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NATIONS**



**Convention to Combat  
Desertification**

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**CONFERENCE OF THE PARTIES**  
Ninth session  
Buenos Aires, 21 September–2 October 2009

Item 7 (b) of the provisional agenda  
Programme and budget  
Financial performance for the Convention trust funds

**Financial performance for the Convention trust funds**

Note by the secretariat

Addendum

**Unaudited financial statements for the Convention trust funds for the  
biennium 2008–2009 as at 31 December 2008**

*Summary*

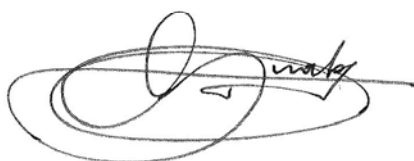
In decision 1/COP.ES-1, the Conference of the Parties (COP) requested the Executive Secretary to report to the COP at its ninth session on the financial status of the Convention trust funds.

This document contains the unaudited financial statements for the biennium 2008–2009 as at 31 December 2008 for the United Nations Convention to Combat Desertification.

**I CERTIFICATION OF THE FINANCIAL STATEMENTS**

10 June 2009

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

A handwritten signature in black ink, consisting of several loops and a long horizontal stroke ending in a small hook.

Luc Gnacadja  
Executive Secretary  
United Nations Convention to Combat Desertification

**UNITED NATIONS CONVENTION TO COMBAT DESERTIFICATION**  
**Statement of income and expenditures and changes in reserves and fund balances**  
**For the biennium 2008-2009 ending 31 December 2008**  
**(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)	
		2008-2009	2006-2007	2008-2009	2006-2007	2008-2009	2006-2007
<b>INCOME:</b>							
Assessed Contributions	Note 2 f(i)	10,769,131	16,705,000	-	-	-	-
Voluntary Contributions	Note 2 f(ii), Sch. 1.2 Note 10	742,809	1,316,502	576,904	1,663,371	3,857,074	9,607,745
Programme Support Costs income							
Other/Miscellaneous Income:							
Interest income	Note 2 f(iii)	82,312	314,407	28,653	82,766	132,359	126,574
Miscellaneous	Note 2 f(iv)	179,025	564,036	2,156	18,051	16,038	132,166
<b>TOTAL INCOME</b>		<b>11,773,277</b>	<b>18,899,945</b>	<b>607,713</b>	<b>1,764,188</b>	<b>4,005,471</b>	<b>9,866,485</b>
<b>EXPENDITURE:</b>							
Staff and other personnel costs		5,035,879	9,407,156	-	7,346	1,255,432	2,974,466
Travel		562,229	988,843	765,752	1,446,920	254,841	1,468,177
Contractual services		189,005	218,621	-	32	85,055	372,780
Operating expenses		326,600	615,882	4,079	-	13,739	112,481
Acquisitions	Note 11	36,660	43,664	-	-	-	1,124
Fellowships, grants and other		2,618,242	4,555,365	-	20,000	575,031	2,481,288
<b>Total expenditure</b>		<b>8,768,615</b>	<b>15,829,531</b>	<b>769,831</b>	<b>1,474,298</b>	<b>2,184,098</b>	<b>7,410,316</b>
Programme support costs		1,084,844	2,057,839	99,529	191,659	261,329	963,341
<b>TOTAL EXPENDITURES</b>		<b>9,853,459</b>	<b>17,887,370</b>	<b>869,360</b>	<b>1,665,957</b>	<b>2,445,427</b>	<b>8,373,657</b>
<b>EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE</b>		<b>1,919,818</b>	<b>1,012,575</b>	<b>(261,647)</b>	<b>98,231</b>	<b>1,560,044</b>	<b>1,492,828</b>
Non-budgeted accrued expenses for end-of-service and post-retirement benefits	Note 12	(441,071)	(497,235)	-	-	8,630	98,627
Other prior period adjustments		-	(237,838)	-	(5,163)	-	(191,100)
<b>NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE</b>		<b>1,478,747</b>	<b>277,502</b>	<b>(261,647)</b>	<b>93,068</b>	<b>1,568,674</b>	<b>1,400,355</b>
Savings on or cancellation of prior periods' obligations		569,292	113,770	3,939	36,889	179,198	566,241
Transfers (to)/from other funds	Note 5	-	-	118,330	-	(118,330)	-
Refund to donors	Note 3	-	-	-	-	-	(512)
Other adjustments to reserves and fund balances -- Global Mechanism	Note 2 (h)	(541,708)	(361,146)	-	-	-	-
Other adjustments to reserves and fund balances -- unfunded end-of-service and post-retirement benefits -- prior period adjustments	Note 12	-	(5,088,381)	-	-	-	(270,010)
<b>RESERVES AND FUND BALANCES: BEGINNING OF PERIOD</b>		<b>(2,506,873)</b>	<b>2,551,382</b>	<b>776,234</b>	<b>646,277</b>	<b>3,034,713</b>	<b>1,338,639</b>
<b>RESERVES AND FUND BALANCES: END OF PERIOD</b>		<b>(1,000,542)</b>	<b>(2,506,873)</b>	<b>636,856</b>	<b>776,234</b>	<b>4,664,255</b>	<b>3,034,713</b>

