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Item 7 (b) of the provisional agenda

#### Programme and budget

Financial performance for the Convention trust funds

## Unaudited financial statements for the Convention trust funds for the biennium 2010–2011 as at 31 December 2010

Note by the secretariat\*

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\* Please note that this document is issued as received, after formatting by the secretariat and without formal editing.



SECRETARIAT OF THE CONVENTION TO COMBAT DESERTIFICATION  
SECRETARIAT DE LA CONVENTION SUR LA LUTTE CONTRE LA DESERTIFICATION



## I CERTIFICATION OF THE FINANCIAL STATEMENTS

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

*(Signed)*  
**Luc Gnacadja**  
Executive Secretary  
31 March 2011

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UNITED NATIONS CONVENTION TO COMBAT DESERTIFICATION  
Statement of income and expenditures and changes in reserves and fund balances  
For the biennium 2010-2011 ending 31 December 2010  
(Expressed in United States Dollars)

	SCHEDULE/ NOTE REFERENCE	TRUST FUND FOR THE CORE BUDGET OF THE UNCCD (UXA)		TRUST FUND FOR PARTICIPATION OF REPRESENTATIVES OF STATE PARTIES IN THE SESSION OF THE UNCCD CONFERENCE (UVA)		TRUST FUND FOR VOLUNTARY FINANCING OF ACTIVITIES UNDER THE UNCCD (UWA)	
		2010-2011	2008-2009	2010-2011	2008-2009	2010-2011	2008-2009
<b>INCOME:</b>							
Assessed Contributions	Note 2 f(i)	11.064.358	21.614.624		-		-
Voluntary Contributions	Note 2 f(ii), Sch. 1.2	670.287	1.438.682	816.347	1.590.580	2.028.430	5.548.848
Programme Support Costs income	Note 11						
Other/Miscellaneous Income:							
Interest income	Note 2 f(iii)	20.763	116.215	2.514	33.542	8.486	162.334
Miscellaneous	Note 2 f(iv)	29.186	519		2.156	7.987	2.468
<b>TOTAL INCOME</b>	Note 2 f(v)	<b>11.784.594</b>	<b>23.170.040</b>	<b>818.861</b>	<b>1.626.278</b>	<b>2.044.903</b>	<b>5.713.650</b>
<b>EXPENDITURE:</b>							
Staff and other personnel costs		4.634.719	10.056.521		-	1.221.809	2.823.940
Travel		591.323	986.531	74.454	1.762.036	131.369	694.268
Contractual services		171.936	291.172	33.684	-	114.696	174.716
Operating expenses		1.734.934	1.155.884	56.023	35.994	239.402	235.786
Acquisitions	Note 12	119.126	54.174		-	43	-
Fellowships, grants and other		2.821.600	5.606.729		-	498.995	1.033.417
<b>Total expenditure</b>		<b>10.073.638</b>	<b>18.151.011</b>	<b>164.161</b>	<b>1.798.030</b>	<b>2.206.314</b>	<b>4.962.127</b>
Programme support costs		1.085.408	2.229.628	14.058	227.747	261.364	598.805
<b>TOTAL EXPENDITURES</b>		<b>11.159.046</b>	<b>20.380.639</b>	<b>178.219</b>	<b>2.025.777</b>	<b>2.467.678</b>	<b>5.560.932</b>
<b>EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE</b>		<b>625.548</b>	<b>2.789.401</b>	<b>640.642</b>	<b>(399.499)</b>	<b>(422.775)</b>	<b>152.718</b>
Non-budgeted accrued expenses for end-of-service and post-retirement benefits	Note 13	(431.166)	962.833	-	-	(6.814)	88.920
Other prior period adjustments		-	-	(5.977)	(1.405)	-	-
<b>NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE</b>		<b>194.382</b>	<b>3.752.234</b>	<b>634.665</b>	<b>(400.904)</b>	<b>(429.589)</b>	<b>241.638</b>
Savings on or cancellation of prior periods' obligations		348.621	569.292		3.939	14.083	179.198
Transfers (to)/from other funds	Note 6		-	111.737	139.030	10.000	(139.030)
Refund to donors	Note 4		-	-	-	(16.159)	(120.631)
Other adjustments to reserves and fund balances -- Global Mechanism & other		-	(548.588)	-	-	-	(63.055)
Other adjustments to reserves and fund balances -- unfunded end-of-service and post-retirement benefits -- prior period adjustments	Note 13	-	-	-	-	-	-
<b>RESERVES AND FUND BALANCES: BEGINNING OF PERIOD</b>		<b>1.266.065</b>	<b>(2.506.873)</b>	<b>518.299</b>	<b>776.234</b>	<b>3.132.833</b>	<b>3.034.713</b>
<b>RESERVES AND FUND BALANCES: END OF PERIOD</b>		<b>1.809.068</b>	<b>1.266.065</b>	<b>1.264.701</b>	<b>518.299</b>	<b>2.711.168</b>	<b>3.132.833</b>

UNITED NATIONS CONVENTION TO COMBAT DESERTIFICATION  
Statement of income and expenditures and changes in reserves and fund balances  
For the biennium 2010-2011 ending 31 December 2010  
(Expressed in United States Dollars)

	SCHEDULE/ NOTE REFERENCE	TRUST FUND FOR CONVENTION EVENTS ORGANIZED BY THE UNCCD SECRETARIAT (BMA)		SPECIAL ACCOUNT FOR UNCCD PROGRAMME SUPPORT COSTS (ZQA)		TOTAL	
		2010-2011	2008-2009	2010-2011	2008-2009	2010-2011	2008-2009
		<b>INCOME:</b>					
Assessed Contributions	Note 2 f(i)		-		-	11,064,358	21,614,624
Voluntary Contributions	Note 2 f(ii), Sch. 1.2	670,287	1,438,682			4,185,351	10,016,792
Programme Support Costs income	Note 11		-	1,429,263	3,205,664	-	a/ -
Other/Miscellaneous income:							
Interest income	Note 2 f(iii)	1,346	24,897	7,762	68,477	40,871	405,465
Miscellaneous	Note 2 f(iv)			65,538	57,948	102,711	63,091
<b>TOTAL INCOME</b>	Note 2 f(v)	<b>671,633</b>	<b>1,463,579</b>	<b>1,502,563</b>	<b>3,332,089</b>	<b>15,393,291</b>	<b>32,099,972</b>
<b>EXPENDITURE:</b>							
Staff and other personnel costs		343,133	670,225	1,283,547	2,060,268	7,483,208	15,610,954
Travel		43,315	412,965	4,266	-	844,727	3,855,800
Contractual services		9,486	76,019	-	-	329,802	541,907
Operating expenses		29,929	35,472	170,806	99,532	2,231,094	1,562,668
Acquisitions	Note 12		-	-	-	119,169	54,174
Fellowships, grants and other		130,470	3,164	246,333	732,449	3,697,398	7,375,759
<b>Total direct expenditures</b>		<b>556,333</b>	<b>1,197,845</b>	<b>1,704,952</b>	<b>2,892,249</b>	<b>14,705,398</b>	<b>29,001,262</b>
Programme support costs		68,433	149,484	-	-	-	a/ -
<b>TOTAL EXPENDITURE</b>		<b>624,766</b>	<b>1,347,329</b>	<b>1,704,952</b>	<b>2,892,249</b>	<b>14,705,398</b>	<b>29,001,262</b>
<b>EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE</b>							
Non-budgeted accrued expenses for end-of-service and post-retirement benefits -- current period adjustments	Note 13	(1,490)	(17,754)	(36,530)	959,894	(476,000)	1,993,893
Other prior period adjustments		(26,189)	(145)	-	-	(32,166)	(1,550)
<b>NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE</b>		<b>19,188</b>	<b>98,351</b>	<b>(238,919)</b>	<b>1,399,734</b>	<b>179,727</b>	<b>5,091,053</b>
Savings on or cancellation of prior periods' obligations			7,887	19,726	50	382,430	760,366
Transfers (to)/from other funds	Note 6	-	-	-	-	121,737	-
Refund to Donors	Note 4	-	-	-	-	(16,159)	(120,631)
Other adjustments to reserves and fund balances -- Global Mechanism		-	-	-	(66,576)	-	(678,219)
Other adjustments to reserves and fund balances -- unfunded end-of-service and post-retirement benefits -- prior period adjustments	Note 13	-	-	-	-	-	-
<b>RESERVES AND FUND BALANCES: BEGINNING OF PERIOD</b>		<b>361,411</b>	<b>255,173</b>	<b>1,444,604</b>	<b>111,396</b>	<b>6,723,212</b>	<b>1,670,643</b>
<b>RESERVES AND FUND BALANCES: END OF PERIOD</b>		<b>380,599</b>	<b>361,411</b>	<b>1,225,411</b>	<b>1,444,604</b>	<b>7,390,947</b>	<b>6,723,212</b>

a/ Programme Support Costs income under the total column have been netted off with equivalent expenditure. It totalled USD 1,429,263 in 2010 compared to USD 3,205,664 in 2008-2009. These internal cross charges are not shown under the overall total column for 2008-2009 in order to reflect only external income and expenditure.

