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Administrative, financial and institutional matters

Budget performance for the biennium 2008–2009

**Interim financial statements for the biennium 2008–2009
as at 31 December 2008**

Note by the Executive Secretary

Summary

This document contains the interim financial statements for the biennium 2008–2009 as at 31 December 2008, which have not been audited by the United Nations Board of Auditors. The Subsidiary Body for Implementation may wish to take note of the report and propose appropriate recommendations to be included in draft decisions on administrative and financial matters to be adopted by the Conference of the Parties at its fifteenth session and the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol at its fifth session.

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I. Certification of the interim financial statements

1. I certify that the appended interim financial statements of the United Nations Framework Convention on Climate Change for the biennium 2008–2009 as at 31 December 2008 are a correct reflection of the financial situation as at that date. The interim financial statements include all funds and special accounts managed by the secretariat and have been prepared in accordance with Article VI of the financial regulations and rules of the United Nations.

2. The summary of significant accounting policies applied in the preparation of these financial statements and additional clarifications are included as notes to the financial statements.

(signed)
Yvo de Boer
Executive Secretary
15 April 2009

II. Narrative interim financial report for the biennium 2008–2009 as at 31 December 2008

A. Introduction

3. The United Nations Framework Convention on Climate Change (UNFCCC) submits herewith the interim financial statements for the biennium 2008–2009 as at 31 December 2008. 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 Standards.²

4. The objective of the financial statements is to provide information on 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:

- Summarized financial highlights;
- 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 of schedule of appropriations by programme (Statement IV);
- Notes to the financial statements;
- A detailed schedule indicating the status of outstanding indicative contributions;
- Annexes to the financial statements.

¹ Decision 15/CP.1.

² United Nations System Accounting Standards, Revision VIII of 1 January 2007.

B. Financial highlights

1. Overall financial results and trends

5. The following section is a consolidated financial overview of the performance of the UNFCCC and provides a comparison of the 2008–2009 biennium interim financial statements as at 31 December 2008 with the 2006–2007 biennium interim financial statements as at 31 December 2006.

6. Income, expenditure and the main balance sheet categories showed increasing trends between 2006 and 2008. Income and expenditure increased by 89 per cent and 74 per cent respectively, while the fund balance increased by 63 per cent. The area of growth is mainly in the clean development mechanism (CDM), the contributions to the international transaction log (ITL) and the supplementary funded activities, which include the funding of the additional sessions organized during this period.

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

Total income	2006	2008	Increase or (decrease)	
Indicative contributions	24.9	29.5	4.6	18.5%
Voluntary contributions	19.0	40.2	21.2	111.6%
CDM share of proceeds and fees	13.6	39.4	25.8	189.7%
Other income	2.5	4.5	2.0	80.0%
Total income	60.0	113.6	53.6	89.3%

Figure 1. UNFCCC consolidated total income

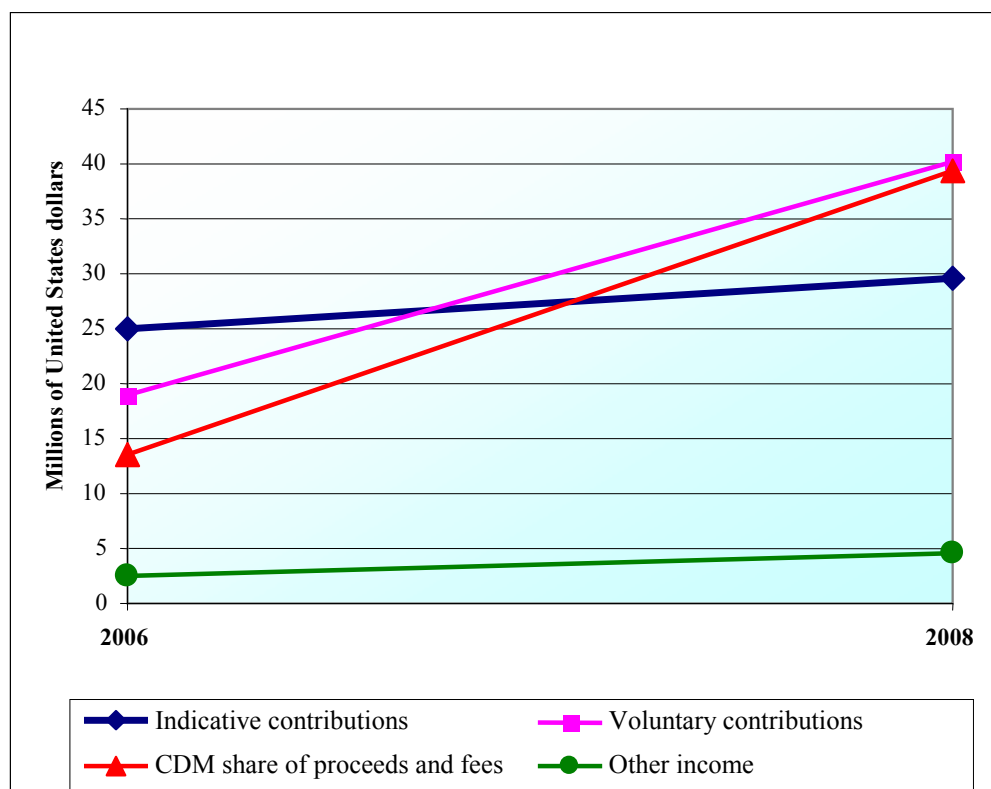


Table 2. UNFCCC consolidated total expenditure
(millions of United States dollars)

Total expenditure	2006	2008	Increase or (decrease)	
Staff and other personnel costs	24.3	42.5	18.2	74.9%
Other direct expenditure	16.6	28.7	12.1	72.9%
Programme support costs	4.4	7.6	3.2	72.7%
Total expenditure	45.3	78.8	33.5	74.0%

Figure 2. UNFCCC consolidated total expenditure

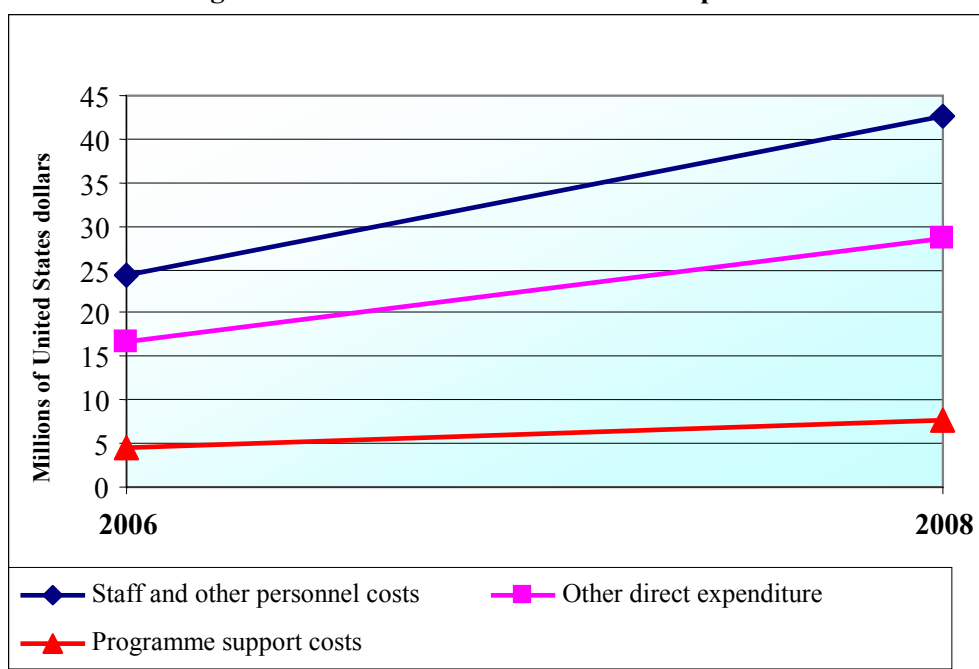
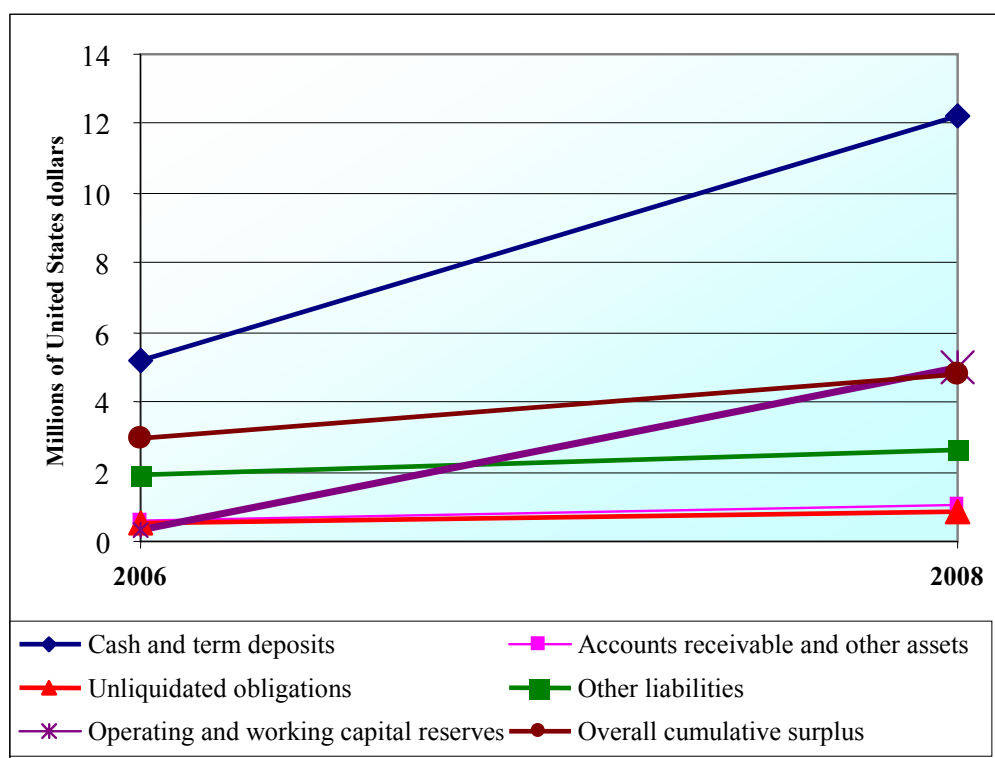


Table 3. UNFCCC consolidated total assets, liabilities and fund balances
(millions of United States dollars)

Total assets, liabilities and reserves	2006	2008	Increase or (decrease)	
Cash and term deposits	51.9	122.5	70.6	135.8%
Accounts receivable and other assets	5.8	10.7	4.9	86.2%
Unliquidated obligations	(5.3)	(8.7)	(3.4)	64.2%
Other liabilities*	(19.2)	(26.1)	(6.9)	35.9%
Operating and working capital reserves	(3.6)	(52.6)	(49.0)	1 294.4%
Overall cumulative surplus	29.6	45.8	16.2	62.8%
*Analysis of other liabilities:				
End of service and post retirement	14.2	21.1	6.9	48.6%
Inter-fund balances payable	0.3	2.5	2.2	733.3%
Contributions received in advance	3.2	1.9	(1.3)	-40.6%
Other accounts payable	1.5	0.6	(0.9)	-60.0%
Total other liabilities	19.2	26.1	6.9	35.9%

Figure 3. UNFCCC consolidated total assets, liabilities and fund balances

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 is 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 of the UNFCCC
(thousands of United States dollars)

Summary financial position	2006	2008	Increase or (decrease)
Income and expenditure			
Total income	26 556	26 795	239
Total direct expenditure	(19 101)	(21 527)	(2 426)
Programme support costs	(2 483)	(2 796)	(313)
Excess of income over expenditure	4 972	2 472	(2 500)
Assets, liabilities and fund balances			
Cash and short-term deposits	14 860	12 316	(2 544)
Other assets	3 865	3 112	(753)
Unliquidated obligations	(1 150)	(1 401)	(251)
Other liabilities	(3 524)	(1 724)	1 800
Operating and working capital reserves	(2 210)	(2 241)	(31)
Cumulative surplus	11 841	10 062	(1 779)

8. **Commentary:** This fund has been relatively stable between 2006 and 2008, since the core budget has not increased significantly from the last biennium.

