	757	(624)	5 042	2 100	(662)	(28)		(708)	511	(860)
CASH AND TERM DEPOSITS AT BEGINNING OF PERIOD	7 846	5 995	614	1 238	8 358	6 258	1 055	1 083	-	708	1 727	2 587
CASH AND TERM DEPOSITS AT END OF PERIOD	9 174	7 846	1 371	614	13 400	8 358	393	1 055		-	2 238	1 727

D. Statement IV
The core budget: statement of appropriations for the biennium 2004–2005 as at 31 December 2005
(expressed in thousands of United States dollars)

Budget classification	Approved budget	Expenditures			Balance
		Disbursements	Unliquidated obligations	Total	
Executive Direction and Management (EDM)	2 879	2 416	6	2 422	457
Intergovernmental and Conference Affairs / Management and Coordination	975	932	6	938	37
Intergovernmental and Conference Affairs / Legal Affairs	733	715	-	715	18
Conference Affairs Services (CAS)	2 294	2 063	15	2 078	216
Total ICA	4 002	3 710	21	3 731	271
Methods, Inventories and Science / Management and Coordination	2 038	1 980	120	2 100	(62)
Methods, Inventories and Science / Methods	1 558	1 325	6	1 331	227
Methods, Inventories and Science / Greenhouse Gas Inventories	2 805	3 006	7	3 013	(208)
Total MIS	6 400	6 311	133	6 444	(44)
Sustainable Development / Management and Coordination	1 599	1 412	231	1 643	(44)
Sustainable Development / Transfer of Technology	1 212	1 151	1	1 152	60
Sustainable Development / LDC	440	503	-	504	(64)
Total SD	3 251	3 066	232	3 299	(48)
Cooperative Mechanisms (COOP)	4 431	3 221	211	3 432	999
Implementation / Management and Coordination	1 250	1 323	1	1 324	(74)
Implementation / Annex I Implementation	1 761	1 656	-	1 656	105
Implementation / Non-Annex I Implementation	2 132	2 263	15	2 278	(146)
Total IMP	5 143	5 242	16	5 258	(115)
Administrative Services (secretariat-wide support costs) (AS)¹	3 620	3 365	142	3 507	113
Information Service (IS)	4 911	4 641	196	4 837	74
TOTAL	34 638	31 972	958	32 930	1 708

¹ Loss on currency fluctuations is incorporated into operational cost under secretariat-wide support costs (see Note 3).

E. Schedule 1.1
Status of indicative contribution to the Convention for the biennium 2004–2005
(expressed in United States dollars)

Parties	Indicative contributions receivable for 2004–2005	Contributions received in advance as at 1 Jan. 2004	Indicative contributions outstanding from prior periods	Collections 2004	Collections 2005	Collections 2004–2005	Indicative contributions received in advance for 2006	Indicative contributions receivable as at 31 Dec. 2005
Afghanistan	647	-	131	-	-	-	-	778
Albania	1 618	586	-	1 253	524	1 777	745	-
Algeria	24 592	-	6 903	-	-	-	-	31 495
Angola	332	1 307	-	-	3 958	3 958	4 933	-
Antigua and Barbuda	970	583	-	388	459	847	460	-
Argentina	309 349	-	272 643	358 578	176 513	535 091	-	46 901
Armenia	647	-	4 501	4 827	322	5 149	1	-
Australia	515 151	226 633	-	283 639	249 380	533 020	244 502	-
Austria	277 961	-	121	140 279	138 100	278 379	297	-
Azerbaijan	1 618	218	-	598	-	598	-	802
Bahamas	4 207	655	-	1 640	1 766	3 406	-	146
Bahrain	9 708	-	1 803	-	-	-	-	11 511
Bangladesh	3 237	-	8 007	-	-	-	-	11 244
Barbados	3 237	1 756	-	-	-	-	-	1 481
Belarus	5 825	1 037	-	2 937	1 857	4 794	6	-
Belgium	345 915	-	252	-	194 481	194 481	-	151 686
Belize	332	-	102	269	434	703	269	-
Benin	647	-	173	-	-	-	-	820
Bhutan	332	470	-	167	305	472	610	-
Bolivia	2 912	-	2 057	-	-	-	-	4 969
Bosnia and Herzegovina	970	192	-	297	482	779	1	-
Botswana	3 883	1 193	-	2 694	-	2 694	4	-
Brazil	492 823	-	749 773	295 358	493 349	788 707	-	453 890
Bulgaria	5 501	710	-	2 064	2 727	4 791	-	-
Burkina Faso	647	-	623	-	-	-	-	1 270