**UNITED NATIONS CONVENTION TO COMBAT DESERTIFICATION**  
**Statement of assets, liabilities, and reserves and fund balances**  
**For the biennium 2010-2011 ending 31 December 2010**  
**(Expressed in United States Dollars)**

	SCHEDULE / NOTE REFERENCE	TRUST FUND FOR THE CORE BUDGET OF THE UNCCD(UXA)		TRUST FUND FOR PARTICIPATION OF REPRESENTATIVES OF STATE PARTIES IN THE SESSION OF THE UNCCD CONFERENCE(UVA)		TRUST FUND FOR VOLUNTARY FINANCING OF ACTIVITIES UNDER THE UNCCD(UVA)	
		2010-2011	2008-2009	2010-2011	2008-2009	2010-2011	2008-2009
<b>ASSETS</b>							
Cash and term deposits:							
United States dollars	Note 2 (e), 7					7.174	7.174
Euros	Note 2 (e), 7	6.117.439	4.758.154	1.290.531	529.232	2.560.381	2.912.431
Total cash and term deposits:		6.117.439	4.758.154	1.290.531	529.232	2.567.555	2.919.605
Accounts receivable:							
Assessed contributions receivable from member Parties	Sch. 1.1 (a) & (b)	2.998.467	3.535.199	-	-	-	-
Operating funds provided to executing agencies							
Other accounts receivable	Note 8	197.265	127.789	1.480	3.742	559.684	563.406
Interfund balances receivable		-	-	-	-	-	-
<b>TOTAL ASSETS</b>		<b>9.313.171</b>	<b>8.421.142</b>	<b>1.292.011</b>	<b>532.974</b>	<b>3.127.239</b>	<b>3.483.011</b>
<b>LIABILITIES</b>							
Payments received in advance for future year contributions	Sch. 1.3	1.107.448	1.340.743				
Unliquidated obligations		871.932	583.874	1.521		255.988	128.789
Accounts payable:							
Inter-fund balances payable		118.100	167.308	25.789	14.675	51.164	80.758
Other accounts payable	Note 9	352.674	440.369	-		19.642	58.168
Other Liabilities							
End-of-service and post-retirement liabilities	Note 13	5.053.949	4.622.783			89.277	82.463
<b>TOTAL LIABILITIES</b>		<b>7.504.103</b>	<b>7.155.077</b>	<b>27.310</b>	<b>14.675</b>	<b>416.071</b>	<b>350.178</b>
<b>RESERVES AND FUND BALANCES</b>							
Operating reserve	Note 10	-	-	145.394	145.394	410.164	410.164
Working capital reserve	Note 10	1.216.492	1.179.009				
Cumulative surplus (deficit)		5.646.525	4.709.839	1.119.307	372.905	2.390.281	2.805.132
Cumulative (deficit) -- Unfunded end-of-service and post-retirement benefits	Note 13, Note 2(h)	(5.053.949)	(4.622.783)			(89.277)	(82.463)
<b>TOTAL RESERVES AND FUND BALANCES</b>	Statement I	<b>1.809.068</b>	<b>1.266.065</b>	<b>1.264.701</b>	<b>518.299</b>	<b>2.711.168</b>	<b>3.132.833</b>
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCES</b>		<b>9.313.171</b>	<b>8.421.142</b>	<b>1.292.011</b>	<b>532.974</b>	<b>3.127.239</b>	<b>3.483.011</b>

**UNITED NATIONS CONVENTION TO COMBAT DESERTIFICATION**  
**Statement of assets, liabilities, and reserves and fund balances**  
**For the biennium 2010-2011 ending 31 December 2010**  
**(Expressed in United States Dollars)**

	SCHEDULE / NOTE REFERENCE	TRUST FUND FOR CONVENTION EVENTS ORGANIZED BY THE UNCCD SECRETARIAT (BMA)		SPECIAL ACCOUNT FOR UNCCD PROGRAMME SUPPORT COST(ZQA)		TOTAL	
		2010-2011	2008-2009	2010-2011	2008-2009	2010-2011	2008-2009
<b><u>ASSETS</u></b>							
Cash and term deposits:							
United States dollars	Note 2 (e), 7	-	-			7,174	7,174
Euros	Note 2 (e), 7	506,953	389,722	1,652,142	1,828,334	12,127,446	10,417,873
Total cash and term deposits:		506,953	389,722	1,652,142	1,828,334	12,134,620	10,425,047
Accounts receivable:							
Assessed contributions receivable from member Parties	Sch. 1.1 (a) & (b)	-	-	-	-	2,998,467	3,535,199
Operating funds provided to executing agencies		-	-	-	-	-	-
Other accounts receivable	Note 8	-	391	59,135	88,677	817,564	784,005
Interfund balances receivable		-	-	-	-	-	-
<b>TOTAL ASSETS</b>		<b>506,953</b>	<b>390,113</b>	<b>1,711,277</b>	<b>1,917,011</b>	<b>15,950,651</b>	<b>14,744,251</b>
<b><u>LIABILITIES</u></b>							
Payments received in advance for future year contributions	Sch. 1.3			-	-	1,107,448	1,340,743
Unliquidated obligations		96,838	-	27,295	33,710	1,253,574	746,373
Accounts payable:							
Inter-fund balances payable		10,130	10,806	33,015	50,697	238,198	324,244
Other accounts payable	Note 9	142	142	1,026	-	373,484	498,679
Other Liabilities		-	-	-	-	-	-
End-of-service and post-retirement liabilities	Note 13	19,244	17,754	424,530	388,000	5,587,000	5,111,000
<b>TOTAL LIABILITIES</b>		<b>126,354</b>	<b>28,702</b>	<b>485,866</b>	<b>472,407</b>	<b>8,559,704</b>	<b>8,021,039</b>
<b><u>RESERVES AND FUND BALANCES</u></b>							
Operating reserve	Note 10	-	-	338,045	338,045	893,603	893,603
Working capital reserve	Note 10	-	-	-	-	1,216,492	1,179,009
Cumulative surplus (deficit)		399,843	379,165	1,311,896	1,494,559	10,867,852	9,761,600
Cumulative (deficit) -- Unfunded end-of-service and post-retirement benefits	Note 13, Note 2(h)	(19,244)	(17,754)	(424,530)	(388,000)	(5,587,000)	(5,111,000)
<b>TOTAL RESERVES AND FUND BALANCES</b>	Statement I	<b>380,599</b>	<b>361,411</b>	<b>1,225,411</b>	<b>1,444,604</b>	<b>7,390,947</b>	<b>6,723,212</b>
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCES</b>		<b>506,953</b>	<b>390,113</b>	<b>1,711,277</b>	<b>1,917,011</b>	<b>15,950,651</b>	<b>14,744,251</b>

UNITED NATIONS CONVENTION TO COMBAT DESERTIFICATION  
Statement of Cash Flows for the biennium 2010-2011 ending 31 December 2010  
(Expressed in United States Dollars)