3. Trust Fund for Participation in the UNFCCC Process

9. **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 Participation in the UNFCCC Process
(thousands of United States dollars)

Summary financial position	2006	2008	Increase or (decrease)
Income and expenditure			
Total income	2 523	8 000	5 477
Total direct expenditure	(1 716)	(3 967)	(2 251)
Programme support costs	(223)	(492)	(269)
Excess of income over expenditure	584	3 541	2 957
Assets, liabilities and fund balances			
Cash and short-term deposits	1 917	7 192	5 275
Other assets	597	53	(544)
Unliquidated obligations	(631)	(401)	230
Other liabilities	(1)	(35)	(34)
Operating and working capital reserves	(117)	(437)	(320)
Cumulative surplus	1 765	6 372	4 607

10. **Commentary:** The significant increase in the total income and the increase in the expenditure are a result of the extra sessions and meetings organized in 2008.

4. Trust Fund for Supplementary Activities

11. **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	2006	2008	Increase or (decrease)
Income and expenditure			
Total income	26 074	28 140	2,066
Total direct expenditure	(10 957)	(14 481)	(3 524)
Programme support costs	(1 424)	(1 808)	(384)
Excess of income over expenditure	13 693	11 851	(1 842)
Assets, liabilities and fund balances			
Cash and short-term deposits	29 715	21 897	(7 818)
Other assets	946	6 027	5 081
Unliquidated obligations	(3 159)	(2 380)	779
Other liabilities	(492)	(35)	457
Operating and working capital reserves	(405)	(2 694)	(2 289)
Cumulative surplus	26 605	22 815	(3 790)

12. **Commentary:** Until the end of 2007, the trust fund was used to account for income and expenditure for the CDM and the ITL. Following the establishment of separate trust funds for the CDM and the ITL in 2008, the accounts have been separated from the Trust Fund for Supplementary Activities and reflected under the new trust funds.

5. Trust Fund for the Clean Development Mechanism

13. **Objective of the fund:** The Trust Fund for the Clean Development Mechanism supports the administration of the CDM. It enables Parties included in Annex I to the Convention to meet their emission limitation and reduction commitments by using certified emission reductions generated from CDM projects. The fund 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 the Clean Development Mechanism
(thousands of United States dollars)

Summary financial position	2008
Income and expenditure	
Total income	39 656
Total direct expenditure	(15 587)
Programme support costs	(1 975)
Excess of income over expenditure	22 094
Assets, liabilities and fund balances	
Cash and short-term deposits	65 356
Other assets	45
Unliquidated obligations	(1,619)
Other liabilities	(1 793)
Operating and working capital reserves	(45 000)
Cumulative surplus	16 989

14. **Commentary:** In order to maintain continuity of operations in case of disruption to the inflow of income, the Executive Board of the CDM, at its forty-fifth meeting in February 2009, increased the operating reserve to USD 45 million, representing one and half years of estimated expenditures.

6. Trust Fund for the International Transaction Log

15. **Objective of the fund:** The Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol, by its decision 13/CMP.1, requested the secretariat to establish and maintain the ITL to verify the validity of transactions undertaken by national registries of Parties included in Annex I to the Convention that are also Parties to the Kyoto Protocol with a commitment inscribed in Annex B to the Kyoto Protocol and by the 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 annual fees based on a scale of assessment for the 2008–2009 biennium established under decision 11/CMP.3.

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

Summary financial accounts	2008
Income and expenditure	
Total income	5 498
Total direct expenditure	(2 182)
Programme support costs	(284)
Excess of income over expenditure	3 032
Assets, liabilities and fund balances	
Cash and short-term deposits	5 757
Other assets	145
Unliquidated obligations	(1 903)
Other liabilities	(1 382)
Operating and working capital reserves	(357)
Cumulative surplus	2 255

16. **Commentary:** A separate trust fund was established in 2008 for the purpose of managing ITL income and expenditure. Previously, the ITL was accounted through the Trust Fund for Supplementary Activities.

17. In 2007, the fees for the ITL were based on the scale of assessment for the Kyoto Protocol and shown as voluntary contributions. For the biennium 2008–2009, the ITL fees are based on an indicative scale of fees as per decision 11/CMP.3. They are accounted for as indicative contributions. A balance of USD 899,095 that was received in 2008 in relation to the ITL fees for 2007 was accounted for and reported as part of the voluntary contributions in 2008.

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

18. **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 the Special Annual Contribution from the Government of Germany
(thousands of United States dollars)

Summary financial position	2006	2008	Increase or (decrease)
Income and expenditure			
Total income	2 212	2 782	570
Total direct expenditure	(1 813)	(2 116)	(303)
Programme support costs	(236)	(274)	(38)
Excess of income over expenditure	163	392	229
Assets, liabilities and fund balances			
Cash and short-term deposits	472	598	126
Other assets	41	161	120
Unliquidated obligations	(36)	(62)	(26)
Other liabilities	0	(3)	(3)
Operating and working capital reserves	(300)	(300)	-
Cumulative surplus	177	394	217

19. **Commentary:** The fund is relatively stable, as expected. Since the contribution is a fixed amount paid in euros, changes from one period to the next are caused only by conversion to the US dollar. Any excess balances at the end of a biennium are returned to the Government of Germany during the subsequent biennium.

8. Trust Fund for Technical Cooperation

20. **Objective of the fund:** Under an agreement between the UNFCCC secretariat and the United Nations Fund for International Partnerships (UNFIP), the latter provided grants for the implementation of the project "Engaging the private sector in CDM project activities under the Kyoto Protocol". The project was facilitated by the secretariat and implemented by the United Nations Development Programme (UNDP), the United Nations Industrial Development Organization (UNIDO) and the United Nations Conference on Trade and Development (UNCTAD), under the leadership of UNDP.

Table 10. Summary accounts for the Trust Fund for Technical Cooperation

Summary financial position	2006	2008
Accounts receivable and other assets	75	75
Cumulative surplus	75	75

21. **Commentary:** There have been no movements in this fund during the period. The final outstanding issues that prevented closure are expected to be resolved in early 2009, and the fund is expected to be closed before the end of the biennium.

9. Programme support costs

22. **Objective of the account:** The account for programme support costs is used to manage the overhead charges payable on all trust funds of the UNFCCC to cover administrative services.

Table 11. Summary accounts for programme support costs
(thousands of United States dollars)

Summary financial position	2006	2008	Increase or (decrease)
Income and expenditure			
Total income	4 609	8 065	3 456
Total direct expenditure	(3 393)	(6 454)	(3 061)
Excess of income over expenditure	1 216	1 611	395
Assets, liabilities and fund balances			
Cash and short-term deposits	3 889	7 330	3 441
Other assets	1	159	158
Unliquidated obligations	(23)	(274)	(251)
Other liabilities	(365)	(39)	326
Operating and working capital reserves	(548)	(1 526)	(978)
Cumulative surplus	2 954	5 650	2 696

23. **Commentary:** Following an external review of administrative operations, undertaken during 2008, some of the cumulative surplus balance under this account will be spent on streamlining and strengthening the administrative operations. In addition, in the light of the decision taken by the United Nations in 2006 that all organizations under the United Nations common system comply with the International Public Sector Accounting Standards, this account will be used to meet costs associated with this compliance as well to fund the preliminary work for the replacement of the integrated management information system.

10. Conferences and other recoverable costs

24. **Objective of the account:** The account for conferences and other recoverable costs is used to support conferences for which expenditures are fully covered. An administrative charge of 5 per cent of the total expenditure per activity is applied to cover administrative overheads upon the closure of the respective activities.

Table 12. Summary accounts for conference and other recoverable costs
(thousands of United States dollars)

Summary financial position	2006	2008	Increase or (decrease)
Income and expenditure			
Total income	2 161	2 219	58
Total direct expenditure	(1 890)	(1 810)	80
Excess of income over expenditure	271	409	138
Assets, liabilities and fund balances			
Cash and short-term deposits	1 094	2 037	943
Other assets	271	887	616
Unliquidated obligations	(266)	(662)	(396)
Other liabilities	0	(10)	(10)
Cumulative surplus	1 099	2 252	1 153

25. **Commentary:** Income and expenditure under this account relate mainly to the hosting of sessions of the COP. The accounts of the thirteenth (Bali, Indonesia) and fourteenth (Poznan, Poland) sessions were still open as at 31 December 2008. The accounts of the twelfth session (Nairobi, Kenya) were closed during the year.

26. Any balances on this account after completion of the events and finalization of the accounts are refunded to the donor(s).