Parties	Indicative contributions receivable for 2004–2005	Contributions received in advance as at 1 Jan. 2004	Indicative contributions outstanding from prior periods	Collections 2004	Collections 2005	Collections 2004–2005	Indicative contributions received in advance for 2006	Indicative contributions receivable as at 31 Dec. 2005
Burundi	332	-	1 242	-	-	-	-	1 574
Cambodia	647	-	2 251	-	-	-	-	2 898
Cameroon	2 588	-	8 613	-	-	-	-	11 201
Canada	910 251	-	576	446 807	464 991	911 799	972	-
Cape Verde	332	-	2 253	-	-	-	-	2 585
Central African Republic	332	-	2 125	-	-	-	-	2 457
Chad	332	-	2 044	-	-	-	-	2 376
Chile	72 160	-	19 318	34 653	59 393	94 046	2 568	-
China	664 325	-	20	334 977	329 348	664 325	-	20
Colombia	50 155	-	157	31 621	43 107	74 728	24 416	-
Comoros	332	-	2 044	-	-	-	-	2 376
Congo	332	-	1 993	-	-	-	-	2 325
Cook Islands	332	-	120	312	-	312	-	140
Costa Rica	9 708	-	691	5 634	623	6 256	-	4 143
Cote d'Ivoire	3 237	-	7 594	-	-	-	-	10 831
Croatia	11 972	2 130	-	9 855	-	9 855	13	-
Cuba	13 914	-	2 964	10 238	-	10 238	-	6 640
Cyprus	12 620	-	10 213	-	6 873	6 873	-	15 960
Czech Republic	59 217	10 210	-	49 070	27 979	77 049	28 042	-
Democratic People's Republic of Korea	3 237	1	-	1 612	-	1 612	-	1 624
Democratic Republic of Congo	970	-	1 479	-	-	-	-	2 449
Denmark	232 335	124 011	-	108 542	109 806	218 348	110 024	-
Djibouti	332	1	-	-	-	-	-	331
Dominica	332	-	2 044	-	-	-	-	2 376
Dominican Republic	11 326	-	5 933	-	-	-	-	17 259
Ecuador	6 148	-	2 475	7 250	-	7 250	-	1 373
Egypt	38 831	-	20 824	25 248	-	25 248	-	34 407

Parties	Indicative contributions receivable for 2004–2005	Contributions received in advance as at 1 Jan. 2004	Indicative contributions outstanding from prior periods	Collections 2004	Collections 2005	Collections 2004–2005	Indicative contributions received in advance for 2006	Indicative contributions receivable as at 31 Dec. 2005
El Salvador	7 119	983	-	2 272	1 189	3 461	-	2 675
Equatorial Guinea	647	122	-	-	-	-	-	525
Eritrea	332	470	-	-	-	-	138	-
Estonia	3 883	546	-	3 341	1 835	5 176	1 839	-
Ethiopia	1 295	203	-	1 078	611	1 689	597	-
European Community	827 710	938	-	828 058	391 377	1 219 435	392 662	-
Fiji	1 295	-	18	649	641	1 290	-	23
Finland	172 472	14 738	-	117 229	40 689	157 918	184	-
France	1 951 228	354 520	-	629 361	969 431	1 598 792	2 084	-
Gabon	2 912	-	8 330	2 212	-	2 212	-	9 030
Gambia	332	317	-	-	-	-	-	15
Georgia	970	-	17 127	-	-	-	-	18 097
Germany	2 802 910	-	-	1 413 330	1 392 573	2 805 903	2 993	-
Ghana	1 295	273	-	-	-	-	-	1 022
Greece	171 501	11 500	-	-	85 834	85 834	-	74 167
Grenada	332	-	101	268	165	433	-	-
Guatemala	9 708	-	3 956	-	8 851	8 851	-	4 813
Guinea	970	-	3 357	-	-	-	-	4 327
Guinea-Bissau	332	-	1 992	-	-	-	-	2 324
Guyana	332	-	2 044	-	2 376	2 376	-	-
Haiti	970	-	1 330	-	2 301	2 301	1	-
Honduras	1 618	-	3 994	-	-	-	-	5 612
Hungary	40 772	-	51	20 588	20 256	40 843	21	-
Iceland	11 002	13 672	-	-	2 541	2 541	5 211	-
India	136 230	-	33 728	33 708	60 780	94 488	-	75 470
Indonesia	45 949	-	59 352	93 471	-	93 471	-	11 830
Iran, Islamic Republic of	50 804	-	24 094	24 095	-	24 095	-	50 803
Ireland	113 256	57 389	-	56 244	53 230	109 474	53 607	-

Parties	Indicative contributions receivable for 2004–2005	Contributions received in advance as at 1 Jan. 2004	Indicative contributions outstanding from prior periods	Collections 2004	Collections 2005	Collections 2004–2005	Indicative contributions received in advance for 2006	Indicative contributions receivable as at 31 Dec. 2005
Israel	151 116	22 749	-	-	128 528	128 528	161	-
Italy	1 580 722	272 696	-	524 362	785 352	1 309 714	1 688	-
Jamaica	2 588	3 740	-	-	-	-	1 152	-
Japan	6 299 588	-	-	2 042 645	4 263 672	6 306 317	6 729	-
Jordan	3 559	-	792	2 587	1 768	4 355	4	-
Kazakhstan	8 089	-	7 385	17 405	4 559	21 964	6 490	-
Kenya	2 912	-	20	-	-	-	-	2 932
Kiribati	332	-	120	-	-	-	-	452
Kuwait	52 421	-	23 395	49 828	-	49 828	-	25 988
Kyrgyzstan	332	-	646	-	-	-	-	978
Lao People's Democratic Republic	332	470	-	-	138	138	276	-
Latvia	4 854	1 953	-	2 906	2 294	5 200	2 299	-
Lebanon	7 766	-	1 213	-	5 734	5 734	-	3 245
Lesotho	332	3 444	-	-	-	-	3 112	-
Liberia	332	-	120	-	-	-	-	452
Libyan Arab Jamahiriya	42 713	-	42 365	20 148	-	20 148	-	64 930
Liechtenstein	1 618	302	-	1 318	-	1 318	2	-
Lithuania	7 766	3 298	-	3 278	4 847	8 125	3 657	-
Luxembourg	24 916	4 368	-	8 196	12 379	20 575	27	-
Madagascar	970	-	673	1 276	-	1 276	-	367
Malawi	332	-	199	-	531	531	-	-
Malaysia	65 688	-	23 211	78 603	10 366	88 969	70	-
Maldives	332	2 801	-	639	-	639	3 108	-
Mali	647	-	2 779	-	2 972	2 972	-	454
Malta	4 530	-	1 708	6 243	-	6 243	5	-
Marshall Islands	332	56	-	111	-	111	-	165
Mauritania	332	-	1 609	--	-	-	-	1 941
Mauritius	3 559	1 990	-	1 573	1 682	3 255	1 686	-