	UXA		UVA		UWA		BMA		ZQA	
	2010-2011	2008-2009	2010-2011	2008-2009	2010-2011	2008-2009	2010-2011	2008-2009	2010-2011	2008-2009
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>										
Net excess (shortfall) of income over expenditure (Statement I)	194.382	3.752.234	634.665	(400.904)	(429.589)	241.638	19.188	98.351	(238.919)	1.399.734
(Increase) decrease in contributions receivable	536.732	(1.168.884)	-	-	-	-	-	-	-	-
(Increase) decrease in other accounts receivable	(69.476)	47.659	2.262	2.142	3.722	868.562	391	2.895	29.542	(45.682)
(Increase) decrease in other assets	-	-	-	-	-	-	-	-	-	-
(Increase) decrease in inter-fund balances receivable	-	396.745	-	-	-	-	-	-	-	-
Increase (decrease) in contributions or payments received in advance	(233.295)	1.093.716	-	-	-	-	-	-	-	-
Increase (decrease) in unliquidated obligations	288.058	(536.558)	1.521	(15.133)	127.199	(202.378)	96.838	(8.766)	(6.415)	33.660
Increase (decrease) in accounts payable	(87.695)	(172.956)	-	(58)	(38.526)	37.677	-	(46.616)	1.026	(54.277)
Increase (decrease) in other liabilities	-	(5.585.616)	-	-	-	(171.383)	-	-	-	(1.347.894)
Increase (decrease) in end-of-service and post-retirement benefits	431.166	4.622.783	-	-	6.814	82.463	1.490	17.754	36.530	388.000
Increase (decrease) in inter-fund balances payable	(49.208)	167.308	11.114	1.812	(29.594)	(74.707)	(676)	(162.306)	(17.682)	37.543
Less: Interest income	(20.763)	(116.215)	(2.514)	(33.542)	(8.486)	(162.334)	(1.346)	(24.897)	(7.762)	(68.477)
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>989.901</b>	<b>2.500.216</b>	<b>647.048</b>	<b>(445.683)</b>	<b>(368.460)</b>	<b>619.538</b>	<b>115.885</b>	<b>(123.585)</b>	<b>(203.680)</b>	<b>342.607</b>
<b>CASH FLOWS FROM INVESTING AND FINANCING ACTIVITIES:</b>										
Plus: Interest income	20.763	116.215	2.514	33.542	8.486	162.334	1.346	24.897	7.762	68.477
<b>NET CASH FROM INVESTING AND FINANCING ACTIVITIES</b>	<b>20.763</b>	<b>116.215</b>	<b>2.514</b>	<b>33.542</b>	<b>8.486</b>	<b>162.334</b>	<b>1.346</b>	<b>24.897</b>	<b>7.762</b>	<b>68.477</b>
<b>CASH FLOWS FROM OTHER SOURCES:</b>										
Savings or cancellation of prior periods' obligations	348.621	569.292	-	3.939	14.083	179.198	-	7.887	19.726	50
Transfer (to)/from other funds	-	-	111.737	139.030	10.000	(139.030)	-	-	-	-
Refund to donors	-	-	-	-	(16.159)	(120.631)	-	-	-	-
Other adjustments to reserves and fund balances -- Global Mechanism	-	(548.588)	-	-	-	(63.055)	-	-	-	(66.576)
Other adjustments to reserves and fund balances -- unfunded end-of-service and post-retirement benefits - prior period adjustments	-	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM OTHER SOURCES</b>	<b>348.621</b>	<b>20.704</b>	<b>111.737</b>	<b>142.969</b>	<b>7.924</b>	<b>(143.518)</b>	<b>-</b>	<b>7.887</b>	<b>19.726</b>	<b>(66.526)</b>
<b>NET INCREASE (DECREASE) IN CASH AND TERM DEPOSITS</b>	<b>1.359.285</b>	<b>2.637.135</b>	<b>761.299</b>	<b>(269.172)</b>	<b>(352.050)</b>	<b>638.354</b>	<b>117.231</b>	<b>(90.801)</b>	<b>(176.192)</b>	<b>344.558</b>
<b>CASH AND TERM DEPOSITS, BEGINNING OF PERIOD</b>	<b>4.758.154</b>	<b>2.121.019</b>	<b>529.232</b>	<b>798.404</b>	<b>2.919.605</b>	<b>2.281.251</b>	<b>389.722</b>	<b>480.523</b>	<b>1.828.334</b>	<b>1.483.776</b>
<b>CASH AND TERM DEPOSITS, END OF PERIOD</b>	<b>6.117.439</b>	<b>4.758.154</b>	<b>1.290.531</b>	<b>529.232</b>	<b>2.567.555</b>	<b>2.919.605</b>	<b>506.953</b>	<b>389.722</b>	<b>1.652.142</b>	<b>1.828.334</b>

**UNITED NATIONS CONVENTION TO COMBAT DESERTIFICATION**
**Statement IV**
**THE CORE BUDGET: STATEMENT OF APPROPRIATIONS**
**as at 31 December 2010**

(Expressed in euros)

Programmes	Approved Budget 2010	Disbursements	Expenditure		Balance	Percent of Expenditure	Expenditure Equivalent in USD*
			Unliquidated Obligations	Total			
Advocacy, awareness raising and education	488,000	529,810	21,831	551,641	(63,641)	113.0%	723,532
Policy framework	562,200	608,862	4,739	613,601	(51,401)	109.1%	821,278
Science, technology and knowledge	700,900	736,226	39,133	775,359	(74,459)	110.6%	1,021,889
Capacity building	144,800	149,830	12,178	162,008	(17,208)	111.9%	215,167
Financing and technology transfer	173,600	208,005	0	208,005	(34,405)	119.8%	255,672
<b>Management support:</b>							
Executive direction and management	894,100	835,320	60,152	895,472	(1,372)	100.2%	1,184,702
Conference services	336,800	267,742	53,199	320,941	15,859	95.3%	426,002
Administration and finance services	2,046,600	1,020,787	221,033	1,241,820	804,780	60.7%	1,628,710
<b>Subtotal secretariat</b>	<b>5,347,000</b>	<b>4,356,581</b>	<b>412,265</b>	<b>4,768,846</b>	<b>578,154</b>	<b>89.2%</b>	<b>6,276,952</b>
<b>Committee on Science and Technology</b>	<b>36,000</b>	<b>31,847</b>	<b>0</b>	<b>31,847</b>	<b>4,153</b>	<b>88.5%</b>	<b>42,313</b>
<b>Committee for the Review of the Implementation of the Convention</b>	<b>36,000</b>	<b>18,951</b>	<b>0</b>	<b>18,951</b>	<b>17,049</b>	<b>52.6%</b>	<b>22,236</b>
<b>Global Mechanism</b>	<b>1,794,100</b>	<b>1,542,825</b>	<b>251,275</b>	<b>1,794,100</b>	<b>0</b>	<b>100.0%</b>	<b>2,356,903</b>
<b>Total</b>	<b>7,213,100</b>	<b>5,950,204</b>	<b>663,540</b>	<b>6,613,744</b>	<b>599,356</b>	<b>91.7%</b>	<b>8,698,404</b>

\*The total expenditure of USD 8.7 million shown above excludes the unrealized exchange revaluation difference of USD 1.37 million shown under the trust fund for the core budget as these are not attributable to any specific programme appropriation. These differences have arisen owing to the revaluation of assets and liabilities held in currencies other than the United States dollar as at 31 December 2010 compared to the respective balances as at 1 January 2010.



**UNITED NATIONS CONVENTION TO COMBAT DESERTIFICATION**

**Schedule 1.1 (a)**

**Status of Contributions to the Core Budget for the years 1999 - 2007 as of 31 December 2010**

**(amounts in USD)**

Parties to the Convention	BALANCE OUTSTANDING FOR										TOTAL BALANCE OUTSTANDING 31 Dec. 2010
	1999	2000	2001	2002	2003	2004	2005	2006	2007		
1 Afghanistan */	-	-	-	-	-	-	-	-	-	-	-
2 Albania	-	-	-	-	-	-	-	-	-	-	-
3 Algeria	-	-	-	-	-	-	-	-	-	-	-
4 Andorra	-	-	-	-	-	-	-	-	-	-	-
5 Angola */	-	-	-	-	-	-	-	-	-	-	-
6 Antigua & Barbuda	-	-	-	-	-	-	-	-	-	-	-
7 Argentina	-	-	-	-	-	-	-	-	-	-	-
8 Armenia	-	-	-	-	-	-	-	-	-	-	-
9 Australia	-	-	-	-	-	-	-	-	-	-	-
10 Austria	-	-	-	-	-	-	-	-	-	-	-
11 Azerbaijan Republic	-	-	-	-	-	-	-	-	-	-	-
12 Bahamas (the)	-	-	-	-	-	-	-	-	-	-	-
13 Bahrain	-	-	-	-	-	-	-	-	-	-	-
14 Bangladesh */	-	-	-	-	-	-	-	-	-	-	-
15 Barbados	-	-	-	-	-	-	-	-	-	-	-
16 Belarus	-	-	-	-	-	-	-	-	-	-	-
17 Belgium	-	-	-	-	-	-	-	-	-	-	-
18 Belize	-	-	-	-	-	-	-	-	-	-	-
19 Benin */	-	-	-	-	-	-	-	-	-	-	-
20 Bhutan */	-	-	-	-	-	-	-	-	-	-	-
21 Bolivia (Plurinational State of)	-	-	-	-	-	-	-	-	-	-	-
22 Bosnia and Herzegovina	-	-	-	-	-	-	-	-	-	-	-
23 Botswana	-	-	-	-	-	-	-	-	-	-	-
24 Brazil	-	-	-	-	-	-	-	-	-	-	-
25 Brunei Darussalam	-	-	-	-	-	-	-	-	-	-	-
26 Bulgaria	-	-	-	-	-	-	-	-	-	-	-
27 Burkina Faso */	-	-	-	-	-	-	-	-	-	-	-
28 Burundi */	-	-	-	-	-	-	-	-	-	-	-
29 Cambodia */	-	-	-	-	-	-	-	-	-	-	-
30 Cameroon	-	-	-	-	-	-	-	-	-	-	-
31 Canada	-	-	-	-	-	-	-	-	-	-	-