III. Interim financial statements for the biennium 2008–2009

A. Statement I

Interim statement of income and expenditure and changes in reserves and fund balances for the year ended 31 December 2008 (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
INCOME:						
Indicative contributions	25 026				4 518	
Voluntary contributions	1 253	7 796	25 200	174	899	2 734
Programme support cost income						
Other income						
CDM and JI fees			321	39 420		
Interest income	376	182	2 354	52	44	43
Other/miscellaneous income	140	22	265	10	37	5
TOTAL INCOME	26 795	8 000	28 140	39 656	5 498	2 782
EXPENDITURE:						
Staff and other personnel costs	17 028		3 659	8 608	1 065	577
Consultants	422		1 862	564	120	2
Experts	494		682	2 324		
Travel	884	3 943	2 722	2 395	43	27
Contractual services	635		246	2	850	
Operating expenses	978		3 342	1 486	104	1 461
Acquisitions	420		49	12		40
Fellowships grants and other	666	24	1 919	196		9
Total direct expenditure	21 527	3 967	14 481	15 587	2 182	2 116
Programme support costs	2 796	492	1 808	1 975	284	274
TOTAL EXPENDITURE	24 323	4 459	16 289	17 562	2 466	2 390
NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE	2 472	3 541	11 851	22 094	3 032	392
RESERVES AND FUND BALANCES						
As at 1 January	9 411	3 014	13 016	39 894	(420)	346
Refund to donors						(46)
Savings on prior periods' obligations	420	254	642			2
Net excess (shortfall) of income over expenditure	2 472	3 541	11 851	22 095	3 032	392
RESERVES AND FUND BALANCES AS AT 31 DECEMBER	12 303	6 809	25 509	61 989	2 612	694

Statement I (continued)

	Trust Fund for Technical Cooperation	Special account for UNFCCC programme support costs	Special account for conferences and other recoverable costs	End-of-service and post retirement benefits	Total 2008	Notes ^a	Total 2006
INCOME:							
Indicative contributions					29 544	4	24 855
Voluntary contributions			2 132		40 188	4	18 954
Programme support cost income		7 628				^b 12	^b
Other income							
CDM and JI fees					39 741	4	13 604
Interest income		230	87		3 368	4	1 947
Other/miscellaneous income		207		99	785	4	523
TOTAL INCOME		8 065	2 219	99	113 626		59 883
EXPENDITURE:							
Staff and other personnel costs		5 112	12		36 061		22 467
Consultants					2 970		1 146
Experts					3 500		670
Travel		28	856		10 898		5 714
Contractual services		128			1 861		3 051
Operating expenses		540	753	2 699	11 363		4 675
Acquisitions					521		974
Fellowships grants and other		646	189	361	4 010		2 167
Total direct expenditure		6 454	1 810	3 060	71 184		40 864
Programme support costs						^b 12	^b
TOTAL EXPENDITURE		6 454	1 810	3 060	71 184		40 864
NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE		1 611	409	(2 961)	42 442		19 019
RESERVES AND FUND BALANCES							
As at 1 January	75	5 559	1 607	(18 117)	54 385		14 543
Refund to donors					(46)	7	(679)
Savings on prior periods' obligations		6	236		1 560		374
Net excess (shortfall) of income over expenditure		1 611	409	(2 961)	42 442		19 020
RESERVES AND FUND BALANCES AS AT 31 DECEMBER	75	7 176	2 252	(21 078)	98 341		33 258

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

^b Programme support cost income under the Totals column has been netted off with the equivalent expenditure. It totalled USD 7.627 million for 2008 and USD 4.366 million for 2006. These figures are not shown under the Totals column so as to show only external income and expenditure, excluding the cross-charges.

B. Statement II
Interim statement of assets, liabilities, reserves and fund balances for the biennium 2008–2009
as at 31 December 2008
(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	12 316	7 192	21 897	65 356	5 752	598
Accounts receivable						
Indicative contributions receivable	1 796				140	
Inter-fund balances receivable			1 960			
Service clearing account – UNDP			298			
Other accounts receivable	1 087	53	3 572	45	5	161
Deferred charges	229		197			
Operating funds provided to executing agencies						
TOTAL ASSETS	15 428	7 245	27 924	65 401	5 897	759
LIABILITIES						
Contributions/payments received in advance	1 197				704	
Unliquidated obligations	1 401	401	2 380	1 619	1 903	62
Accounts payable						
Inter-fund balances payable	51	35		1 713	678	3
Other accounts payable	476		35	80		
End-of-service and post retirement liabilities						
TOTAL LIABILITIES	3 125	436	2 415	3 412	3 285	65
RESERVES AND FUND BALANCES						
Operating reserve		437	2 694	45 000	357	300
Working capital reserve	2 241					
Reserve for allocations						
Cumulative surplus	10 062	6 372	22 815	16 989	2 255	394
End-of-service and post retirement benefits						
TOTAL RESERVES AND FUND BALANCES	12 303	6 809	25 509	61 989	2 612	694
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	15 428	7 245	27 924	65 401	5 897	759

Statement II (continued)

	Trust Fund for Technical Cooperation	Special account for UNFCCC programme support costs	Special account for conferences and other recoverable costs	End-of-service and post retirement benefits	Total 2008	Notes ^a	Total 2006
ASSETS							
Cash and term deposits		7 330	2 037		122 478	8	51 947
Accounts receivable							
Indicative contributions receivable					1 936	9	3 396
Inter-fund balances receivable					1 960		528
Service clearing account – UNDP	47				345		47
Other accounts receivable	28	135	887		5 973	9	1 587
Deferred charges		24			450		254
Operating funds provided to executing agencies							
TOTAL ASSETS	75	7 489	2 924		133 142		57 759
LIABILITIES							
Contributions/payments received in advance					1 901		3 191
Unliquidated obligations		274	662		8 702		5 264
Accounts payable							
Inter-fund balances payable		39	10		2 529		343
Other accounts payable					591	10	1 527
End-of-service and post retirement liabilities				21 078	21 078		14 176
TOTAL LIABILITIES		313	672	21 078	34 801		24 501
RESERVES AND FUND BALANCES							
Operating reserve		1 526			50 314	11	1 369
Working capital reserve					2 241	11	2 210
Reserve for allocations	28				28		28
Cumulative surplus	47	5 650	2 252		66 836		43 827
End-of-service and post retirement benefits				(21 078)	(21 078)		(14 176)
TOTAL RESERVES AND FUND BALANCES	75	7 176	2 252	(21 078)	98 341		33 258
TOTAL LIABILITIES, RESERVES AND FUND BALANCES	75	7 489	2 924		133 142		57 759

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

C. Statement III**Interim statement of cash flow for the biennium 2008–2009 for the year ended 31 December 2008**
(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
CASH FLOWS FROM OPERATING ACTIVITIES:					
Net excess (shortfall) of income over expenditures	2 472	3 541	11 851	22 094	3 032
(Increase) decrease in contributions receivable	1 844				(140)
(Increase)/decrease in other accounts receivable	(1 088)	(12)	(2 934)	(0)	(5)
(Increase)/decrease in other assets	62		(215)		
Increase/(decrease) in contributions received in advance	(80)				46
Increase/(decrease) in accounts payable	(319)	(220)	(490)	73	
Increase/(decrease) in unliquidated obligations	(910)	57	1 650	951	524
Increase/(decrease) in end-of-service and post retirement liabilities					
Less: Interest income received	(376)	(182)	(2 354)	(52)	(4)
NET CASH FROM OPERATING ACTIVITIES	1 605	3 184	7 508	23 036	3 413
CASH FLOWS FROM INVESTING AND FINANCING ACTIVITIES:					
(Increase)/decrease in inter-fund balances receivable	91	437	(1 960)		
Increase/(decrease) in inter-fund balances payable	51	35	(520)	1 713	678
Plus: Interest income received	376	182	2 354	52	44
NET CASH FROM INVESTING AND FINANCING ACTIVITIES	518	654	(126)	1 765	722
CASH FLOWS FROM OTHER SOURCES:					
Savings on prior periods' obligations	420	254	643		
Refunds to donors					
NET CASH FROM OTHER SOURCES	420	254	643		
NET INCREASE (DECREASE) IN CASH AND TERM DEPOSITS	2 543	4 092	8 025	24 801	4 135
CASH AND TERM DEPOSITS AT BEGINNING OF PERIOD	9 773	3 100	13 872	40 555	1 617
CASH AND TERM DEPOSITS AT END OF PERIOD	12 316	7 192	21 897	65 356	5 752

Statement III (continued)

	Trust Fund for the Special Annual Contribution from the Government of Germany	Special account for UNFCCC programme support costs	Special account for conferences and other recoverable costs	End-of-service and post retirement benefits	Total 2008	Notes ^a	Total 2006
CASH FLOWS FROM OPERATING ACTIVITIES:							
Net excess (shortfall) of income over expenditures	392	1 611	409	(2 961)	42 442		19 022
(Increase)/decrease in contributions receivable					1 704		(370)
(Increase)/decrease in other accounts receivable	(158)	(101)	(363)		(4 691)		(1 312)
(Increase)/decrease in other assets		(1)			(154)		(57)
Increase/(decrease) in contributions received in advance					(34)		1 289
Increase/(decrease) in accounts payable	(27)	(13)	(247)		(1 243)		(110)
Increase/(decrease) in unliquidated obligations	41	267	(576)		2 004		4 170
Increase/(decrease) in end-of-service and post retirement liabilities				2 961	2 961		1 877
Less: Interest income received	(43)	(230)	(87)		(3 368)		(1 947)
NET CASH FROM OPERATING ACTIVITIES	205	1 533	(864)		39 621		22 562
CASH FLOWS FROM INVESTING AND FINANCING ACTIVITIES:							
(Increase)/decrease in inter-fund balances receivable	9	14			(1 409)		(513)
Increase/(decrease) in inter-fund balances payable	3	39	(6)		1 993		316
Plus: Interest income received	43	230	87		3 368		1 947
NET CASH FROM INVESTING AND FINANCING ACTIVITIES	55	283	81		3 952		1 750
CASH FLOWS FROM OTHER SOURCES:							
Savings on prior periods' obligations	2	6	236		1 561		525
Refunds to donors	(46)				(46)		(669)
NET CASH FROM OTHER SOURCES	(44)	6	236		1 516		(144)
NET INCREASE (DECREASE) IN CASH AND TERM DEPOSITS	216	1 822	(547)		45 089		24 168
CASH AND TERM DEPOSITS AT BEGINNING OF PERIOD	382	5 508	2 584		77 389		27 779
CASH AND TERM DEPOSITS AT END OF PERIOD	598	7 330	2 037		122 478	⁸	51 947

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

D. Statement IV
The core budget: interim statement of appropriations of the biennium 2008–2009
for the year ended 31 December 2008
(thousands of United States dollars)

Programme	Expenditures				Balance	Percentage of expenditure over budget
	Approved budget	Disbursements	Unliquidated obligations	Total expenditure		
Executive Direction and Management (EDM)	2 122	1 705	15	1 720	402	81.1%
Reporting, Data and Analysis (RDA)	4 625	4 193	42	4 235	390	91.6%
Financial and Technical Support (FTS)	2 848	2 237	28	2 265	583	79.5%
Adaptation, Technology and Science (ATS)	2 846	2 550	29	2 579	267	90.6%
Sustainable Development Mechanisms (SDM)	1 371	1 124	60	1 184	187	86.4%
Legal Affairs (LA)	1 950	1 343	51	1 394	556	71.5%
Office of the Deputy Executive Secretary	761	795	19	814	(53)	107.0%
Conference Affairs Services (CAS)	1 610	1 531	91	1 622	(12)	100.7%
Information Services (IS)	4 154	3 587	326	3 913	241	94.2%
Secretariat-wide operating costs	1 607	1 062	739	1 801	(194)	112.1%
Total^a	23 894	20 127	1 400	21 527	2 367	90.1%

^a The total amounts exclude programme support costs and the working capital reserve adjustment.