Parties	Indicative contributions receivable for 2004–2005	Contributions received in advance as at 1 Jan. 2004	Indicative contributions outstanding from prior periods	Collections 2004	Collections 2005	Collections 2004–2005	Indicative contributions received in advance for 2006	Indicative contributions receivable as at 31 Dec. 2005
Mexico	609 314	-	125 942	298 702	436 554	735 256	-	-
Micronesia	332	675	-	200	-	200	543	-
Monaco	970	659	-	-	312	312	1	-
Mongolia	332	1 117	-	-	-	-	785	-
Morocco	15 209	-	10 573	-	-	-	-	25 782
Mozambique	332	389	-	-	-	-	57	-
Myanmar	3 237	-	990	-	-	-	-	4 227
Namibia	1 942	1 266	-	884	-	884	208	-
Nauru	332	-	679	-	-	-	-	1 011
Nepal	1 295	-	1 326	-	-	-	-	2 621
Netherlands	546 862	49 062	-	226 686	271 698	498 384	584	-
New Zealand	71 513	47 036	-	24 553	33 789	58 342	33 865	-
Nicaragua	332	560	-	-	-	-	228	-
Niger	332	-	127	-	-	-	-	459
Nigeria	13 590	-	12 403	-	-	-	-	25 993
Niue	332	56	-	95	-	95	-	181
Norway	219 716	-	1 019	110 051	214 704	324 754	104 019	-
Oman	22 652	3 359	-	8 063	-	8 063	-	11 230
Pakistan ²	17 797	-	18 822	4 000	12 458	16 458	-	20 161
Palau	332	419	-	358	-	358	445	-
Panama	6 148	-	630	-	-	-	-	6 778
Papua New Guinea	970	-	1 453	-	2 424	2 424	1	-
Paraguay	3 883	-	11 398	-	-	-	-	15 281
Peru	29 770	-	54 364	23 034	-	23 034	-	61 100
Philippines	30 741	-	15 198	14 288	13 604	27 892	-	18 047
Poland	149 174	18 977	-	130 356	-	130 356	159	-
Portugal	152 086	25 343	-	51 345	75 561	126 906	163	-

² Contribution of USD 4,458 made by Pakistan in 1997 was identified in 2005 as belonging to UNFCCC.

Parties	Indicative contributions receivable for 2004–2005	Contributions received in advance as at 1 Jan. 2004	Indicative contributions outstanding from prior periods	Collections 2004	Collections 2005	Collections 2004–2005	Indicative contributions received in advance for 2006	Indicative contributions receivable as at 31 Dec. 2005
Qatar	20 710	6 151	-	-	-	-	-	14 559
Republic of Korea	581 161	-	-	293 043	288 739	581 782	621	-
Republic of Moldova	332	-	18 857	390	18 799	19 189	-	-
Romania	19 415	6 580	-	3 210	9 646	12 856	21	-
Russian Federation	355 946	57 279	-	185 300	113 747	299 047	380	-
Rwanda	332	56	-	-	146	146	-	130
Saint Kitts and Nevis	332	470	-	-	-	-	138	-
Saint Lucia	647	1 062	-	-	118	118	533	-
Saint Vincent and the Grenadines	332	-	1 179	-	-	-	-	1 511
Samoa	332	36	-	-	-	-	-	296
San Marino	970	108	-	-	863	863	1	-
São Tomé and Príncipe	332	28	-	-	-	-	-	304
Saudi Arabia	230 718	30 395	-	85 941	114 628	200 569	246	-
Senegal	1 618	574	-	248	-	248	-	796
Serbia and Montenegro	6 148	1 092	-	-	-	-	-	5 056
Seychelles	647	-	396	1 024	325	1 349	306	-
Sierra Leone	332	-	2 044	-	-	-	-	2 376
Singapore	125 552	21 547	-	41 761	62 378	104 139	134	-
Slovakia	16 502	2 347	-	12 020	2 153	14 173	18	-
Slovenia	26 534	15 811	-	10 751	12 537	23 288	12 565	-
Solomon Islands	332	-	483	-	-	-	-	815
South Africa	94 487	23 956	-	47 644	67 632	115 276	44 745	-
Spain	815 438	138 120	-	273 054	405 135	678 189	871	-
Sri Lanka	5 501	372	-	4 416	2 751	7 167	2 038	-
Sudan	2 588	-	5 815	-	-	-	-	8 403
Suriname	332	-	1 923	-	-	-	-	2 255
Swaziland	647	-	181	507	-	507	-	321
Sweden	322 940	56 274	-	106 534	160 477	267 011	345	-