Parties to the Convention	BALANCE OUTSTANDING FOR									TOTAL BALANCE OUTSTANDING 31 Dec. 2010	
	1999	2000	2001	2002	2003	2004	2005	2006	2007		
32 Cape Verde	-	-	-	-	-	-	-	-	-	-	-
33 Central African Republic (the) */	-	-	-	-	-	-	-	-	-	-	-
34 Chad */	-	-	-	-	-	-	-	-	-	-	-
35 Chile	-	-	-	-	-	-	-	-	-	-	-
36 China	-	-	-	-	-	-	-	-	-	-	-
37 Colombia	-	-	-	-	-	-	-	-	-	-	-
38 Comoros (the) */	-	-	-	-	-	-	-	-	-	-	-
39 Congo (the)	-	-	-	-	-	-	-	-	-	2	2
40 Cook Islands (the)	-	-	-	-	-	-	-	-	-	67	67
41 Costa Rica	-	-	-	-	-	-	-	-	-	-	-
42 Côte d'Ivoire	-	-	-	-	-	-	32	829	842		1 703
43 Croatia	-	-	-	-	-	-	-	-	-	-	-
44 Cuba	-	-	-	-	-	-	41	3 482	3 534		7 057
45 Cyprus	-	-	-	-	-	-	-	-	-	-	-
46 Czech Republic (the)	-	-	-	-	-	-	-	-	-	-	-
47 Democratic People's Republic of Korea (the)	-	-	-	-	-	-	-	-	-	-	-
48 Democratic Republic of Congo (the) */	-	-	-	-	-	-	-	-	-	20	20
49 Denmark	-	-	-	-	-	-	-	-	-	-	-
50 Djibouti */	-	-	-	-	-	-	4	83	84		171
51 Dominica	-	-	-	80	80	80	80	83	84		487
52 Dominican Republic (the)	-	-	-	-	-	-	-	-	-	415	415
53 Ecuador	-	-	-	-	-	-	-	-	-	-	-
54 Egypt	-	-	-	-	-	-	-	-	-	-	-
55 El Salvador	-	-	-	-	-	-	-	-	-	-	-
56 Equatorial Guinea */	-	-	-	-	-	-	-	-	-	61	61
57 Eritrea */	-	-	-	-	-	-	-	-	-	-	-
58 Ethiopia */	-	-	-	-	-	-	-	-	-	-	-
59 European Union	-	-	-	-	-	-	-	-	-	-	-
60 Fiji	-	-	-	-	-	-	-	-	-	-	-
61 Finland	-	-	-	-	-	-	-	-	-	-	-
62 France	-	-	-	-	-	-	-	-	-	-	-
63 Gabon	-	-	-	-	-	-	-	-	-	-	-
64 Gambia (the) */	-	-	-	-	-	-	-	49	84		133
65 Georgia	-	-	-	-	-	-	-	-	-	-	-
66 Germany	-	-	-	-	-	-	-	-	-	-	-
67 Ghana	-	-	-	-	-	-	-	268	337		605

	Parties to the Convention	BALANCE OUTSTANDING FOR									TOTAL BALANCE OUTSTANDING 31 Dec. 2010
		1999	2000	2001	2002	2003	2004	2005	2006	2007	
68	Greece	-	-	-	-	-	-	-	-	-	-
69	Grenada	-	-	-	-	-	-	-	-	-	-
70	Guatemala	-	-	-	-	-	-	-	-	-	-
71	Guinea */	-	-	-	-	-	-	-	-	-	-
72	Guinea - Bissau */	-	-	-	-	-	-	-	-	-	-
73	Guyana	-	-	-	-	-	-	-	-	-	-
74	Haiti */	-	-	-	-	-	-	-	-	-	-
75	Honduras	-	-	-	-	-	-	-	-	-	-
76	Hungary	-	-	-	-	-	-	-	-	-	-
77	Iceland	-	-	-	-	-	-	-	-	-	-
78	India	-	-	-	-	-	-	-	-	-	-
79	Indonesia	-	-	-	-	-	-	-	-	-	-
80	Iran (Islamic Republic of)	-	-	-	-	-	-	-	-	-	-
81	Ireland	-	-	-	-	-	-	-	-	-	-
82	Israel	-	-	-	-	-	-	-	-	-	-
83	Italy	-	-	-	-	-	-	-	-	-	-
84	Jamaica	-	-	-	-	-	-	-	-	-	-
85	Japan	-	-	-	-	-	-	-	-	-	-
86	Jordan	-	-	-	-	-	-	-	-	-	-
87	Kazakhstan	-	-	-	-	-	-	-	-	-	-
88	Kenya	-	-	-	-	-	-	-	-	-	-
89	Kiribati */	-	-	-	-	-	-	-	-	-	-
90	Kuwait	-	-	-	-	-	-	-	-	-	-
91	Kyrgyz Republic	-	-	-	-	-	-	-	-	-	-
92	Lao People's Dem. Republic (the) */	-	-	-	-	-	-	-	-	-	-
93	Latvia	-	-	-	-	-	-	-	-	-	-
94	Lebanon	-	-	-	-	-	-	-	-	-	-
95	Lesotho */	-	-	-	-	-	-	-	-	-	-
96	Liberia */	-	-	-	-	-	-	83	84		167
97	Libyan Arab Jamahiriya (the)	-	-	-	-	-	-	-	7 631		7 631
98	Liechtenstein	-	-	-	-	-	-	-	-	-	-
99	Lithuania	-	-	-	-	-	-	-	-	-	-
100	Luxembourg	-	-	-	-	-	-	-	-	-	-
101	Madagascar */	-	-	-	-	-	-	-	-	-	-
102	Malawi */	-	-	-	-	-	-	-	-	-	-
103	Malaysia	-	-	-	-	-	-	-	-	-	-

Parties to the Convention	BALANCE OUTSTANDING FOR									TOTAL BALANCE OUTSTANDING 31 Dec. 2010	
	1999	2000	2001	2002	2003	2004	2005	2006	2007		
104 Maldives */	-	-	-	-	-	-	-	-	-	-	-
105 Mali */	-	-	-	-	-	-	-	-	-	-	-
106 Malta	-	-	-	-	-	-	-	-	-	-	-
107 Marshall Islands (the)	-	-	-	-	-	-	-	-	79		79
108 Mauritania */	-	-	-	-	-	-	-	-	84		84
109 Mauritius	-	-	-	-	-	-	-	-	-		-
110 Mexico	-	-	-	-	-	-	-	-	-		-
111 Micronesia (Federated States of)	-	-	-	-	-	-	-	43	84		127
112 Republic of Moldova (the)	-	-	-	-	-	-	-	-	-		-
113 Monaco	-	-	-	-	-	-	-	-	-		-
114 Mongolia	-	-	-	-	-	-	-	-	-		-
115 Montenegro	-	-	-	-	-	-	-	-	-		-
116 Morocco	-	-	-	-	-	-	-	-	-		-
117 Mozambique */	-	-	-	-	-	-	-	-	-		-
118 Myanmar */	-	-	-	-	-	-	-	-	-		-
119 Namibia	-	-	-	-	-	-	-	-	-		-
120 Nauru	-	-	-	-	-	-	-	-	84		84
121 Nepal */	-	-	-	-	-	-	-	-	-		-
122 Netherlands (the)	-	-	-	-	-	-	-	-	-		-
123 New Zealand	-	-	-	-	-	-	-	-	-		-
124 Nicaragua	-	-	-	80	80	80	80	83	84		487
125 Niger (the) */	-	-	-	-	-	-	-	-	-		-
126 Nigeria	-	-	-	-	-	-	-	-	-		-
127 Niue	-	-	-	-	-	-	-	-	-		-
128 Norway	-	-	-	-	-	-	-	-	-		-
129 Oman	-	-	-	-	-	-	-	-	-		-
130 Pakistan	-	-	-	-	-	-	-	-	-		-
131 Palau	-	-	-	-	-	30	80	83	84		277
132 Panama	-	-	-	-	-	-	-	-	-		-
133 Papua New Guinea	-	-	-	-	-	-	-	-	12		12
134 Paraguay	-	-	370	1 240	1 210	1 210	1 180	995	1 010		7 215
135 Peru	-	-	-	-	-	-	-	-	-		-
136 Philippines (the)	-	-	-	-	-	-	-	-	-		-
137 Poland	-	-	-	-	-	-	-	-	-		-
138 Portugal	-	-	-	-	-	-	-	-	-		-
139 Qatar	-	-	-	-	-	-	-	-	-		-