E. Schedule 1.1
Status of indicative contributions to the Convention for the biennium 2008–2009
as at 31 December 2008
(United States dollars)

	Indicative contributions for 2008 A	Contributions received in advance as at 1 Jan 2008 B	Indicative contributions outstanding from prior periods C	Remittances received in 2008 D	Indicative contributions <u>received in</u> <u>advance</u> for 2009 A+C–B–D	Indicative contributions <u>receivable</u> as at 31 December 2008 A+C–B–D
Afghanistan	158	-	1 240	-	-	1 398
Albania	925	939	-	-	14	-
Algeria	13 111	-	1 364	-	-	14 475
Angola	463	9 673	-	-	9 210	-
Antigua and Barbuda	308	308	-	-	-	-
Argentina	50 129	31 619	-	50 129	31 619	-
Armenia	308	-	-	308	-	-
Australia	275 630	15	-	275 615	-	-
Austria	136 813	7	-	136 806	-	-
Azerbaijan	771	-	-	771	-	-
Bahamas	2 468	-	4 565	9 498	2 465	-
Bahrain	5 090	-	12 923	5 090	-	12 923
Bangladesh	1 542	-	14 293	-	-	15 835
Barbados	1 388	1 517	-	-	129	-
Belarus	3 085	-	-	3 085	-	-
Belgium	169 975	20 184	-	149 791	-	-
Belize	158	-	44	202	-	-
Benin	158	-	1 282	-	-	1 440
Bhutan	158	410	-	-	252	-
Bolivia	925	-	25	950	-	-
Bosnia and Herzegovina	925	-	-	925	-	-
Botswana	2 159	-	-	-	-	2 159
Brazil	135 116	7	-	135 109	-	-
Brunei Darussalam	4 010	-	657	-	-	4 667
Bulgaria	3 085	-	-	3 085	-	-
Burkina Faso	308	-	1 879	-	-	2 187
Burundi	158	-	1 887	-	-	2 045
Cambodia	158	183	-	158	183	-
Cameroon	1 388	-	13 792	-	-	15 180
Canada	459 178	24	-	465 728	6 574	-
Cape Verde	158	-	2 898	3 036	-	20
Central African Republic	158	-	363	1 964	1 443	-

Schedule 1.1 (continued)

	Indicative contributions for 2008 A	Contributions received in advance as at 1 Jan 2008 B	Indicative contributions outstanding from prior periods C	Remittances received in 2008 D	Indicative contributions <u>received in</u> <u>advance for</u> 2009 A+C-B-D	Indicative contributions <u>receivable as</u> <u>at 31</u> <u>December</u> 2008 A+C-B-D
Chad	158	-	2 689	-	-	2 847
Chile	24 833	2	-	24 831	-	-
China	411 363	21	-	586 342	175 000	-
Colombia	16 195	16 195	-	-	-	-
Comoros	158	-	2 689	-	-	2 847
Congo	158	-	2 638	-	-	2 796
Cook Islands	158	-	453	250	-	361
Costa Rica	4 936	-	9 907	6 038	-	8 805
Côte d'Ivoire	1 388	1 315	-	-	-	73
Croatia	7 712	-	-	7 822	110	-
Cuba	8 329	3 281	-	3 437	-	1 611
Cyprus	6 787	-	15 959	6 787	-	15 959
Czech Republic	43 342	43 342	-	-	-	-
Democratic People's Republic of Korea	1 080	-	2 226	-	-	3 306
Democratic Republic of the Congo	463	-	3 364	-	-	3 827
Denmark	113 985	-	3 173	230 991	113 833	-
Djibouti	158	-	644	-	-	802
Dominica	158	-	2 689	-	-	2 847
Dominican Republic	3 702	-	26 263	3 702	-	26 263
Ecuador	3 239	2 389	-	850	-	-
Egypt	13 573	4 465	-	-	-	9 108
El Salvador	3 085	-	-	-	-	3 085
Equatorial Guinea	308	35	-	-	-	273
Eritrea	158	-	-	158	-	-
Estonia	2 468	2 468	-	2 465	2 465	-
Ethiopia	463	-	471	1 396	462	-
European Community	395 410	-	80	395 455	-	35
Fiji	463	-	-	463	-	-
Finland	86 993	86 993	-	86 877	86 877	-
France	971 879	-	-	971 879	-	-
Gabon	1 234	1 375	-	-	141	-
Gambia	158	-	328	-	-	486

Schedule 1.1 (continued)

	Indicative contributions for 2008 A	Contributions received in advance as at 1 Jan 2008 B	Indicative contributions outstanding from prior periods C	Remittances received in 2008 D	Indicative contributions received in advance for 2009 A+C-B-D	Indicative contributions receivable as at 31 December 2008 A+C-B-D
Georgia	463	-	1 391	2 316	462	-
Germany	1 322 934	139	-	1 322 795	-	-
Ghana	617	-	2 242	-	-	2 859
Greece	91 928	5	-	91 928	5	-
Grenada	158	4	-	154	-	-
Guatemala	4 936	4 936	-	-	-	-
Guinea	158	-	4 943	-	-	5 101
Guinea-Bissau	158	-	2 637	-	-	2 795
Guyana	158	250	-	1 039	1 131	-
Haiti	308	-	762	1 070	-	-
Honduras	771	-	6 402	7 125	-	48
Hungary	37 635	-	17 899	93 119	37 585	-
Iceland	5 707	5 707	-	-	-	-
India	69 409	-	132 698	132 747	-	69 360
Indonesia	24 833	24 833	-	-	-	-
Iran (Islamic Republic of)	27 764	-	102 169	-	-	129 933
Ireland	68 638	69 621	-	67 563	68 546	-
Israel	64 627	19	-	-	-	64 608
Italy	783 395	-	29 347	797 037	-	15 705
Jamaica	1 542	-	1 591	1 576	-	1 557
Japan	2 564 119	134	-	2 563 985	-	-
Jordan	1 851	-	-	1 851	-	-
Kazakhstan	4 473	2 026	-	2 432	-	15
Kenya	1 542	-	-	1 542	-	-
Kiribati	158	-	765	1 056	133	-
Kuwait	28 072	-	27 611	55 683	-	-
Kyrgyzstan	158	-	1 291	1 449	-	-
Lao People's Democratic Republic	158	-	-	-	-	158
Latvia	2 776	2 776	-	2 773	2 773	-
Lebanon	5 244	-	8 429	-	-	13 673
Lesotho	158	2 473	-	-	2 315	-
Liberia	158	-	765	305	-	618
Libyan Arab Jamahiriya	9 563	-	94 563	-	-	104 126

Schedule 1.1 (continued)

	Indicative contributions for 2008 A	Contributions received in advance as at 1 Jan 2008 B	Indicative contributions outstanding from prior periods C	Remittances received in 2008 D	Indicative contributions <u>received in</u> <u>advance for</u> 2009 A+C-B-D	Indicative contributions <u>receivable as</u> <u>at 31</u> <u>December</u> 2008 A+C-B-D
Liechtenstein	1 542	-	758	2 300	-	-
Lithuania	4 782	4 782	-	-	-	-
Luxembourg	13 111	1	-	13 110	-	-
Madagascar	308	-	303	511	-	100
Malawi	158	-	313	800	329	-
Malaysia	29 306	29 306	-	29 252	29 252	-
Maldives	158	2 306	-	-	2 148	-
Mali	158	58	-	2 488	2 388	-
Malta	2 622	-	-	2 622	-	-
Marshall Islands	158	-	478	-	-	636
Mauritania	158	-	2 254	-	-	2 412
Mauritius	1 697	1 697	-	-	-	-
Mexico	348 124	-	56 708	348 124	-	56 708
Micronesia (Federated States of)	158	158	-	-	-	-
Monaco	463	-	-	484	21	-
Mongolia	158	167	-	-	9	-
Montenegro	158	-	149	440	133	-
Morocco	6 478	-	6 372	-	-	12 850
Mozambique	158	-	156	314	-	-
Myanmar	771	-	5 720	-	-	6 491
Namibia	925	910	-	29	14	-
Nauru	158	-	1 324	-	-	1 482
Nepal	463	-	3 689	-	-	4 152
Netherlands	288 895	-	27 737	316 632	-	-
New Zealand	39 486	40 051	-	38 868	39 433	-
Nicaragua	308	-	232	-	-	540
Niger	158	-	772	-	-	930
Nigeria	7 404	-	7 282	-	-	14 686
Niue	158	-	357	-	-	515
Norway	120 617	-	15 616	136 233	-	-
Oman	11 260	11 260	-	11 245	11 245	-
Pakistan	9 100	-	29 543	-	-	38 643
Palau	158	132	-	-	-	26
Panama	3 548	-	3 489	7 304	267	-

Schedule 1.1 (continued)

	Indicative contributions for 2008 A	Contributions received in advance as at 1 Jan 2008 B	Indicative contributions outstanding from prior periods C	Remittances received in 2008 D	Indicative contributions <u>received in</u> <u>advance</u> for 2009 A+C-B-D	Indicative contributions <u>receivable</u> as at 31 December 2008 A+C-B-D
Papua New Guinea	308	-	762	-	-	1 070
Paraguay	771	-	17 879	-	-	18 650
Peru	12 031	-	40 690	-	-	52 721
Philippines	12 031	1	-	12 030	-	-
Poland	77 275	77 275	-	-	-	-
Portugal	81 286	-	23 206	104 492	-	-
Qatar	13 111	13 111	-	26 187	26 187	-
Republic of Korea	335 168	17	-	335 151	-	-
Republic of Moldova	158	-	156	-	-	314
Romania	10 797	-	-	10 951	154	-
Russian Federation	185 090	10	-	187 730	2 650	-
Rwanda	158	-	-	-	-	158
Saint Kitts and Nevis	158	-	175	491	158	-
Saint Lucia	158	71	-	297	210	-
Saint Vincent and the Grenadines	158	-	1 824	-	-	1 982
Samoa	158	158	-	-	-	-
San Marino	463	-	454	917	-	-
Sao Tome and Principe	158	-	617	-	-	775
Saudi Arabia	115 373	115 373	-	-	-	-
Senegal	617	-	2 169	-	-	2 786
Serbia	3 239	-	11 068	14 307	-	-
Seychelles	308	603	-	-	295	-
Sierra Leone	158	-	2 689	-	-	2 847
Singapore	53 522	6 227	-	101 492	54 197	-
Slovakia	9 717	-	-	9 717	-	-
Slovenia	14 807	-	2 122	16 929	-	-
Solomon Islands	158	-	1 128	-	-	1 286
South Africa	44 730	309	-	45 061	640	-
Spain	457 790	-	67 923	525 737	24	-
Sri Lanka	2 468	568	-	4 368	2 468	-
Sudan	1 542	-	11 146	-	-	12 688
Suriname	158	-	-	-	-	158