Parties	Indicative contributions receivable for 2004–2005	Contributions received in advance as at 1 Jan. 2004	Indicative contributions outstanding from prior periods	Collections 2004	Collections 2005	Collections 2004–2005	Indicative contributions received in advance for 2006	Indicative contributions receivable as at 31 Dec. 2005
Switzerland	387 333	69 548	-	160 842	157 332	318 174	389	-
Syrian Arab Republic	12 296	-	29 109	14 469	6 091	20 560	-	20 846
Tajikistan	332	296	-	1 000	1 000	2 000	1 964	-
Thailand	67 630	-	2 682	36 780	-	36 780	-	33 532
The former Yugoslav Republic of Macedonia	1 942	292	-	-	669	669	-	982
Togo	332	-	2 125	-	-	-	-	2 457
Tonga	332	-	283	460	-	460	-	155
Trinidad and Tobago	7 119	874	-	2 716	3 537	6 253	8	-
Tunisia	10 355	-	2 963	8 389	5 145	13 534	217	-
Turkey	95 081	-	-	-	95 081	95 081	-	-
Turkmenistan	1 618	-	3 850	4 014	-	4 014	-	1 454
Tuvalu	332	-	345	487	-	487	-	190
Uganda	1 942	-	824	595	-	595	-	2 171
Ukraine	12 620	2 869	-	6 716	-	6 716	-	3 035
United Arab Emirates	76 043	11 087	-	-	-	-	-	64 956
United Kingdom of Great Britain and Northern Ireland	1 982 617	-	1 246	1 000 954	985 026	1 985 980	2 117	-
United Republic of Tanzania	1 942	-	3 449	-	-	-	-	5 391
United States of America	6 441 178	922 188	-	2 171 935	3 221 805	5 393 740	-	125 250
Uruguay	15 532	-	33 878	-	-	-	-	49 410
Uzbekistan	4 530	2 120	-	164	2 199	2 363	-	47
Vanuatu	332	1 366	-	-	-	-	1 034	-
Venezuela	55 333	-	59 045	-	98 362	98 362	-	16 016
Viet Nam	6 795	-	-	3 426	3 376	6 802	7	-
Yemen	1 942	-	6 522	-	-	-	-	8 464
Zambia	647	-	2 779	-	8 843	8 843	5 417	-
Zimbabwe	2 265	-	3 612	3 612	-	3 612	-	2 265

Parties	Indicative contributions receivable for 2004–2005	Contributions received in advance as at 1 Jan. 2004	Indicative contributions outstanding from prior periods	Collections 2004	Collections 2005	Collections 2004–2005	Indicative contributions received in advance for 2006	Indicative contributions receivable as at 31 Dec. 2005
TOTAL	32 465 978	2 667 048	1 848 283	13 522 845	17 475 922	30 998 767	1 122 838	1 771 286

F. Schedule 1.2
Status of indicative contributions to the Kyoto Protocol Interim Allocation for the biennium 2004–2005
(expressed in United States dollars)

Parties	Indicative contributions receivable for 2005	Contributions received in advance as at 1 Jan. 2004	Indicative contributions outstanding from prior periods	Collections 2004	Collections 2005	Collections 2004–2005	Indicative contributions received in advance for 2006	Indicative contributions receivable as at 31 Dec. 2005
Afghanistan	-	-	-	-	-	-	-	-
Albania	187	-	-	-	806	806	619	-
Algeria	3 547	-	-	-	-	-	-	3 547
Angola	-	-	-	-	-	-	-	-
Antigua and Barbuda	196	-	-	-	567	567	371	-
Argentina	62 470	-	-	-	63 994	63 994	1 524	-
Armenia	131	-	-	-	132	132	1	-
Australia	-	-	-	-	-	-	-	-
Austria	56 132	-	-	-	62 541	62 541	6 409	-
Azerbaijan	327	-	-	-	-	-	-	327
Bahamas	849	-	-	-	792	792	-	57
Bahrain	-	-	-	-	-	-	-	-
Bangladesh	653	-	-	-	-	-	-	653
Barbados	653	-	-	-	-	-	-	653
Belarus	112	-	-	-	-	-	-	112
Belgium	69 854	-	-	-	-	-	-	69 854
Belize	65	-	-	-	189	189	124	-
Benin	131	-	-	-	103	103	-	28
Bhutan	65	-	-	-	48	48	-	17
Bolivia	588	-	-	-	-	-	-	588
Bosnia and Herzegovina	-	-	-	-	-	-	-	-
Botswana	784	-	-	-	-	-	-	784
Brazil	99 521	-	-	-	-	-	-	99 521
Bulgaria	1 111	-	-	-	1 111	1 111	-	-
Burkina Faso	75	-	-	-	-	-	-	75

Parties	Indicative contributions receivable for 2005	Contributions received in advance as at 1 Jan. 2004	Indicative contributions outstanding from prior periods	Collections 2004	Collections 2005	Collections 2004–2005	Indicative contributions received in advance for 2006	Indicative contributions receivable as at 31 Dec. 2005
Burundi	65	-	-	-	-	-	-	65
Cambodia	131	-	-	-	132	132	1	-
Cameroon	523	-	-	-	-	-	-	523
Canada	183 817	-	-	-	168 935	168 935	-	14 882
Cape Verde	-	-	-	-	-	-	-	-
Central African Republic	-	-	-	-	-	-	-	-
Chad	-	-	-	-	-	-	-	-
Chile	14 572	-	-	-	14 001	14 001	-	571
China	134 155	-	-	-	-	-	-	134 155
Colombia	10 129	-	-	-	10 372	10 372	243	-
Comoros	-	-	-	-	-	-	-	-
Congo	-	-	-	-	-	-	-	-
Cook Islands	65	-	-	-	-	-	-	65
Costa Rica	1 960	-	-	-	-	-	-	1 960
Cote d'Ivoire	-	-	-	-	-	-	-	-
Croatia	-	-	-	-	-	-	-	-
Cuba	2 810	-	-	-	-	-	-	2 810
Cyprus	2 548	-	-	-	-	-	-	2 548
Czech Republic	11 958	-	-	-	34 619	34 619	22 661	-
Democratic People's Republic of Korea	311	-	-	-	-	-	-	311
Democratic Republic of Congo	112	-	-	-	-	-	-	112
Denmark	46 918	-	-	-	135 799	135 799	88 881	-
Djibouti	65	-	-	-	-	-	-	65
Dominica	50	-	-	-	-	-	-	50
Dominican Republic	2 287	-	-	-	-	-	-	2 287
Ecuador	1 242	-	-	-	3 447	3 447	2 205	-
Egypt	6 348	-	-	-	-	-	-	6 348