Parties to the Convention	BALANCE OUTSTANDING FOR									TOTAL BALANCE OUTSTANDING 31 Dec. 2010	
	1999	2000	2001	2002	2003	2004	2005	2006	2007		
140 Republic of Korea (the)	-	-	-	-	-	-	-	-	-	-	-
141 Romania	-	-	-	-	-	-	-	-	-	-	-
142 Russian Federation	-	-	-	-	-	-	-	-	-	-	-
143 Rwanda */	-	-	-	-	-	-	-	-	-	-	-
144 Saint Kitts and Nevis	-	-	-	-	-	-	-	-	-	-	-
145 Saint Lucia	-	-	-	-	-	-	-	-	19		19
146 Saint Vincent & Grenadines	-	-	-	-	-	-	-	-	84		84
147 Samoa */	-	-	-	-	-	-	-	-	-	-	-
148 San Marino	-	-	-	-	-	-	-	-	-	-	-
149 Sao Tome and Príncipe */	-	-	-	-	14	80	80	83	84		341
150 Saudi Arabia	-	-	-	-	-	-	-	-	-	-	-
151 Senegal */	-	-	-	-	-	-	-	-	-	-	-
152 Seychelles	-	-	-	-	-	-	-	-	-	-	-
153 Sierra Leone */	-	-	-	-	-	-	-	-	-	-	-
154 Singapore	-	-	-	-	-	-	-	-	-	-	-
155 Slovakia	-	-	-	-	-	-	-	-	-	-	-
156 Slovenia	-	-	-	-	-	-	-	-	-	-	-
157 Solomon Islands */	-	-	89	80	80	80	80	83	84		576
158 Somalia */	-	-	-	-	-	80	80	83	84		327
159 South Africa	-	-	-	-	-	-	-	-	-	-	-
160 Spain	-	-	-	-	-	-	-	-	-	-	-
161 Sri Lanka	-	-	-	-	-	-	-	-	-	-	-
162 Sudan (the) */	-	-	-	-	-	-	-	-	292		292
163 Suriname	-	-	-	-	-	-	-	-	-	-	-
164 Swaziland	-	-	-	-	-	-	-	-	-	-	-
165 Sweden	-	-	-	-	-	-	-	-	-	-	-
166 Switzerland	-	-	-	-	-	-	-	-	-	-	-
167 Syrian Arab Republic	-	-	-	-	-	-	-	-	-	-	-
168 Tajikistan	-	-	-	-	-	-	-	-	-	-	-
169 Thailand	-	-	-	-	-	-	-	-	-	-	-
170 The former Yugoslav Republic of Macedonia	-	-	-	-	-	-	-	-	-	-	-
171 Timor-Leste */	-	-	-	-	-	-	-	-	-	-	-
172 Togo */	-	-	-	-	-	-	-	-	-	-	-
173 Tonga	-	-	-	-	-	-	-	-	-	-	-
174 Trinidad & Tobago	-	-	-	-	-	-	-	-	-	-	-
175 Tunisia	-	-	-	-	-	-	-	-	-	-	-

Parties to the Convention	BALANCE OUTSTANDING FOR									TOTAL BALANCE OUTSTANDING 31 Dec. 2010	
	1999	2000	2001	2002	2003	2004	2005	2006	2007		
176 Turkey	-	-	-	-	-	-	-	-	-	-	-
177 Turkmenistan	-	-	-	-	-	-	-	-	-	-	-
178 Tuvalu */	-	-	-	-	-	-	-	-	-	-	-
179 Uganda */	-	-	-	-	-	-	-	-	-	-	-
180 Ukraine	-	-	-	-	-	-	-	-	-	-	-
181 United Arab Emirates (the)	-	-	-	-	-	-	-	-	-	-	-
182 United Kingdom of Great Britain and Northern Ireland (the)	-	-	-	-	-	-	-	-	-	-	-
183 United Republic of Tanzania (the) */	-	-	-	-	-	-	-	-	25	25	25
184 United States of America (the)	-	-	-	-	-	136 753	307 020	509 800	587 300	1 540 873	1 540 873
185 Uruguay	-	-	-	-	-	-	-	-	-	-	-
186 Uzbekistan	-	-	-	-	-	-	-	-	-	-	-
187 Vanuatu */	-	-	-	-	-	-	-	20	84	104	104
188 Venezuela (Bolivarian Republic of)	-	-	-	-	-	-	-	-	-	-	-
189 Vietnam	-	-	-	-	-	-	-	-	-	-	-
190 Yemen */	-	-	-	-	-	-	-	-	-	-	-
191 Zambia */	-	-	-	-	-	-	-	-	-	-	-
192 Zimbabwe	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	-	-	<b>459</b>	<b>1 480</b>	<b>1 464</b>	<b>138 393</b>	<b>308 758</b>	<b>516 151</b>	<b>602 821</b>	<b>1 569 526</b>	<b>1 569 526</b>

\*/ Least Developed Countries

## Schedule 1.1 (b)

## UNITED NATIONS CONVENTION TO COMBAT DESERTIFICATION

Status of Contributions to the Core Budget for the biennium 2008 - 2009 and 2010 in EUR and USD as of 31 December 2010

	Parties to the UNCCD	TOTAL BALANCE OUTSTANDING 31 DECEMBER 2010	
		EUR	USD
1	Afghanistan */	92	121
2	Albania	0	0
3	Algeria	6 290	8 265
4	Andorra	610	802
5	Angola */	9	12
6	Antigua and Barbuda	127	167
7	Argentina	20 070	26 373
8	Armenia	0	0
9	Australia	0	0
10	Austria	0	0
11	Azerbaijan	0	0
12	Bahamas (the)	0	0
13	Bahrain	6 519	8 566
14	Bangladesh */	739	971
15	Barbados	137	181
16	Belarus	0	0
17	Belgium	0	0
18	Belize	0	0
19	Benin */	0	0
20	Bhutan */	202	266
21	Bolivia (Plurinational State of)	204	268
22	Bosnia and Herzegovina	0	0
23	Botswana	831	1 092
24	Brazil	48 761	64 075
25	Brunei Darussalam	0	0
26	Bulgaria	0	0
27	Burkina Faso */	0	0
28	Burundi */	153	201
29	Cambodia */	0	0
30	Cameroon	1 013	1 331
31	Canada	3 297	4 332
32	Cape Verde */	220	289

	Parties to the UNCCD	TOTAL BALANCE OUTSTANDING 31 DECEMBER 2010	
		EUR	USD
33	Central African Republic (the) */	0	0
34	Chad */	0	0
35	Chile	0	0
36	China	0	0
37	Colombia	0	0
38	Comoros (the) */	140	184
39	Cook Islands (the)	220	289
40	Congo (the)	220	289
41	Costa Rica	0	0
42	Cote d'Ivoire	2 010	2 641
43	Croatia	0	0
44	Cuba	11 640	15 296
45	Cyprus	0	0
46	Czech Republic (the)	0	0
47	Democratic People's Republic of Korea (the)	559	734
48	Democratic Republic of Congo (the) */	670	880
49	Denmark	0	0
50	Djibouti */	220	289
51	Dominica	220	289
52	Dominican Republic (the)	5 140	6 754
53	Ecuador	315	414
54	Egypt	6 520	8 568
55	El Salvador	1 485	1 951
56	Equatorial Guinea */	440	578
57	Eritrea */	0	0
58	Ethiopia */	0	0
59	European Community	0	0
60	Fiji	217	285
61	Finland	0	0
62	France	0	0
63	Gabon	0	0
64	Gambia (the) */	220	289
65	Georgia	0	0
66	Germany	0	0
67	Ghana	900	1 183
68	Greece	44 240	58 134