Schedule 1.1 (continued)

	Indicative contributions for 2008 A	Contributions received in advance as at 1 Jan 2008 B	Indicative contributions outstanding from prior periods C	Remittances received in 2008 D	Indicative contributions received in advance for 2009 A+C-B-D	Indicative contributions receivable as at 31 December 2008 A+C-B-D
Swaziland	308	308	-	-	-	-
Sweden	165 193	-	11 082	178 580	2 305	-
Switzerland	187 558	10	-	190 208	2 660	-
Syrian Arab Republic	2 468	-	9 791	2 468	-	9 791
Tajikistan	158	3 651	-	156	3 649	-
Thailand	28 689	2	-	29 097	410	-
The former Yugoslav Republic of Macedonia	771	1	-	3 029	2 259	-
Timor-Leste	158	-	-	-	-	158
Togo	158	-	2 770	-	-	2 928
Tonga	158	146	-	-	-	12
Trinidad and Tobago	4 165	-	-	-	-	4 165
Tunisia	4 782	153	-	4 630	1	-
Turkey	58 766	3	-	58 763	-	-
Turkmenistan	925	-	1 676	1 617	-	984
Tuvalu	158	-	503	-	-	661
Uganda	463	-	3 545	-	-	4 008
Ukraine	6 941	-	-	6 941	-	-
United Arab Emirates	46 581	-	18	65 281	18 682	-
United Kingdom of Great Britain and Northern Ireland	1 024 476	53	-	1 024 423	-	-
United Republic of Tanzania	925	-	935	1 322	-	538
United States of America	3 393 324	-	113 826	3 393 324	-	113 826
Uruguay	4 165	-	43 182	11 521	-	35 826
Uzbekistan	1 234	-	3 406	4 612	-	28
Vanuatu	158	374	-	-	216	-
Venezuela (Bolivarian Republic of)	30 848	-	-	30 848	-	-
Viet Nam	3 702	-	-	7 399	3 697	-
Yemen	1 080	-	10 445	-	-	11 525
Zambia	158	4 593	-	1 170	5 605	-
Zimbabwe	1 234	-	4 552	-	-	5 786
Total	15 816 419	653 535	1 119 281	16 043 540	755 433	994 058

F. Schedule 1.2
Status of indicative contributions to the Kyoto Protocol for the biennium 2008–2009
as at 31 December 2008
(United States dollars)

	Indicative contributions for 2008 A	Contributions received in advance as at 1 Jan 2008 B	Indicative contributions outstanding from prior periods C	Remittances received in 2008 D	Indicative contributions received in advance for 2009 A+C–B–D	Indicative contributions <u>receivable</u> as at 31 December 2008 A+C–B–D
Afghanistan	-	-	-	-	-	-
Albania	698	698	-	-	-	-
Algeria	9 895	-	22 838	-	-	32 733
Angola	349	696	-	-	347	-
Antigua and Barbuda	233	237	-	-	4	-
Argentina	37 833	12	-	38 650	829	-
Armenia	233	10	-	227	4	-
Australia	164 685	-	-	164 689	4	-
Austria	103 255	35	-	103 204	-	16
Azerbaijan	582	-	-	593	11	-
Bahamas	1 863	-	3 527	7 241	1 851	-
Bahrain	3 841	-	3 851	3 914	-	3 778
Bangladesh	921	-	2 792	-	-	3 713
Barbados	1 048	163	-	905	20	-
Belarus	2 328	1	-	2 371	44	-
Belgium	128 283	58 232	-	97 987	27 936	-
Belize	92	-	116	208	-	-
Benin	92	-	392	-	-	484
Bhutan	92	184	-	-	92	-
Bolivia	698	-	2 398	429	-	2 667
Bosnia and Herzegovina	698	-	-	712	14	-
Botswana	1 630	-	-	-	-	1 630
Brazil	101 974	33	-	101 944	3	-
Brunei Darussalam	-	-	-	-	-	-
Bulgaria	2 328	1	-	2 372	45	-
Burkina Faso	233	-	555	-	-	788
Burundi	92	-	305	-	-	397
Cambodia	92	93	-	92	93	-
Cameroon	1 048	-	2 559	-	-	3 607
Canada	346 549	1 602	-	344 957	10	-
Cape Verde	92	-	194	286	-	-
Central African Republic	50	-	-	142	92	-
Chad	-	-	-	-	-	-
Chile	18 742	6	-	19 092	356	-
China	310 462	103	-	310 368	9	-
Colombia	12 223	13 880	-	-	1 657	-
Comoros	46	-	-	-	-	46
Congo	92	-	92	-	-	184
Cook Islands	92	-	305	-	-	397
Costa Rica	3 725	-	9 394	-	-	13 119

Schedule 1.2 (continued)

	Indicative contributions for 2008	Contributions received in advance as at 1 Jan 2008	Indicative contributions outstanding from prior periods	Remittances received in 2008	Indicative contributions received in advance for 2009	Indicative contributions receivable as at 31 December 2008
	A	B	C	D	A+C-B-D	A+C-B-D
Côte d'Ivoire	921	-	377	-	-	1 298
Croatia	5 820	-	1 945	7 766	1	-
Cuba	6 286	-	-	6 286	-	-
Cyprus	5 122	-	4 807	5 219	-	4 710
Czech Republic	32 711	33 332	-	-	621	-
Democratic People's Republic of Korea	815	-	1 863	-	-	2 678
Democratic Republic of the Congo	349	-	832	-	-	1 181
Denmark	86 026	854	-	170 671	85 499	-
Djibouti	92	-	305	-	-	397
Dominica	92	-	290	-	-	382
Dominican Republic	2 794	-	9 404	-	-	12 198
Ecuador	2 445	139	-	2 352	46	-
Egypt	10 244	133	-	-	-	10 111
El Salvador	2 328	-	1 426	-	-	3 754
Equatorial Guinea	233	36	-	-	-	197
Eritrea	92	-	252	344	-	-
Estonia	1 863	1 898	-	1 816	1 851	-
Ethiopia	349	-	364	1 007	294	-
European Community	230 239	-	80	230 284	-	35
Fiji	349	-	797	1 131	-	15
Finland	65 655	66 902	-	64 004	65 251	-
France	733 492	-	3 872	737 385	21	-
Gabon	931	931	-	-	-	-
Gambia	92	-	305	-	-	397
Georgia	349	382	-	94	127	-
Germany	998 439	4 938	-	1 012 469	18 968	-
Ghana	466	-	1 221	-	-	1 687
Greece	69 380	1 266	-	70 698	2 584	-
Grenada	92	-	-	92	-	-
Guatemala	3 725	3 797	-	-	72	-
Guinea	92	-	683	-	-	775
Guinea-Bissau	92	-	225	-	-	317
Guyana	92	230	-	-	138	-
Haiti	233	-	659	896	4	-
Honduras	582	-	945	1 503	-	24
Hungary	28 404	-	13 192	69 826	28 230	-
Iceland	4 307	3	-	4 361	57	-
India	52 384	-	131 940	-	-	184 324
Indonesia	18 742	19 098	-	-	356	-
Iran (Islamic Republic of)	20 954	-	41 833	-	-	62 787

Schedule 1.2 (continued)

	Indicative contributions for 2008	Contributions received in advance as at 1 Jan 2008	Indicative contributions outstanding from prior periods	Remittances received in 2008	Indicative contributions received in advance for 2009	Indicative contributions receivable as at 31 December 2008
	A	B	C	D	A+C-B-D	A+C-B-D
Ireland	51 802	51 803	-	51 482	51 483	-
Israel	48 775	-	-	-	-	48 775
Italy	591 241	2 426	-	588 831	16	-
Jamaica	1 164	-	2 423	2 408	-	1 179
Japan	1 935 181	642	-	1 934 594	55	-
Jordan	1 397	-	-	1 397	-	-
Kazakhstan	-	-	-	-	-	-
Kenya	1 164	-	21	1 186	1	-
Kiribati	92	-	305	-	-	397
Kuwait	21 186	-	47 769	47 469	-	21 486
Kyrgyzstan	92	-	305	805	408	-
Lao People's Democratic Republic	92	-	-	-	-	92
Latvia	2 095	2 135	-	2 042	2 082	-
Lebanon	3 958	-	3 472	-	-	7 430
Lesotho	92	92	-	209	209	-
Liberia	92	-	305	-	-	397
Libyan Arab Jamahiriya	7 217	-	8 592	-	-	15 809
Liechtenstein	1 164	-	560	1 746	22	-
Lithuania	3 609	3 678	-	-	69	-
Luxembourg	9 895	4	-	10 079	188	-
Madagascar	233	-	290	216	-	307
Malawi	92	-	305	489	92	-
Malaysia	22 118	22 508	-	21 576	21 966	-
Maldives	92	184	-	-	92	-
Mali	92	90	-	94	92	-
Malta	1 979	-	-	2 017	38	-
Marshall Islands	92	-	257	-	-	349
Mauritania	92	-	256	-	-	348
Mauritius	1 280	1 305	-	-	25	-
Mexico	262 735	-	34 982	267 726	-	29 991
Micronesia (Federated States of)	92	17	-	-	-	75
Monaco	349	14	-	335	-	-
Mongolia	92	92	-	-	-	-
Montenegro	92	-	-	184	92	-
Morocco	4 889	-	10 697	-	-	15 586
Mozambique	92	-	129	221	-	-
Myanmar	582	-	1 878	-	-	2 460
Namibia	698	-	-	698	-	-
Nauru	92	-	305	-	-	397
Nepal	349	-	855	-	-	1 204
Netherlands	218 034	-	13 576	231 586	-	24

Schedule 1.2 (continued)