Parties	Indicative contributions receivable for 2005	Contributions received in advance as at 1 Jan. 2004	Indicative contributions outstanding from prior periods	Collections 2004	Collections 2005	Collections 2004–2005	Indicative contributions received in advance for 2006	Indicative contributions receivable as at 31 Dec. 2005
El Salvador	1 438	-	-	-	-	-	-	1 438
Equatorial Guinea	131	-	-	-	-	-	-	131
Eritrea	12	-	-	-	-	-	-	12
Estonia	784	-	-	660	1 610	2 270	1 486	-
Ethiopia	137	-	-	-	616	616	479	-
European Community	119 345	-	-	122 102	225 865	347 967	228 622	-
Fiji	261	-	-	-	-	-	-	261
Finland	34 829	-	-	-	34 474	34 474	-	355
France	394 034	-	-	-	427 025	427 025	32 991	-
Gabon	-	-	-	-	-	-	-	-
Gambia	65	-	-	-	-	-	-	65
Georgia	196	-	-	-	779	779	583	-
Germany	566 024	-	-	-	645 161	645 161	79 137	-
Ghana	261	-	-	-	-	-	-	261
Greece	34 633	-	-	-	-	-	-	34 633
Grenada	65	-	-	-	113	113	48	-
Guatemala	1 960	-	-	-	1 783	1 783	-	177
Guinea	196	-	-	-	-	-	-	196
Guinea-Bissau	-	-	-	-	-	-	-	-
Guyana	65	-	-	-	48	48	-	17
Haiti	56	-	-	-	-	-	-	56
Honduras	327	-	-	-	-	-	-	327
Hungary	8 234	-	-	-	7 902	7 902	-	333
Iceland	2 222	-	-	-	6 432	6 432	4 210	-
India	27 511	-	-	-	-	-	-	27 511
Indonesia	8 837	-	-	-	-	-	-	8 837
Iran, Islamic Republic of	1 466	-	-	-	-	-	-	1 466
Ireland	22 871	-	-	19 416	46 770	66 186	43 315	-

Parties	Indicative contributions receivable for 2005	Contributions received in advance as at 1 Jan. 2004	Indicative contributions outstanding from prior periods	Collections 2004	Collections 2005	Collections 2004–2005	Indicative contributions received in advance for 2006	Indicative contributions receivable as at 31 Dec. 2005
Israel	30 516	-	-	-	30 516	30 516	-	-
Italy	319 214	-	-	-	334 484	334 484	15 270	-
Jamaica	523	-	-	-	253	253	-	270
Japan	1 050 240	-	-	-	1 050 240	1 050 240	-	-
Jordan	719	-	-	-	485	485	-	234
Kazakhstan	-	-	-	-	-	-	-	-
Kenya	392	-	-	-	-	-	-	392
Kiribati	65	-	-	-	-	-	-	65
Kuwait	6 553	-	-	-	-	-	-	6 553
Kyrgyzstan	65	-	-	-	-	-	-	65
Lao People's Democratic Republic	65	-	-	-	-	-	-	65
Latvia	980	-	-	-	2 837	2 837	1 857	-
Lebanon	-	-	-	-	-	-	-	-
Lesotho	65	-	-	-	71	71	6	-
Liberia	65	-	-	-	-	-	-	65
Libyan Arab Jamahiriya	-	-	-	-	-	-	-	-
Liechtenstein	311	-	-	-	376	376	65	-
Lithuania	1 568	-	-	-	4 519	4 519	2 951	-
Luxembourg	5 032	-	-	-	5 283	5 283	251	-
Madagascar	196	-	-	-	-	-	-	196
Malawi	65	-	-	-	-	-	-	65
Malaysia	13 265	-	-	-	15 505	15 505	2 240	-
Maldives	65	-	-	-	-	-	-	65
Mali	131	-	-	-	-	-	-	131
Malta	915	-	-	-	991	991	76	-
Marshall Islands	65	-	-	-	-	-	-	65
Mauritania	16	-	-	-	-	-	-	16
Mauritius	719	-	-	726	1 355	2 081	1 362	-

Parties	Indicative contributions receivable for 2005	Contributions received in advance as at 1 Jan. 2004	Indicative contributions outstanding from prior periods	Collections 2004	Collections 2005	Collections 2004–2005	Indicative contributions received in advance for 2006	Indicative contributions receivable as at 31 Dec. 2005
Mexico ³	123 046	-	-	-	71 721	71 721	-	51 235
Micronesia	65	-	-	-	-	-	-	65
Monaco	-	-	-	-	-	-	-	-
Mongolia	65	-	-	-	-	-	-	65
Morocco	3 071	-	-	-	-	-	-	3 071
Mozambique	53	-	-	-	-	-	-	53
Myanmar	653	-	-	-	592	592	-	61
Namibia	392	-	-	-	462	462	70	-
Nauru	65	-	-	-	-	-	-	65
Nepal	12	-	-	-	-	-	-	12
Netherlands	110 434	-	-	-	114 780	114 780	4 346	-
New Zealand	14 441	-	-	15 916	25 867	41 783	27 342	-
Nicaragua	65	-	-	-	-	-	-	65
Niger	65	-	-	-	-	-	-	65
Nigeria	2 483	-	-	-	-	-	-	2 483
Niue	65	-	-	-	-	-	-	65
Norway	44 370	-	-	-	128 452	128 452	84 082	-
Oman	3 703	-	-	-	3 725	3 725	22	-
Pakistan	2 909	-	-	-	2 974	2 974	65	-
Palau	65	-	-	-	48	48	-	17
Panama	1 242	-	-	-	-	-	-	1 242
Papua New Guinea	196	-	-	-	-	-	-	196
Paraguay	784	-	-	-	-	-	-	784
Peru	6 012	-	-	-	-	-	-	6 012