	Parties to the UNCCD	TOTAL BALANCE OUTSTANDING 31 DECEMBER 2010	
		EUR	USD
69	Grenada	80	105
70	Guatemala	770	1 012
71	Guinea */	220	289
72	Guinea-Bissau */	72	95
73	Guyana	0	0
74	Haiti */	150	197
75	Honduras	980	1 288
76	Hungary	0	0
77	Iceland	2 760	3 627
78	India	33 479	43 994
79	Indonesia	0	0
80	Iran (Islamic Republic of)	13 408	17 619
81	Iraq	0	0
82	Ireland	0	0
83	Israel	0	0
84	Italy	0	0
85	Jamaica	2 003	2 633
86	Japan	0	0
87	Jordan	0	0
88	Kazakhstan	0	0
89	Kenya	1 388	1 824
90	Kiribati */	0	0
91	Kuwait	32 095	42 175
92	Kyrgyzstan	0	0
93	Lao People's Democratic Republic (the) */	0	0
94	Latvia	0	0
95	Lebanon	0	0
96	Lesotho */	80	105
97	Liberia */	220	289
98	Libyan Arab Jamahiriya (the)	13 420	17 635
99	Liechtenstein	0	0
100	Lithuania	0	0
101	Luxembourg	0	0
102	Madagascar */	0	0
103	Malawi */	150	197
104	Malaysia	0	0

	Parties to the UNCCD	TOTAL BALANCE OUTSTANDING 31 DECEMBER 2010	
		EUR	USD
105	Maldives */	64	84
106	Mali */	0	0
107	Malta	1 230	1 616
108	Marshall Islands (the)	220	289
109	Mauritania */	220	289
110	Mauritius	0	0
111	Mexico	0	0
112	Micronesia (Federated States of)	220	289
113	Republic of Moldova (the)	0	0
114	Monaco	0	0
115	Mongolia	0	0
116	Montenegro	0	0
117	Morocco	0	0
118	Mozambique */	0	1
119	Myanmar */	975	1 281
120	Namibia	0	0
121	Nauru	220	289
122	Nepal */	0	0
123	Netherlands (the)	0	0
124	New Zealand	0	0
125	Nicaragua	440	578
126	Niger (the) */	150	197
127	Nigeria	9 041	11 880
128	Niue	172	226
129	Norway	0	0
130	Oman	0	0
131	Pakistan	4 610	6 058
132	Palau	220	289
133	Panama	0	0
134	Papua New Guinea	440	578
135	Paraguay	1 110	1 459
136	Peru	0	0
137	Philippines (the)	0	0
138	Poland	0	0
139	Portugal	0	0
140	Qatar	0	0

	Parties to the UNCCD	TOTAL BALANCE OUTSTANDING 31 DECEMBER 2010	
		EUR	USD
141	Republic of Korea (the)	394	518
142	Romania	5 210	6 846
143	Russian Federation (the)	50	66
144	Rwanda */	0	0
145	Saint Kitts and Nevis	208	273
146	Saint Lucia	220	289
147	Saint Vincent and the Grenadines	220	289
148	Samoa */	15	20
149	San Marino	0	0
150	Sao Tome and Principe */	220	289
151	Saudi Arabia	0	0
152	Senegal	0	0
153	Serbia	0	0
154	Seychelles	134	176
155	Sierra Leone */	150	197
156	Singapore	0	0
157	Slovakia	0	0
158	Slovenia	0	0
159	Solomon Islands */	220	289
160	Somalia */	220	289
161	South Africa	0	0
162	Spain	0	0
163	Sri Lanka	0	0
164	Sudan (the) */	2 240	2 943
165	Suriname	0	0
166	Swaziland	5	7
167	Sweden	0	0
168	Switzerland	0	0
169	Syrian Arab Republic	2 321	3 050
170	Tajikistan	0	0
171	Thailand	0	0
172	The FYR of Macedonia	349	459
173	Timor-Leste */	179	236
174	Togo */	163	214
175	Tonga	125	165
176	Trinidad and Tobago	0	0

	Parties to the UNCCD	TOTAL BALANCE OUTSTANDING 31 DECEMBER 2010	
		EUR	USD
177	Tunisia	0	0
178	Turkey	0	0
179	Turkmenistan	546	717
180	Tuvalu */	0	0
181	Uganda */	480	630
182	Ukraine	0	0
183	United Arab Emirates (the)	22 427	29 471
184	United Kingdom of Great Britain and Northern Ireland (the)	0	0
185	United Republic of Tanzania (the) */	1 340	1 761
186	United States of America (the)	732 300	962 286
187	Uruguay	1 997	2 624
188	Uzbekistan	0	0
189	Vanuatu */	220	289
190	Venezuela (Bolivarian Republic of)	28 730	37 753
191	Viet Nam	0	0
192	Yemen */	910	1 195
193	Zambia */	0	0
194	Zimbabwe */	571	751
	<b>Total from Parties</b>	<b>1 087 424</b>	<b>1 428 941</b>

\*/ Least Developed Countries.

## Schedule 1.2

Status of voluntary contributions for the biennium 2010-2011 as at 31 December 2010  
(in United States Dollars)

Countries/Trust Funds	Voluntary contributions for 2010
<b>I. Trust Fund for the Core Budget of the UNCCD (UXA)</b>	
Germany	670 287
<b>Total</b>	<b>670 287</b>
<b>II. Trust Fund for Participation of Representatives of Parties in the UNCCD Sessions (UVA)</b>	
Finland	25 349
France	34 014
International Fund for Agricultural Development	90 000
Japan	20 000
Rep of Korea	169 278
Spain	314 592
Sweden	41 163
Switzerland	121 951
<b>Total</b>	<b>816 347</b>
<b>III. Trust Fund for Voluntary Financing of Activities under the UNCCD (UWA)</b>	
Finland	244 200
France	34 014
Korea, Republic of	253 040
Liechtenstein	4 708
Nigeria	869
Spain	930 388
Switzerland	420 462
Sub-total	1 887 681
<b>Other organizations</b>	
United Nations Environment Programme-Convention on Biological Diversity	140 749
Sub-total	140 749
<b>Total</b>	<b>2 028 430</b>
<b>IV. Trust Fund for Convention Events Organized by the UNCCD Secretariat (BMA)</b>	
Germany	670 287
<b>Total</b>	<b>670 287</b>
<b>GRAND TOTAL</b>	<b>4 185 351</b>

**Schedule 1.3**  
**Contributions received in advance in the biennium**  
**ended 31 December 2010**  
**(Expressed in United States dollars)**

<b>Parties to the Convention</b>	<b>Amount</b>
Albania	616
Australia	174 010
Azerbaijan	521
Belarus	57
Belgium	492
Belize	104
Benin	760
Brunei Darussalam	20
Burkina Faso	990
Cambodia	68
Central African Republic	545
Chile	10 017
Colombia	2 877
Costa Rica	829
Croatia	4 881
Czech Republic	27 317
Denmark	73 574
Eritrea	8
Ethiopia	722
Gabon	2 112
Georgia	181
Guyana	52
Indonesia	15 996
Israel	41 700
Kazakhstan	154
Kiribati	32
Lao People's Dem	36
Latvia	1 702
Lithuania	3 010
Madagascar	702
Mali	341
Mexico	1
Moldova	99
Namibia	37
New Zealand	24 887
Peru	2 944
Philippines	79
Qatar	448
Rwanda	74
Senegal	8 071
Singapore	34 574
Slovakia	6 113
Sri Lanka	99
Suriname	2 231
Tajikistan	1 690
Trinidad & Tobago	105
Tuvalu	95
United Kingdom of Great Britain and Northern Ireland	660 669
Uzbekistan	91
Zambia	717
<b>TOTAL</b>	<b>1 107 448</b>

## NOTES TO THE FINANCIAL STATEMENTS

### **Note 1            Statement of Purpose**

The permanent Secretariat of the United Nations Convention to Combat Desertification was established on 1 January 1999 with the following purposes:

- 1) To make arrangements for sessions of the Conference of the Parties (COP) and its subsidiary bodies established under the Convention and to provide them with services as required;
- 2) To compile and transmit reports submitted to it;
- 3) To facilitate assistance to the affected developing country Parties, on request, particularly those in Africa, in the compilation and communication of information required under the Convention;
- 4) To coordinate its activities with the secretariats of other relevant international bodies and conventions;
- 5) To enter, under the guidance of the Conference of the Parties, into such administrative and contractual arrangements as may be required for the effective discharge of its functions;
- 6) To prepare reports on the executions of its functions under this Convention and present them to the Conference of the Parties; and
- 7) To perform such other secretariat functions as may be determined by the Conference of the Parties.