	Indicative contributions for 2008	Contributions received in advance as at 1 Jan 2008	Indicative contributions outstanding from prior periods	Remittances received in 2008	Indicative contributions <u>received in</u> <u>advance</u> for 2009	Indicative contributions <u>receivable</u> as at 31 December 2008
	A	B	C	D	A+C-B-D	A+C-B-D
New Zealand	29 801	29 802	-	29 592	29 593	-
Nicaragua	233	-	421	-	-	654
Niger	92	-	305	-	-	397
Nigeria	5 588	-	5 580	-	-	11 168
Niue	92	-	305	-	-	397
Norway	91 032	-	8 894	99 928	2	-
Oman	8 498	8 659	-	8 284	8 445	-
Pakistan	6 868	-	13 603	-	-	20 471
Palau	92	-	257	349	-	-
Panama	2 677	-	6 269	8 946	-	-
Papua New Guinea	233	-	799	-	-	1 032
Paraguay	582	-	2 848	-	-	3 430
Peru	9 080	-	26 459	-	-	35 539
Philippines	9 080	-	11 704	20 784	-	-
Poland	58 321	59 429	-	-	1 108	-
Portugal	61 347	-	61 257	122 606	2	-
Qatar	9 895	10 051	-	19 847	20 003	-
Republic of Korea	252 957	-	216 700	277 233	-	192 424
Republic of Moldova	92	-	116	-	-	208
Romania	8 149	2	-	8 147	-	-
Russian Federation	139 691	47	-	139 648	4	-
Rwanda	92	-	-	-	-	92
Saint Kitts and Nevis	46	-	-	118	72	-
Saint Lucia	92	-	19	203	92	-
Saint Vincent and the Grenadines	92	-	296	-	-	388
Samoa	92	67	-	25	-	-
San Marino	-	-	-	-	-	-
Sao Tome and Principe	38	-	-	-	-	38
Saudi Arabia	87 074	81 543	-	-	-	5 531
Senegal	466	-	1 125	-	-	1 591
Serbia	2 343	-	-	2 343	-	-
Seychelles	233	242	-	-	9	-
Sierra Leone	92	-	102	-	-	194
Singapore	40 394	6 571	-	73 969	40 146	-
Slovakia	7 334	2	-	7 471	139	-
Slovenia	11 175	-	1 256	12 432	1	-
Solomon Islands	92	-	305	-	-	397
South Africa	33 759	1 577	-	32 183	1	-
Spain	345 502	-	40 687	392 866	6 677	-
Sri Lanka	1 863	274	-	3 694	2 105	-

Schedule 1.2 (continued)

	Indicative contributions for 2008	Contributions received in advance as at 1 Jan 2008	Indicative contributions outstanding from prior periods	Remittances received in 2008	Indicative contributions received in advance for 2009	Indicative contributions receivable as at 31 December 2008
	A	B	C	D	A+C-B-D	A+C-B-D
Sudan	921	-	2 415	-	-	3 336
Suriname	92	-	-	-	-	92
Swaziland	233	237	-	-	4	-
Sweden	124 674	-	3 951	128 628	3	-
Switzerland	141 553	22	-	141 535	4	-
Syrian Arab Republic	1 863	-	4 991	1 898	-	4 956
Tajikistan	-	-	-	-	-	-
Thailand	21 652	7	-	21 646	1	-
The former Yugoslav Republic of Macedonia	582	-	-	1 160	578	-
Timor-Leste	-	-	-	-	-	-
Togo	92	-	305	-	-	397
Tonga	65	-	-	-	-	65
Trinidad and Tobago	3 143	-	1 240	-	-	4 383
Tunisia	3 609	-	3 601	-	-	7 210
Turkey	-	-	-	-	-	-
Turkmenistan	698	-	1 307	1 249	-	756
Tuvalu	92	-	305	-	-	397
Uganda	349	-	1 482	-	-	1 831
Ukraine	5 238	-	-	5 239	1	-
United Arab Emirates	35 155	12	-	35 791	648	-
United Kingdom of Great Britain and Northern Ireland	773 188	257	-	787 620	14 689	-
United Republic of Tanzania	698	-	725	-	-	1 423
United States of America	-	-	-	-	-	-
Uruguay	3 143	1	-	3 142	-	-
Uzbekistan	931	-	2 669	903	-	2 697
Vanuatu	92	184	-	-	92	-
Venezuela (Bolivarian Republic of)	23 282	21 640	-	1 049	-	593
Viet Nam	2 794	1	-	5 570	2 777	-
Yemen	815	-	1 949	-	-	2 764
Zambia	92	184	-	-	92	-
Zimbabwe	-	-	-	-	-	-
Total	9 209 561	515 726	818 464	9 152 075	441 759	801 983

G. Schedule 2.1
Status of voluntary contributions for the biennium 2008–2009 as at 31 December 2008
(United States dollars)

Member States or Parties and the related trust funds	Voluntary contributions received in 2008
I. Trust Fund for the Core Budget of the UNFCCC (FCA)	
Austria	47 170
Germany	1 205 877
Total Trust Fund for the Core Budget of the UNFCCC	1 253 047
II. Trust Fund for Participation in the UNFCCC Process	
Australia	764 000
Austria	15 430
Belgium	6 990
Canada	206 845
Denmark	2 163 207
European Community	331 026
France	138 726
Germany	593 497
Iceland	7 000
Ireland	150 000
Japan	20 000
Luxembourg	31 220
Netherlands	550 314
New Zealand	78 405
Norway	926 257
Spain	637 850
Sweden	296 700
United Kingdom of Great Britain and Northern Ireland	533 794
United States of America	345 146
Total Trust Fund for Participation in the UNFCCC Process	7 796 407
III. Trust Fund for Supplementary Activities (FRA)	
Australia	214 709
Austria	352 735
Belgium	25 853
Canada	1 058 433
Denmark	4 189 451
European Community	177 515
Finland	1 203 179
France	270 699
Global Environment Facility	122 830

Schedule 2.1 (continued)

Member States or Parties and the related trust funds	Voluntary contributions received in 2008
Germany	2 027 846
Hungary	6 500
Iceland	3 000
Ireland	94 340
Italy	100 000
Japan	1 399 879
Latvia	4 000
Luxembourg	81 640
Malta	9 434
Netherlands	634 017
New Zealand	202 994
Norway	8 932 074
Romania	139 276
Slovakia	13 780
Spain	2 096 975
Sweden	539 179
United Nations Environment Programme	10 000
United Kingdom of Great Britain and Northern Ireland	1 358 280
United States of America	118 743
Total income received in 2008	25 387 361
Add: Contribution received in 2007 under FCA reallocated to FRA in 2008 ^a	52 918
Less: Contribution received in 2007 under FRA but allocated to ITL in 2008 ^b	(239 820)
Total Trust Fund for Supplementary Activities	25 200 459

IV. Trust Fund for the Clean Development Mechanism

Austria	15 552
Belgium	57 377
Canada	1 973
Spain	38 700
Sweden	10 975
United Kingdom of Great Britain and Northern Ireland	49 762
Total Trust Fund for the Clean Development Mechanism	174 339

Schedule 2.1 (continued)

Member States or Parties and the related trust funds	Voluntary contributions received in 2008
V. Trust Fund for the International Transaction Log	
Belgium	44 318
Czech Republic	8 081
France	266 924
Germany	20
Iceland	505
Italy	216 239
Japan	69 155
Portugal	20,805
Ukraine	1 726
United Kingdom of Great Britain and Northern Ireland	271 217
Total Trust Fund for the International Transaction Log	898 990
VI. Trust Fund for the Special Annual Contribution from the Government of Germany	
Germany	2 734 393
Total Trust Fund for the Special Annual Contribution from Germany	2 734 393
VII. Special account for conferences and other recoverable costs	
Government of Poland	2,132,275
Total special account for conferences and other recoverable costs	2 132 275
TOTAL VOLUNTARY CONTRIBUTIONS	40 189 910

^a USD 52,918 was received from Belgium in 2007 and reported as income under FCA but was reallocated to FRA in 2008.

^b USD 239,820 was received from Spain in 2007 and reported as income under FRA but was reallocated to ITL in 2008.

H. Schedule 2.2
Status of fees for the clean development mechanism (CDM) and joint implementation (JI)
for the biennium 2008–2009 for the year ended 31 December 2008
(United States dollars)

Type of income	Received in 2008
CDM accreditation process related fees	17 372
CDM accreditation fees	74 975
CDM methodologies fees	66 548
CDM share of proceeds	22 195 893
CDM project registration fees	17 065 667
JI determination fees	320 754
Total	39 741 209

I. Schedule 2.3
Status of contributions for the international transaction log (ITL)
for the biennium 2008–2009 for the year ended 31 December 2008
(United States dollars)

	Indicative contributions for 2008	Contributions received in advance as at 1 January 2008	Indicative contributions outstanding from prior periods	Remittances received in 2008	Indicative contributions received in advance for 2009	Indicative contributions receivable as at 31 December 2008
	A	B	C	C	C–A–B	A–B–C
Australia	18 060			0		18 060
Austria	70 290			70 290	0	
Belgium	87 345			87 405	60	
Bulgaria	1 575	1 575		0		
Canada	201 420			201 420		
Croatia	0			0	0	
Czech Republic	22 275			22 275		
Denmark	58 545			118 227	59 682	
Estonia	1 260	1 260		1 285	1 285	
European Community	118 890			118 855		35
Finland	44 685	44 660		0		25
France	472 365			472 365	0	
Germany	679 635			679 635	0	
Greece	47 205			47 205	0	
Hungary	19 350			39 083	19 733	
Iceland	32 670			65 986	33 316	
Ireland	35 280	35 280		35 978	35 978	
Italy	402 480			402 480	0	
Japan	661 500			661 500		
Latvia	1 440	1 440		1 468	1 468	
Liechtenstein	8 325			8 325	0	
Lithuania	2 475			2 475	0	
Luxembourg	6 750			6 750	0	
Monaco	8 010			8 010	0	
Netherlands	148 410	148 410		151 336	151 336	
New Zealand	42 525	42 500		43 391	43 366	
Norway	102 690	102 660		104 715	104 685	
Poland	39 690	39 650		0		40
Portugal	41 760			41 760	0	
Romania	5 535			5 535	0	
Russian Federation	121 455			0		121 455
Slovakia	4 995	4 995		5 094	5 094	
Slovenia	7 605			15 360	7 755	
Spain	235 170	235 170		239 820	239 820	
Sweden	84 870			84 870		
Switzerland	122 175			122 175		
Ukraine	33 030			33 030	0	
United Kingdom of Great Britain and Northern Ireland	526 320			526 320	0	
Total	4 518 060	657 600	0	4 424 423	703 578	139 615

IV. Notes to the financial statements

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

The permanent secretariat of the UNFCCC was established in January 1996 for the following purposes:

- (a) To make arrangements for sessions of the COP 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 the provisions of the Convention and the Kyoto Protocol;
- (d) To prepare reports on its activities and present them to the COP;
- (e) To ensure the necessary coordination with the secretariats of other relevant international bodies;
- (f) To enter, under the overall guidance of the COP, 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 COP.

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 UNFCCC 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 System Accounting Standards, Revision VIII, apply.

(b) **Currency**

All amounts are expressed in thousands of United States dollars 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 expensed in the year of purchase.

(d) **Fund accounting**

The UNFCCC 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 COP.

(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 to 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**

Cash and term deposits include all bank deposits and cash. All cash receipts are handled and deposited by the United Nations Office at Geneva. All term deposits are placed in pooled accounts and invested by the United Nations Treasury in accordance with the United Nations investment policies and guidelines. The UNFCCC operates an imprest account in euros to facilitate the daily subsistence allowance disbursements to funded participants in the sessions of the subsidiary bodies and related local expenditures in Bonn, Germany.