³ A contribution from Mexico in the amount of USD 28,100 was received by the UNFCCC, but constituted an overpayment toward the budget of the Convention. Based on the advice of the country in December 2005, this amount was to be treated as a contribution to the budget of the Kyoto Protocol. However, the said amount was not applied before the closure of the accounts. It is, therefore, represented under “Other accounts payable” (see Note 8).

Parties	Indicative contributions receivable for 2005	Contributions received in advance as at 1 Jan. 2004	Indicative contributions outstanding from prior periods	Collections 2004	Collections 2005	Collections 2004–2005	Indicative contributions received in advance for 2006	Indicative contributions receivable as at 31 Dec. 2005
Philippines	6 208	-	-	-	-	-	-	6 208
Poland	30 124	-	-	-	-	-	-	30 124
Portugal	30 712	-	-	-	88 913	88 913	58 201	-
Qatar	3 386	-	-	-	3 461	3 461	75	-
Republic of Korea	117 361	-	-	-	-	-	-	117 361
Republic of Moldova	65	-	-	-	48	48	-	17
Romania	3 921	-	-	-	3 830	3 830	-	91
Russian Federation	71 880	-	-	-	71 880	71 880	-	-
Rwanda	65	-	-	-	-	-	-	65
Saint Kitts and Nevis	-	-	-	-	-	-	-	-
Saint Lucia	131	-	-	-	-	-	-	131
Saint Vincent and the Grenadines	56	-	-	-	-	-	-	56
Samoa	65	-	-	-	48	48	-	17
San Marino	-	-	-	-	-	-	-	-
São Tomé and Príncipe	-	-	-	-	-	-	-	-
Saudi Arabia	35 498	-	-	-	35 706	35 706	208	-
Senegal	327	-	-	-	286	286	-	-
Serbia and Montenegro	-	-	-	-	-	-	-	-
Seychelles	131	-	-	132	247	379	248	-
Sierra Leone	-	-	-	-	-	-	-	-
Singapore	-	-	-	-	-	-	-	-
Slovakia	3 333	-	-	-	2 840	2 840	-	493
Slovenia	5 358	-	-	-	15 512	15 512	10 154	-
Solomon Islands	65	-	-	-	-	-	-	65
South Africa	19 081	-	-	-	55 240	55 240	36 159	-
Spain	164 671	-	-	-	166 342	166 342	1 671	-
Sri Lanka	1 111	-	-	-	1 138	1 138	27	-
Sudan	523	-	-	-	-	-	-	523

Parties	Indicative contributions receivable for 2005	Contributions received in advance as at 1 Jan. 2004	Indicative contributions outstanding from prior periods	Collections 2004	Collections 2005	Collections 2004–2005	Indicative contributions received in advance for 2006	Indicative contributions receivable as at 31 Dec. 2005
Suriname	-	-	-	-	-	-	-	-
Swaziland	-	-	-	-	-	-	-	-
Sweden	65 215	-	-	-	67 782	67 782	2 567	-
Switzerland	78 219	-	-	-	84 112	84 112	5 893	-
Syrian Arab Republic	-	-	-	-	-	-	-	-
Tajikistan	-	-	-	-	-	-	-	-
Thailand	13 657	-	-	-	-	-	-	13 657
The former Yugoslav Republic of Macedonia	392	-	-	-	-	-	-	392
Togo	65	-	-	-	-	-	-	65
Tonga	-	-	-	-	-	-	-	-
Trinidad and Tobago	1 438	-	-	-	-	-	-	1 438
Tunisia	2 091	-	-	-	-	-	-	2 091
Turkey	-	-	-	-	-	-	-	-
Turkmenistan	327	-	-	-	-	-	-	327
Tuvalu	65	-	-	-	-	-	-	65
Uganda	392	-	-	-	-	-	-	392
Ukraine	2 548	-	-	-	-	-	-	2 548
United Arab Emirates	11 700	-	-	-	-	-	-	11 700
United Kingdom of Great Britain and Northern Ireland	400 373	-	-	-	410 006	410 006	9 633	-
United Republic of Tanzania	392	-	-	-	-	-	-	392
United States of America	-	-	-	-	-	-	-	-
Uruguay	3 137	-	-	-	-	-	-	3 137
Uzbekistan	915	-	-	-	-	-	-	915
Vanuatu	65	-	-	-	-	-	-	65
Venezuela	7 449	-	-	-	-	-	-	7 449
Viet Nam	1 372	-	-	-	1 405	1 405	33	-

Parties	Indicative contributions receivable for 2005	Contributions received in advance as at 1 Jan. 2004	Indicative contributions outstanding from prior periods	Collections 2004	Collections 2005	Collections 2004–2005	Indicative contributions received in advance for 2006	Indicative contributions receivable as at 31 Dec. 2005
Yemen	392	-	-	-	-	-	-	392
Zambia	-	-	-	-	-	-	-	-
Zimbabwe	-	-	-	-	-	-	-	-
TOTAL	4 773 819	-	-	158 952	4 700 497	4 859 448	778 784	693 154