The UNCCD Ten year strategy adopted at COP8 in 2008 has also decided on specific role of the secretariat in order to support Parties in the overall implementation processes of the Strategy (Decision 3/COP.8).

### **Note 2            Accounting Policies**

The following are the significant accounting policies of the United Nations Convention to Combat Desertification (UNCCD):

#### (a) Rules and procedures

The accounts of the Convention are maintained in accordance with the Financial Regulations of the United Nations, its own Financial Rules and in conformity with the United Nations System Common Accounting Standards (A/48/530) as recognized by General Assembly resolution 48/216 C of 23 December 1993 and subsequent revisions thereto.

Under the financial procedures adopted by the Conference of the Parties, the Executive Secretary prepares the administrative core budget for the following biennium and submits it to the COP for its consideration and approval. The approved budget constitutes authority to the Executive Secretary to issue allotments, incur obligations and make payments for the purposes for which the appropriations were approved. In the biennium 2010 – 2011, the COP approved a core budget of EUR 16.4 million, of which, the host Government will pay EUR 1.0 million. The remaining amount is to be contributed by all Parties, who are invited to contribute based on the United Nations scale of assessment.

#### (b) Accounting conventions

The accounts are prepared on the historical cost basis, modified to the extent that the cost of all property acquired is charged as an expense in the year of purchase, except for the period under review, where property donated in kind by the host Government was valued using the average UN rate of exchange. The UNCCD's accounts are maintained on a "fund accounting" basis. Separate funds for general or special purposes may be established by the Conference of the Parties or the Executive Secretary. Each fund is maintained as a distinct financial and accounting entity, with a separate self-balancing double-entry set of accounts. Starting from COP8, the COP approved the budget in Euro. Previous bienniums' budgets were approved in United States dollars. Additionally, the COP recalled the decision as set out in 1/COP ES-1 to introduce the Euro as the accounting currency in 2010 - 2011.

#### (c) Contingent liabilities

The expenditures do not include possible costs to cover contingencies under Appendix D to the United Nations staff rules, for personnel financed under resources obtained from contributions. Such costs are covered under contractual arrangements with Van Breda & Co. International.

(d) Unliquidated obligations

Unliquidated obligations are expenditures based on firm obligations entered into, but not disbursed, in the financial period. Unliquidated obligations for the current period in respect of all UNCCD activities remain valid for 12 months following the end of the period to which they relate.

(e) Cash and term deposits

Funds on deposit in interest, non-interest imprest bank accounts, petty cash, time deposits and call accounts are shown in the statements of assets and liabilities as cash. All term deposits are made in line with the United Nations investment policies and guidelines.

(f) Income

(i) Assessed contributions from Party members

Income from assessed contributions is recognized on an accrual basis based on the budget approved by the COP. Parties were notified in October 2009 of their contributions for 2010 and recorded as receivables, and recognized as income in January 2010.

(ii) Voluntary contributions

Voluntary contributions to UNCCD trust funds are recorded as income when received, which include funds received under Inter-Organization arrangements.

(iii) Interest income

Interest income 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.

(iv) Miscellaneous income

Refunds and adjustments of expenditures charged to prior financial periods, net gains on exchange, moneys accepted for which no purpose is specified and proceeds from the sale of surplus property, are credited to miscellaneous income.

(v) Total Income

Secretariat's total income of USD 15,393,291 excludes programme support cost income of USD1,429,263 generated from administering of various trust funds, which has been netted off with equivalent expenditures.

(vi) Contributions

All contributions to the Secretariat's activities are deposited with the United Nations Office at Geneva. Imprest accounts in Euro are established for UNCCD to cover expenditures for events organised in Bonn. The utilization of such imprest accounts is reflected in the financial statements.

(g) Translation of currencies



The financial statements of the UNCCD are presented in United States Dollars (“USD”). As per United Nations Accounting standards, transactions in other currencies are recorded in United States Dollars by applying the United Nations operational rates of exchange at the time of the transactions. Realized exchange gains are charged to miscellaneous income and losses are charged to operating expense accounts, respectively. Please see note 2 (b) above regarding the change in accounting currency to Euro.

(h) Reserves and fund balances

As is indicated in note 12, After Service Liabilities, the secretariat accrued the liability for end-of-service and post-retirement benefits as of 31 December 2010 based upon the closing instruction from UNOG as well as the actuarial valuation report received from UNHQ New York. In its balance sheet the secretariat has shown under “Reserves and fund balances” two separate sections, one the “Cumulative surplus (deficit),” which is the balance prior to the accrual of the liability for end-of-service and post-retirement benefits, and a separate section, “Cumulative (deficit) -- End-of-service and post-retirement benefits,” which reflects the current period and cumulative effect of the accrual of the liability for end-of-service and post-retirement benefits as of each balance sheet date.

**Note 3 Write-offs and unrealized exchange differences**

There were no write-offs recorded during the reporting period. Losses, arising from currency conversion were netted off against exchange gains and dealt with under the income and expenditure statement.

All assets and liabilities held in non-US dollar at the end of the year are revalued at the end of year United Nations official rate of exchange. The resulting revaluation differences are accounted for through the income and expenditure statement. Due to the significant change in the value of the US dollar principally against the euro as at 31 December 2010 compared to the closing rate at the end of the previous year, the secretariat incurred unrealised adverse differences totalling USD 1.8 million during the year. These differences, which are a correction in the value of cumulative reserves owing to the change of value of the underlying assets are unrealised, and have been included under expenditure for the year.

**Note 4 Refunds to Donors**

There was a refund to the foundation Prince Albert II of Monaco for an unspent amount of USD 16,159.

**Note 5 Cost Reimbursable Accounts**

Temporary cost reimbursable accounts shall be established to Income and Expenditures for irregular occurrences. At the end of the financial period such accounts are closed and any resulting payables/receivables are incorporated in the assets and liabilities statements of the core budget (UXA).

**Note 6 Transfer to/from other trust funds**

There was a transfer of USD 121,737 from fund ZHA (Cost reimbursable accounts) to UWA and UVA respectively.

**Note 7 Cash and term deposits**

(in USD)

	As at 31 December 2010
Imprest bank account/petty cash – Euro account	1,118
Imprest account with UNDP – in USD account	7,174
Interest-bearing bank deposits maturing within twelve months – in EUR account	<u>12,126,328</u>
<b>Total</b>	<b><u>12,134,620</u></b>

**Note 8 Other accounts receivable**

(in USD)

	As at 31 December 2010
Education grant advances	92,379
Deferred expenditures	88,355
Travel advances	14,089
Value added tax	12,808
<b>Project clearing (*)</b>	516,151
Others	<u>93,782</u>
<b>Total</b>	<b><u>817,564</u></b>

**Note 9 Other accounts payable**

(in USD)

	As at 31 December 2010
Staff costs – Repatriation grants	82,852
Reserve for Appendix D	272,218
Others	<u>18,414</u>
<b>Total</b>	<b><u>373,484</u></b>

(\*) Actual amount as per IMIS trial balance under project clearing – direct cash remittance (General Ledger 2410 & 2411) was USD914,895 and under project clearing – UNDP charges (General Ledger 2412) amounted to USD398,744. These amounts were netted off and remaining amount of USD516,151 (USD914,895 minus USD398,744) shown in the Financial Statements together with other accounts receivables since direct offsetting for the remittance and project clearing charges through IMIS was not possible.

Details of the net receivables of USD516,151, reported in the Financial Statements as per table below:

(in USD)

Description	Opening Balance GL 2410	Remittance GL 2411	Project clearing GL 2412	Balance receivables/ (payables)
Trust fund for the Core Budget of the UNCCD - Fund UXA	-	17,235	(17,235)	-
Trust fund for the participation of Representatives of eligible State Parties in the Sessions of UNCCD Conference - Fund UVA	-	-	-	-
Trust fund for voluntary financial activities under the UNCCD - Fund UWA	534,895	282,325	(301,069)	516,151
Trust fund for convention events organized by the UNCCD secretariat - Fund BMA	-	80,440	(80,440)	-
Special account for UNCCD Programme Support Costs - Fund ZQA	-	-	-	-
<b>TOTAL</b>	<b>534,895</b>	<b>380,000</b>	<b>(398,744)</b>	<b>516,151</b>

**Note 10 Operating and Working Capital Reserve**

Operating reserves are established at 15 % (UVA and UWA) of the total annual expenditures under the voluntary general trust funds while an operating reserve for programme support account (ZQA) is maintained at 20 % of annual

programme support income earned. A working capital reserve is maintained at 8.3 % of the total approved, annual amount of the core budget (UXA). The reserves are to cover unforeseen shortfalls, uneven cash flows, unplanned costs and other contingencies. At 31 December 2010 the operating reserve had a balance of USD 893,603 and the working capital reserve had a balance of USD 1,216,492 (Statement II).