(i) **Income recognition**

(i) Indicative contributions from Parties to the Convention

Income from indicative contributions from Parties to the Convention is recognized on an accruals basis based on the budget approved by the COP.

(ii) Voluntary contributions

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

(iii) Interest income

Interest income is recognized on the basis of amounts accrued and received from the 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.

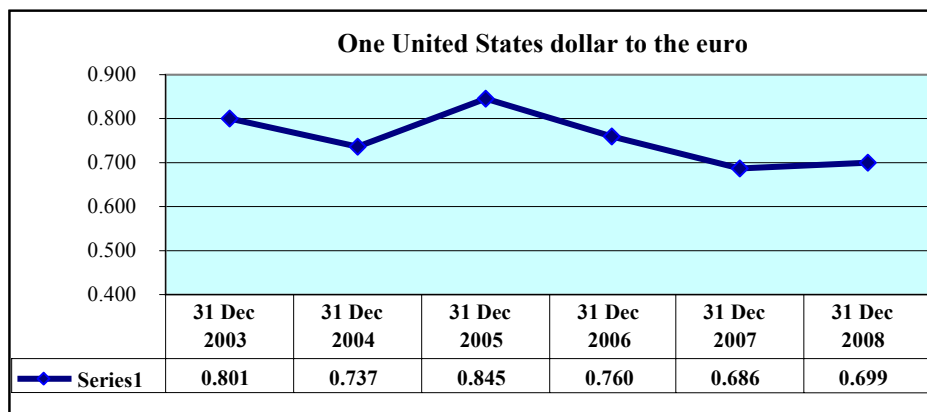
(j) **Currency exchange**

The financial statements of the UNFCCC are presented in United States dollars. As per the 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 respective trust fund.

Aside from the United States dollar, the euro is the other main operating currency of the UNFCCC. Figure 4 provides the actual United Nations operational rates of exchange of one United States dollar against the euro.

Figure 4. Exchange rates



Note 3: Budget

Under the financial procedures adopted by the COP, the Executive Secretary prepares the administrative core budget for the following biennium and submits it to the COP for its consideration and approval. The approved budget constitutes the authority to the Executive Secretary to incur obligations and make payments for 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 COP. For the biennium 2008–2009, the COP approved a core budget of USD 54.03 million, of which USD 27.03 was for 2008. This amount includes overheads and adjustments to the working capital reserve. Parties make contributions to the core budget 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 as taken note of by the COP thirteenth session.

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 approved 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. The income from indicative contributions amounted to USD 29.5 million for 2008, of which USD 25.0 million related to the core budget and USD 4.5 million to the ITL in line with the respective budgets.

Income from voluntary contributions comprises funding provided by Parties to support mandated activities which are not covered under the core budget. A total of USD 40.19 million was received during the year, of which USD 2.13 million related to the special account for conferences and other recoverable costs. Schedule 2.1 provides an analysis of voluntary contributions during the year.

Income from the CDM and joint implementation includes fee-based income to finance CDM activities made up of: (1) accreditation fees from commercial bodies to become designated operational entities to validate CDM project activities; (2) registration fees charged for the formal acceptance by the CDM Executive Board of a validated project as a CDM project activity; (3) methodology fees for the proposal of a new methodology to the Executive Board for consideration and approval; and (4) share of proceeds used to pay the administrative fee according to the size of the project. CDM and joint implementation (JI) income also includes accreditation fees and fees for processing verification reports to cover administrative costs relating to the activities of the Joint Implementation Supervisory Committee. The total CDM fees in 2008 amounted to USD 39.41 million and the income from JI amounted to USD 321,000.

Other income including interest and miscellaneous income includes interest income received and receivable from fixed, term and bank deposits, refunds of expenditures charged to prior financial periods and net gains on exchange. Interest income amounted to USD 3.37 million during the year and other income amounted to USD 0.79 million.

Note 5: Expenditures

The total expenditure of USD 71.18 million in Statement I excludes programme support costs totalling USD 7.63 million, but includes the net increase in unliquidated obligations of USD 2 million during the period, which increased from USD 6.70 million as at 1 January 2008 to USD 8.70 million as at 31 December 2008.

Salary and personnel costs include salaries and common staff costs of 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, who are termed as consultants. Travel includes travel of staff during official missions and of participants. Contractual services include expenses for conference servicing, external printing and staff training. General operating expenses costs include communications 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 grants provided under the fellowship programme.

Note 6: Write-offs

There were no write-offs recorded during the reporting period. Losses arising from currency conversions were offset against exchange gains and accounted for under income and expenditure.

Note 7: Refunds to donors

Refunds to donors represent balances transferred back to donors in accordance with specific donor agreements. The refund of USD 45,509 under the Trust Fund for the Special Annual Contribution from the Government of Germany represents the unspent balance from the 2006–2007 biennium, which was refunded in 2008. 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, all cash balances are administered and invested by the United Nations in an investment pool. As at 31 December 2008, the investment pool contained the equivalent of USD 507.06 million, comprising EUR 32.69 million and USD 460.29 million. The UNFCCC balance of USD 122.27 million represented 24.11 per cent of the total investment pool. Table 13 provides further analysis of the cash balances.

Table 13. Cash and term deposits
(thousands of United States dollars)

	31 December
Cash and short-term deposits	2008
United Nations Office at Geneva	122 268
Imprest cash account	183
Imprest participation account	27
Total	122 478

Note 9: Accounts receivable

Outstanding contributions: Table 14 provides a summary of the total outstanding contributions for each year and expresses them as a proportion of the overall total outstanding contributions to date. For detailed ageing analysis of the outstanding indicative contributions receivable from Parties both for the Convention and for the Kyoto Protocol, refer to annex I.

Table 14. Ageing analysis of outstanding contributions receivable
(thousands of United States dollars)

Outstanding contributions	Before 1 January 2004	2004	2005	2006	2007	2008	Total as at 31 December 2008
Convention	97	80	101	112	121	483	994
Kyoto Protocol	-	-	48	131	149	474	802
Total	97	80	149	243	270	957	1 796
Proportion of the total outstanding contributions to date	5.4%	4.5%	8.3%	13.5%	15.0%	53.3%	100.0%

Other accounts receivable: Table 15 provides details of other accounts receivable shown in Statement II. These are amounts that were owed to the UNFCCC.

Table 15. Other accounts receivable
(thousands of United States dollars)

Type of accounts receivable	31 December 2008
Advances to United Nations Volunteers	1 466
Education grants advances	527
Travel advances	548
Value added tax	355
Other third-party advances	2 822
Others	100
Subtotal	5 818
Project clearing – direct cash remittances	155
TOTAL	5 973

Note 10: Other accounts payable

Table 16 presents the detail of other accounts payable in Statement II.

Table 16. Other accounts payable
(thousands of United States dollars)

Type of accounts payable	31 December 2008
Unpaid invoices	78
Travel agent	26
Repatriation grants payable	34
Reserve for appendix D	436
Other	17
Total	591

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 for the core budget is maintained at 8.3 per cent of the approved budget for 2008, representing one month of approved expenditure.

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

Table 17. Basis of establishment of operating reserves

Trust funds	Basis
Supplementary Activities	15% of total annual expenditure
International Transaction Log	15% of total annual 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 programme support income earned

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. The UNFCCC did not, however, retain programme support costs under the Trust Fund for Technical Cooperation, following a bilateral agreement with UNFIP, owing to its limited involvement in the implementation, which was assigned to UNDP, UNCTAD and UNIDO. There were no movements on this trust fund during the period.

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 the income and expenditure statement. 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 value-added tax and maintenance charges. Table 18 provides an analysis of the non-expendable assets.

Table 18. Inventory of non-expendable assets
(net original cost or market value in United States dollars, excluding VAT)

	Balance as at 1 January 2008	Purchases during the year	Disposals during the period	Adjustments and coorections	Net increase or (Decrease)	Balance as at 31 December 2008
ICT hardware and software						
Hardware	3 412 433	368 273			368 273	3 780 706
Software	1 670 616	225 728			225 728	1 896 344
Total information and communication technology	5 083 049	594 001	0	0	594 001	5 677 050
Other non-expendable assets						
Category A ^a	133 094	8 927			8 927	142 021
Category B ^b	42 492	3 575			3 575	46 067
Category C ^c	404 841	2 407			2 407	407 248
Total other non-expendable assets	580 427	14 909	0	0	14 909	595 336
TOTAL NON-EXPENDABLE ASSETS	5 663 476	608 910	0	0	608 910	6 272 386

^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.

A significant inventory of unusable information and communication technology hardware was in the process of disposal at the end of 2008. Cumulative costs of other non-expendable assets were erroneously included as purchases during 2006–2007. This has now been corrected and table 18 has been adjusted to reflect the correct balance brought forward of USD 580,427, instead of USD 1,479,569 as reflected in the audited financial statements.

Note 14: End-of-service and post retirement benefits

Upon end of service, eligible staff members are entitled to ASHI coverage and to be paid for any unused leave days up to a maximum of 60 days and repatriation benefits based on the number of years of service. Effective for the 2006–2007 biennium, all three types of liabilities are recognized in the financial statements.

- (a) In order to gain a better understanding of the financial dimensions of liabilities for ASHI, which is a defined benefit plan, United Nations Headquarters engaged the services of a consulting actuary to carry out an actuarial valuation of ASHI benefits. The major assumptions used by the actuary were: a discounted rate of 5.5 per cent; health care escalation rates of 9.5 per cent in 2008 for United States of America medical plans, grading down to 5.0 per cent in 2015 and later years, and 5.7 per cent in 2008 for medical plans outside the United States, grading down to 4.5 per cent in 2012 and later years; and retirement, withdrawal and mortality assumptions consistent with those used by the United Nations Joint Staff Pension Fund (UNJSPF) in making its own actuarial valuation.
- (b) 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 2008. The organization's total liability for such unpaid accumulated annual leave as at 31 December 2008 was estimated at USD 2.5 million.
- (c) 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 at 31 December 2008 is estimated at USD 2 million.

Table 19. 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 Clean Development Mechanism	Trust Fund for the International Transaction Log	Trust Fund for the Special Annual Contribution from the Government of Germany	Special account for UNFCCC programme support costs	Total
End-of-service health insurance (ASHI)	6,322	1,936	4,841	399	342	2,677	16,517
Accrued accumulated annual leave	976	299	747	62	53	413	2,550
Accrued repatriation benefits	770	236	589	49	42	326	2,011
Total hypothetical apportionment	8,068	2,471	6,177	510	437	3,416	21,078
Available reserves (31 December 2008)	10,062	22,815	16,989	2,255	394	5,650	58,165
Hypothetical balance of cumulative surplus	1,994	20,344	10,812	1,745	(43)	2,234	37,087
Staff numbers as at 31 December 2008	111	34	85	7	6	47	290
Proportion of apportionment of liability	38.3%	11.7%	29.3%	2.4%	2.1%	16.2%	100.0%

The breakdown of the liabilities in table 19 is only indicative. It does not take account of the individual circumstances of each of the staff members. The apportionment is provided as a hypothetical indication of the impact the cumulative liabilities would have on the available cumulative surpluses if fully funded.