G. Schedule 2.1
Status of voluntary contributions for the biennium 2004–2005 as at 31 December 2005
(expressed in United States dollars)

Parties/Trust Funds	Voluntary contributions received in 2004–2005
I. Trust Fund for the Core Budget of the UNFCCC (FCA)	
Germany	1 951 082
TOTAL	1 951 082
II. Trust Fund for Participation in the UNFCCC Process (FIA)	
Australia	47 774
Canada	509 079
Denmark	100 000
European Community	207 523
Finland	130 942
France	224 973
Germany	266 700
Greece	10 000
Ireland	100 000
Italy	340 000
Japan	156 991
Netherlands	50 000
New Zealand	19 975
Norway	384 588
Sweden	257 489
Switzerland	74 530
United Kingdom of Great Britain and Northern Ireland	377 665
United States of America	721 646
TOTAL	3 979 873
III. Trust Fund for Supplementary Activities (FRA)	
Australia	121 900
Austria	45 000
Belgium	116 170
Canada	1 278 540
Denmark	291 957
European Community	1 286 333
Finland	97 296
France	1 020 277
Germany	807 713
Ireland	228 857
Italy	216 938
Japan (APN)	20 000
Japan (CTI)	6 167
Japan	629 038
Luxembourg	20 320
Netherlands	806 560
New Zealand	226 205
Norway	1 387 784
Portugal	29 252
Spain	318 701
Sweden	760 660
Switzerland	688 353
United Kingdom of Great Britain and Northern Ireland	1 096 676
United States of America	1 148 438
Sub-total	12 649 133
CDM accreditation fees	172 339
CDM project registration fees	1 756 270
Sub-total	1 928 608

TOTAL	14 577 741
IV. Trust Fund for special annual contribution from the Government of Germany (FQA)	
Germany	4 438 395
TOTAL	4 438 395
GRAND TOTAL	24 947 091

IV. Notes to the financial statements

Note 1: Statement of purpose

The permanent secretariat of the United Nations Framework Convention on Climate Change was established on 1 January 1996 and has 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 the Parties, particularly developing country Parties, on request, in the compilation and communication of information required in accordance with provisions of the Convention and the Kyoto Protocol;
- (d) To prepare reports on its activities and present them to the Conference of 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 Parties, into such administrative and contractual arrangements as may be required for the effective discharge of its functions; and
- (g) To perform the other secretariat functions specified in the Convention and in any of its protocols and such other functions as may be determined by the Conference of the Parties.

Note 2: Accounting policies

The following are the main accounting policies of the UNFCCC:

- (a) Rules and procedures

The accounts of the UNFCCC are maintained in accordance with its own financial procedures⁴, the Financial Regulations of the United Nations, and the United Nations System Common Accounting Standards, Revision VII.

Under the financial procedures adopted by the Conference of the Parties, the Executive Secretary prepares the administrative core budget for the following biennium and submits it to the Conference of the Parties for its consideration and approval. The approved budget constitutes authority to the Executive Secretary to issue allotments, incur obligations and make payments for the purposes for which the appropriations were approved. For the biennium 2004–2005, the Conference of the Parties approved a core budget of USD 34.6 million (USD 30.7 million for the Convention and USD 3.9 million pro-rated 10.5 months representing the delay in implementation of the Kyoto Protocol). With the inclusion of overheads, adjustments to the working capital reserve and the contribution from the host Government, the total amount is USD 39.6 million. All Parties are invited to make contributions based on an adjusted United Nations scale of assessment. In addition, Parties are invited to make voluntary contributions to the trust funds for participation and supplementary activities based on the estimated requirements taken note by the Conference of Parties.

⁴ Document FCCC/CP/1995/7/Add.1, decision 15/CP.1, annex I.

(b) Accounting convention

The accounts are prepared on the historical cost basis, modified to the extent that the cost of all property acquired is charged as an expense in the year of purchase except for the period under review where property donated in kind by the host Government was valued using the average United Nations rate of exchange.

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

(c) Contingent liabilities

Contingent liabilities were estimated at USD 12.3 million. These expenditures do not include possible costs to cover contingencies under appendix D to the United Nations staff rules (Note 12).

(d) Income tax refund policy

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

(e) 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.

(f) Cash and term deposits

Funds on deposit in interest bank accounts, time deposits and call accounts are shown in the statements of assets and liabilities as cash. All term deposits are placed in line with the United Nations investments policies and guidelines.

(g) Income

(i) Indicative contributions from Parties to the Convention

Income from indicative contributions is recognized on an accrual basis based on the budget approved by the Conference of the Parties.

(ii) Voluntary contributions

Voluntary contributions to UNFCCC trust funds are recorded 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. Interest due from cash and term deposits made in the financial period but not maturing until future periods is recorded as accounts receivable (note 7).

(iv) Miscellaneous income

Refunds of expenditures charged to prior financial periods and net gains on exchange, if any, are credited to miscellaneous income.

(v) Contributions

All contributions are deposited by the United Nations Office in Geneva (UNOG). UNFCCC operates a very limited imprest account in euro to cover minor expenditures in Bonn.

(vi) Translation of currencies

The financial statements of the UNFCCC are presented in United States dollars. As per United Nations 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 losses are charged to the appropriate budgetary account.

Note 3: Expenditures

The total expenditure of USD 60.5 million in Statement I includes unliquidated obligations of USD 1.8 million and the loss on currency fluctuations of USD 329,450.