**Note 11 Programme support**

The programme support at 13 % of the actual expenditures of all established UNCCD trust funds is maintained in a separate account (ZQA), subject to specific exceptions made by the Controller. When a project is shared between UNCCD and another United Nations organization, programme support charges are also shared, accordingly, between both organizations with the combined amount not exceeding 13 %.

**Note 12 Non-expendable Inventory**

Most of the non-expendable property is attractive in nature and therefore valuation of all non-expendable property is limited to items with a value of USD 1,500 and above. During the biennium acquisitions amounted to USD 119,169, bringing the total value of non-expendable items to USD 848,787.

**Note 13 End-of-service and post retirement benefits**

(a) End-of-service and post-retirement benefits comprise after-service health insurance (ASHI) coverage, repatriation benefits and commutation of unused vacation days. Effective with biennium ended 31 December 2010, all three liabilities are determined on the basis of an actuarial valuation, which was undertaken by an independent, qualified actuarial firm.

(b) After-service health insurance (ASHI)

- (i) Upon end-of-service, staff members and their dependants may elect to participate in a defined benefit health insurance plan of the United Nations, provided they have met certain eligibility requirements, including ten years of participation in a United Nations health plan for those who were recruited after 1 July 2007, and five years for those who were recruited prior to this date. This benefit is referred to as ASHI.
- (ii) The major assumptions used by the actuary to determine the liabilities for ASHI were a discount rate of 6.0 per cent; health care escalation of 8.4 per cent in 2010, grading down to 4.5 per cent in 2007 and later years for United States medical plans, and 6.0 per cent in 2010 grading down to 4.5 per cent in 2027 and later years for medical plans outside of the United States; and retirement, withdrawal and mortality assumptions consistent with those used by the United Nations Joint Staff Pension Fund (UNJSPF) in making its own actuarial valuation of pension benefits. By comparison, the assumptions used to determine the liabilities for ASHI as at 31 December 2007 were a discount rate of 5.5 per cent; health care escalation rates of 9.5 per cent in 2008, grading down to 5.0 per cent in 2015 and later years for United States medical plans, and 5.7 per cent in 2008 grading down to 4.5 per cent in 2012 and later years for medical plans outside of the United States. There were no changes in the UNJSPF retirement, withdrawal and mortality assumptions since the 2007 valuation.
- (iii) Another factor in the ASHI valuation is to consider contributions by all plan participants in determining the Organization's residual liability. Thus, contributions from retirees are deducted from the gross liability and commencing with the 31 December 2009 valuation, a portion of the contributions from active staff is also deducted to arrive at the Organization's residual liability in accordance with cost sharing ratios authorized by the General Assembly. These ratios require that the organization's share shall not exceed one-half for non-US health plans, two-thirds for US health plans, and three-quarters for the Medical Insurance Plan. This refinement in determination of plan participant contributions is reflective of the fact that both active and retired staff participates in the same health insurance plans and that their collective contributions serve to meet the approved cost sharing ratios.

- (iv) On the basis outlined in (ii) and (iii) above, the present value of the accrued liability as of 31 December 2010, net of contributions from plan participants for UNCCD, was estimated at USD4,550,000, as per table below.

After-service health insurance liabilities	Amount (USD)
Gross obligation	4,153,000
Service costs	214,000
Interest on obligation	247,000
Offset from contributions from plan participants	(64,000)
<b>Net obligation</b>	<b>4,550,000</b>

- (v) Further to the assumptions in (ii) above, it is estimated that the present value of the liability would increase by 18 per cent and decrease by 14 per cent if medical cost trend is increased and decreased by 1 per cent respectively, all other assumptions held constant. Similarly, it is estimated that the accrued liability would increase by 19 per cent and decrease by 15 per cent if the discount rate is decreased and increased by 1 per cent respectively, all other assumptions held constant.

(c) Repatriation benefits

- (i) Upon end-of-service, staff members who meet certain eligibility requirements are entitled to a repatriation grant which is based upon length of service, and travel and removal expenses. These benefits are collectively referred to as repatriation benefits.
- (ii) As referred in the above paragraphs, a consulting actuary was engaged to carry out an actuarial valuation of repatriation benefits as of 31 December 2009. Previously, the liabilities for repatriation benefits were calculated based on current costs as of the reporting date, without discounting or other adjustments.
- (iii) The major assumptions used by the actuary were a discount rate of 6.0 per cent; annual salary increases ranging from 10.6 per cent to 5.5 per cent based on age and category of staff members, and travel cost increases of 4.0 per cent per annum.
- (iv) On the basis of these assumptions, the present value of the accrued liability for repatriation benefits as of 31 December 2010 was estimated at USD 649,000.
- (v) The change in accounting policy to an actuarial basis for measuring the liability for repatriation benefits has not been applied retroactively.

(d) Unused annual leave

- (i) Staff members who separate from the organization are entitled to be paid for any unused annual leave that they may have accumulated up to a maximum of sixty working days.
- (ii) As referred to note above, actuarial consultant also provided for the first time actuarial valuation of the unused vacation days as of 31 December 2009. Previously, the liabilities for unused leave days were calculated based on the direct calculation without discounting or other adjustments.
- (iii) The major assumptions used by the actuary were a discount rate of 6.0 per cent; and an annual of increase in accumulated annual leave balances of 15 days in the first year, 6.5 days per year in the second to sixth year, and 0.1 days annually thereafter, capping at an accumulation of 60 days. Salary is assumed to

increase annually at rates ranging from 10.6 per cent to 5.5 per cent based on age and category of the staff members.

- (iv) On the basis of these assumptions, the present value of the accrued liability for unused vacation days as of 31 December 2010 was estimated at USD388,000.
- (v) The change in accounting policy to an actuarial basis for measuring the liability for unused vacation days has not been applied retroactively, due to the impracticality of undertaking actuarial valuation as of 31 December 2007.

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

(in USD)

Description	31 December 2010	31 December 2009
After-service health insurance (ASHI)	4,550,000	4,153,000
Repatriation benefits	<b>649,000</b>	600,000
Accrued annual leave	388,000	358,000
<b>TOTAL</b>	<b>5,587,000</b>	<b>5,111,000</b>

(f) The change with respect to the repatriation benefits and unused vacation days is considered to be a change in accounting policy. The change, which is in accordance with the paragraph 18 of United Nations System Accounting Standards, is made in order for more reasonable estimates of these liabilities.

(g) The aggregate effect of the accrual of the liability for end-of-service and post-retirement benefits is shown on the balance sheet under reserves and fund balances. The cumulative surplus (deficit) line on the balance sheet reflects the surplus (deficit) before the accrual of the liability for end-of-service and post-retirement benefits.

#### **Note 14 Participation in the United Nations Joint Staff Pension Fund**

UNCCD is a member organization participating in the United Nations Joint Staff Pension Fund (UNJSPF), which was established by the United Nations General Assembly to provide retirement, death, disability and related benefits. The Pension Fund is a funded defined benefit plan. The financial obligation of the organization to the UNJSPF consists of its mandated contribution at the rate established by the United Nations General Assembly together with any share of any actuarial deficiency payments under Article 26 of the Regulations of the Fund. Such deficiency payment are only payable if and when the United Nations General Assembly has invoked the provision of Article 26, following determination that there is a requirement for deficiency payments based on an assessment of the actuarial sufficiency of the Fund as of the valuation date. At the time of this report the United Nations General Assembly has not invoked this provision.

#### **Note 15 Disclosure of donations in kind**

Services of associate experts were provided by the Governments of Italy, Spain and Germany. The approximate cost of these services was USD 267,900, as is summarized below:

(in USD)

	As at 31 December 2010
Government of Italy (for 12 months)	85,800
Government of Germany (for 12 months)	92,300
Government of Spain (for 12 months)	<u>89,800</u>
<b>Total</b>	<b><u>267,900</u></b>