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

The UNFCCC is a member organization of the UNJSPF, which was established by the United Nations General Assembly to provide retirement, death, disability and related benefits. The UNJSPF 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 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: Other donations in kind

There were no donations in kind during the period.

Note 17: Special account for conferences and other recoverable costs

The special account for conferences and other recoverable costs has been set up on the basis of no cost to the UNFCCC. Table 20 provides further details in addition to the information contained in Statements I–III.

Table 20. Analysis of expenditure
(thousands of United States dollars)

Fourteenth session of the Conference of the Parties – Poznan, Poland (COP 14)	
Income received from the Government of Poland	2 132
Expenditures	
Travel – staff to meetings	753
Travel – Secretary-General and personal staff	6
Other official travel of staff	50
General temporary assistance – salaries	12
Rental of office equipment	8
Rental of conference servicing equipment	6
Freight and related costs	22
Total expenditures	857
Balance as at 31 December 2008	1 275
Thirteenth session of the Conference of the Parties – Bali, Indonesia (COP 13)	
Balance brought forward as at 1 January 2008	499
Prior period savings	248
Total balance available in 2008	747
Expenditures	
Travel – staff to meetings	44
Other official travel of staff	3
Maintenance of other furniture and equipment	2
Total expenditure	49
Balance as at 31 December 2008	698
Twelfth session of the Conference of the Parties – Nairobi, Kenya (COP 12)	
Balance brought forward as at 1 January 2008	878
Expenditures	
Rental and installation of conference servicing equipment	714
Administrative costs (5% of total expenditures)	164
Total expenditure	878
Balance as at 31 December 2008	-
Secretariat office moves between locations	
Balance brought forward as at 1 January 2008	48
Total expenditure	-
Balance as at 31 December 2008	48

(continued)

	Ageing analysis of the outstanding contributions receivable								Total outstanding contributions receivable as at 31 Dec 2008
	Before 1 Jan 2002	2002	2003	2004	2005	2006	2007	2008	
India	-	-	-	-	-	-	-	69 360	69 360
Iran (Islamic Republic of)	-	-	-	25 616	25 187	24 058	27 308	27 764	129 933
Israel	-	-	-	-	-	-	-	64 608	64 608
Italy	-	-	-	-	-	-	-	15 705	15 705
Jamaica	-	-	-	-	-	-	15	1 542	1 557
Kazakhstan	-	-	-	-	-	-	-	15	15
Lao People's Democratic Republic	-	-	-	-	-	-	-	158	158
Lebanon	-	-	-	-	-	3 271	5 158	5 244	13 673
Liberia	-	-	-	-	147	157	156	158	618
Libyan Arab Jamahiriya	4 992	8 699	8 526	21 538	21 175	20 227	9 406	9 563	104 126
Madagascar	-	-	-	-	-	-	-	100	100
Marshall Islands	-	-	-	-	165	157	156	158	636
Mauritania	1 344	134	131	167	165	157	156	158	2 412
Mexico	-	-	-	-	-	-	-	56 708	56 708
Morocco	-	-	-	-	-	-	6 372	6 478	12 850
Myanmar	-	-	192	1 632	1 605	1 532	759	771	6 491
Nauru	414	134	131	167	165	157	156	158	1 482
Nepal	298	519	509	653	642	613	455	463	4 152
Nicaragua	-	-	-	-	-	-	232	308	540
Niger	-	-	127	167	165	157	156	158	930
Nigeria	-	-	-	-	-	-	7 282	7 404	14 686
Niue	-	-	-	-	44	157	156	158	515
Pakistan	-	-	-	3 341	8 823	8 428	8 951	9 100	38 643
Palau	-	-	-	-	-	-	-	26	26
Papua New Guinea	-	-	-	-	-	459	303	308	1 070
Paraguay	7 285	2 077	2 036	1 958	1 925	1 839	759	771	18 650
Peru	-	-	-	-	14 759	14 098	11 833	12 031	52 721
Republic of Moldova	-	-	-	-	-	-	156	158	314
Rwanda	-	-	-	-	-	-	-	158	158
Saint Vincent and the Grenadines	914	134	131	167	165	157	156	158	1 982
Sao Tome and Principe	-	-	-	139	165	157	156	158	775
Senegal	-	-	-	-	796	766	607	617	2 786
Sierra Leone	1 779	134	131	167	165	157	156	158	2 847
Solomon Islands	218	134	131	167	165	157	156	158	1 286

(continued)

	Ageing analysis of the outstanding contributions receivable								Total outstanding contributions receivable as at 31 Dec 2008
	Before 1 Jan 2002	2002	2003	2004	2005	2006	2007	2008	
Sudan	4 272	779	764	1 305	1 283	1 226	1 517	1 542	12 688
Suriname	-	-	-	-	-	-	-	158	158
Syrian Arab Republic	-	-	-	-	-	4 896	2 427	2 468	9 791
Timor-Leste	-	-	-	-	-	-	-	158	158
Togo	1 860	134	131	167	165	157	156	158	2 928
Tonga	-	-	-	-	-	-	-	12	12
Trinidad and Tobago	-	-	-	-	-	-	-	4 165	4 165
Turkmenistan	-	-	-	-	-	-	59	925	984
Tuvalu	-	-	-	25	165	157	156	158	661
Uganda	-	-	229	979	963	919	455	463	4 008
United Republic of Tanzania	-	-	-	-	-	-	-	539	539
United States of America	-	-	-	-	-	-	-	113 826	113 826
Uruguay	-	-	4 678	7 832	7 700	7 355	4 096	4 165	35 826
Uzbekistan	-	-	-	-	-	-	-	28	28
Yemen	4 849	909	764	979	963	919	1 062	1 080	11 525
Zimbabwe	-	-	-	1 142	1 123	1 073	1 214	1 234	5 786
Total	52 875	18 225	25 496	80 460	101 025	111 926	120 691	483 360	994 058
Proportion of total outstanding	5.3%	1.8%	2.6%	8.1%	10.2%	11.3%	12.1%	48.6%	100.00%

Annex II

**Ageing analysis of outstanding indicative contributions to the Kyoto Protocol
as at 31 December 2008**
(United States dollars)

	Analysis of the outstanding contributions receivable				Total outstanding contributions receivable as at
	2005	2006	2007	2008	31 Dec 2008
Algeria	3 547	9 371	9 920	9 895	32 733
Austria	-	-	-	16	16
Bahrain	-	-	-	3 778	3 778
Bangladesh	653	1 233	906	921	3 713
Benin	28	247	117	92	484
Bolivia	159	1 110	700	698	2 667
Bosnia and Herzegovina	-	-	-	-	-
Botswana	-	-	-	1 630	1 630
Burkina Faso	75	247	233	233	788
Burundi	65	123	117	92	397
Cameroon	523	986	1 050	1 048	3 607
Comoros	-	-	-	46	46
Congo	-	-	92	92	184
Cook Islands	65	123	117	92	397
Costa Rica	1 960	3 699	3 735	3 725	13 119
Côte d'Ivoire	-	-	377	921	1 298
Cyprus	-	-	-	4 710	4 710
Democratic People's Republic of Korea	-	1 046	817	815	2 678
Democratic Republic of the Congo	112	370	350	349	1 181
Djibouti	65	123	117	92	397
Dominica	50	123	117	92	382
Dominican Republic	2 287	4 316	2 801	2 794	12 198
Egypt	-	-	-	10 111	10 111
El Salvador	-	-	1 426	2 328	3 754
Equatorial Guinea	-	-	-	197	197
European Community	-	-	-	35	35
Fiji	-	-	-	15	15
Gambia	65	123	117	92	397
Ghana	261	493	467	466	1 687
Guinea	196	370	117	92	775
Guinea-Bissau	-	108	117	92	317
Honduras	-	-	-	24	24
India	27 511	51 910	52 519	52 384	184 324
Iran (Islamic Republic of)	1 466	19 359	21 008	20 954	62 787
Israel	-	-	-	48 775	48 775
Jamaica	-	-	15	1 164	1 179
Kiribati	65	123	117	92	397
Kuwait	-	-	300	21 186	21 486
Lao People's Democratic Republic	-	-	-	92	92
Lebanon	-	-	3 472	3 958	7 430
Liberia	65	123	117	92	397
Libyan Arab Jamahiriya	-	1 356	7 236	7 217	15 809
Madagascar	-	-	74	233	307

(continued)

	Analysis of the outstanding contributions receivable				Total outstanding contributions receivable as at 31 Dec 2008
	2005	2006	2007	2008	
Marshall Islands	17	123	117	92	349
Mauritania	16	123	117	92	348
Mexico	-	-	-	29 991	29 991
Micronesia (Federated States of)	-	-	-	75	75
Morocco	-	5 795	4 902	4 889	15 586
Myanmar	61	1 233	584	582	2 460
Nauru	65	123	117	92	397
Nepal	12	493	350	349	1 204
Netherlands	-	-	-	24	24
Nicaragua	65	123	233	233	654
Niger	65	123	117	92	397
Nigeria	-	-	5 580	5 588	11 168
Niue	65	123	117	92	397
Pakistan	-	6 717	6 886	6 868	20 471
Papua New Guinea	196	370	233	233	1 032
Paraguay	784	1 480	584	582	3 430
Peru	6 012	11 344	9 103	9 080	35 539
Republic of Korea	-	-	-	192 424	192 424
Republic of Moldova	-	-	116	92	208
Rwanda	-	-	-	92	92
Saint Vincent and the Grenadines	56	123	117	92	388
Sao Tome and Principe	-	-	-	38	38
Saudi Arabia	-	-	-	5 531	5 531
Senegal	41	617	467	466	1 591
Sierra Leone	-	-	102	92	194
Solomon Islands	65	123	117	92	397
Sudan	523	986	906	921	3 336
Suriname	-	-	-	92	92
Syrian Arab Republic	-	1 226	1 867	1 863	4 956
Togo	65	123	117	92	397
Tonga	-	-	-	65	65
Trinidad and Tobago	-	-	1 240	3 143	4 383
Tunisia	-	-	3 601	3 609	7 210
Turkmenistan	-	-	58	698	756
Tuvalu	65	123	117	92	397
Uganda	392	740	350	349	1 831
United Republic of Tanzania	-	25	700	698	1 423
Uzbekistan	-	832	934	931	2 697
Venezuela (Bolivarian Republic of)	-	-	-	593	593
Yemen	392	740	817	815	2 764
Total	48 175	130 910	149 334	473 564	801 983
Proportion of total outstanding	6.0%	16.3%	18.6%	59.0%	100.0%