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. General operating expenses costs include training, communications expenses, printing of materials, 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 grants provided under the fellowship programme.

Note 4: Write-offs

After a thorough investigation and upon recommendation by the financial resources management unit, the amount of USD 9,529 was approved by the Executive Secretary to be written off from the Trust Fund for the Core Budget as irrecoverable receivables related to previous biennia.

In addition, USD 4,330 in travellers' cheques was stolen in transit to a workshop in May 2004. This amount was recorded under expenditures in the Trust Fund for the Core Budget.

Note 5: Refund to donors

The refund of USD 501,145 on the Trust Fund for the special annual contribution for the Government of Germany represents the outstanding balance from the 2002-2003 biennium.

Note 6: Cash and term deposits

	United States dollars
Imprest - Bonn	59 172
Imprest - Participation Fund	91 449
Interest-bearing bank deposits maturing within twelve months	<u>26 425 901</u>
TOTAL	26 576 522

Note 7: Other accounts receivable

	United States dollars
Education grants advances	232 767
Travel advances	14 173
Salary advances	1 717
Value added tax	148 301
Accrued interest receivable	380 307
Others	<u>14 104</u>
TOTAL	791 369

Note 8: Other accounts payable

	United States dollars
Repatriation grant payable	35 303
Reserve for appendix D	226 317
Project clearing - cash remittance (UNFIP)	(46 730)
Contribution overpayment	28 100
Others	<u>221 379</u>
TOTAL	464 369

Note 9: Operating and working capital reserve

Operating reserves are established at 15 per cent for the Trust Fund for Supplementary Activities and 10 per cent for the Trust Fund for Participation in the UNFCCC Process of the total annual expenditure under each of the voluntary trust funds, whereas an operating reserve for the Trust Fund for the special annual contribution from the Government of Germany is based on 15 per cent of the estimated amount of income received. The programme support account (Special account for UNFCCC programme support costs) is maintained at 20 per cent of annual programme support income earned. The working capital reserve is maintained at 8.3 per cent of the total approved budget for 2004-2005 under the core budget (Trust Fund for the Core Budget of UNFCCC). The reserves are to cover unforeseen shortfall, uneven cash flows, and other final contingencies. For the reported period there was no need to draw on the reserves and therefore the levels of reserve were reported as being USD 1.37 million (operating reserve) and USD 1.86 million (working capital reserve) (Statement II).

Note 10: 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%. However, the UNFCCC did not retain programme support costs under the Trust Fund for UNFCCC Technical Cooperation, following a bilateral agreement with UNFIP due to the UNFCCC's limited involvement in the implementation, which was assigned to UNDP, UNCTAD and UNIDO.

Note 11: Non-expendable inventory

The opening value of non-expendable property as at 01 January 2004, which includes furniture and equipment, was valued at the acquisition cost of USD 3.58 million. The closing value was USD 4.84 million. There were no disposals made during the financial period.

Note 12: Liabilities for end of service and post retirement

The liability of UNFCCC has been determined by an actuarial evaluation for post-retirement liability together with end of service leave payments and repatriation grants.

The post-retirement liability for UNFCCC was estimated as follows:

- (a) Present value of future benefits projected to 31 December 2005 is USD 17.65 million
- (b) Accrued liability as of 31 December 2005 is USD 9.99 million

The present value of future benefits figures shown are discounted value of all benefits, less retiree contributions, to be paid in the future to all current retirees and active employees expected to retire in the future. The accrued liability represents that portion of the present value of benefits that has accrued from the employees' date of hire until the valuation date. The active employee's benefit is fully accrued when that employee has reached the date of full eligibility for benefits. Thus, for retirees and active employees who are eligible to retire with benefits, the present value of future benefits and the accrued liability are equal.

Staff members who separate from the organization are entitled to be paid for any unused annual leave that they may have accumulated up to a maximum of 60 working days. The calculation is based on the accumulated leave of staff members as at 31 December 2005. The organization's total liability for such unpaid accumulated annual leave computation as of 31 December 2005 is estimated at USD 1.1 million.

All staff members with international status are entitled to repatriation grants upon their separation from the organization based on the number of years of service outside the home country. The estimated cost is calculated based on the standard net staff costs and the length of service of the staff member entitled to repatriation grants as per annex IV of the United Nations staff regulations and rules. The organization's total liability for such unpaid repatriation entitlement as of 31 December 2005 is estimated at USD 1.2 million.

Note 13 Participation in the United Nations Joint Staff Pension Fund (UNJSPF)

The UNFCC is a member organization participating in the United Nations Joint Staff Pension Fund which was established by the United Nations General Assembly to provide retirement, death, disability and related benefits. The Pension Fund is a funded defined benefit plan. The financial obligation of the organization to the UNJSPF consists of its mandated contribution at the rate established by the United Nations General Assembly together with any share of any actuarial deficiency payments under Article 26 of the Regulations of the Fund. Such deficiency 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 Fund as of the valuation date.

At the time of the report the United Nations General Assembly has not invoked this provision.

Note 14: Other donations in kind

There were no donations in kind during the period.

Note 15: Other financial implications

In addition to the funds reflected in the above statements, UNFCCC received advances amounting USD 3.3 million from Argentina and Canada for conferences held at the venue offered by the respective Governments. The expenditures, which include USD 350,360 in unliquidated obligations, amounted to USD 2.9 million. As of the 31 December 2005, the UNFCCC was awaiting instructions from Argentina on the remaining balance of funds in the amount of USD 153,808.