Statement I (concluded)

**UNITED NATIONS CONVENTION TO COMBAT DESERTIFICATION**  
**Statement of income and expenditures and changes in reserves and fund balances**  
**For the biennium 2008-2009 ending 31 December 2008**  
**(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)		SPECIAL ACCOUNT FOR UNCCD INCREMENTAL COSTS (ZHA)		TOTAL	
		2008-2009	2006-2007	2008-2009	2006-2007	2008-2009	2006-2007	2008-2009	2006-2007
		<b>INCOME:</b>							
Assessed Contributions	Note 2 f(i)	-	-	-	-	-	-	10,769,131	16,705,000
Voluntary Contributions	Note 2 f(ii), Sch. 1.2	742,809	1,320,192	-	-	719,206	2,373,992	6,638,802	16,281,802
Programme Support Costs income	Note 10	-	-	1,492,330	3,270,511	-	-	1,492,330	3,270,511
Other/Miscellaneous Income:									
Interest income	Note 2 f(iii)	19,223	43,893	53,134	86,545	45,986	8,024	361,667	662,209
Miscellaneous	Note 2 f(iv)	3,237	11,586	4,993	14,988	5,170	-	210,619	740,827
<b>TOTAL INCOME</b>		<b>765,269</b>	<b>1,375,671</b>	<b>1,550,457</b>	<b>3,372,044</b>	<b>770,362</b>	<b>2,382,016</b>	<b>19,472,549</b>	<b>37,660,349</b>
<b>EXPENDITURE:</b>									
Staff and other personnel costs		287,905	628,554	975,669	2,341,105	28,486	29,360	7,583,371	15,387,987
Travel		74,539	444,779	-	-	420,520	1,635,125	2,077,881	5,983,844
Contractual services		-	4,105	-	-	26,026	58,000	300,086	653,538
Operating expenses		64	38,838	50	-	32,629	120,660	377,161	887,861
Acquisitions	Note 11	-	-	-	-	20,147	3,337	56,807	48,125
Fellowships, grants and other		3,164	68,947	370,702	664,445	-	-	3,567,139	7,790,045
<b>Total direct expenditures</b>		<b>365,672</b>	<b>1,185,223</b>	<b>1,346,421</b>	<b>3,005,550</b>	<b>527,808</b>	<b>1,846,482</b>	<b>13,962,445</b>	<b>30,751,400</b>
Programme support costs		46,627	154,079	-	-	-	-	1,492,329	3,366,918
<b>TOTAL EXPENDITURE</b>		<b>412,299</b>	<b>1,339,302</b>	<b>1,346,421</b>	<b>3,005,550</b>	<b>527,808</b>	<b>1,846,482</b>	<b>15,454,774</b>	<b>34,118,318</b>
<b>EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE</b>		<b>352,970</b>	<b>36,369</b>	<b>204,036</b>	<b>366,494</b>	<b>242,554</b>	<b>535,534</b>	<b>4,017,775</b>	<b>3,542,031</b>
Non-budgeted accrued expenses for end-of-service and post-retirement benefits -- current period adjustments		(29,040)	-	(77,454)	(140,385)	-	-	(538,935)	(538,993)
Other prior period adjustments		-	(1,271)	-	244,333	-	-	-	(191,039)
<b>NET EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE</b>		<b>323,930</b>	<b>35,098</b>	<b>126,582</b>	<b>470,442</b>	<b>242,554</b>	<b>535,534</b>	<b>3,478,840</b>	<b>2,811,999</b>
Savings on or cancellation of prior periods' obligations		7,001	43,611	50	-	30,841	727	790,321	761,238
Transfers (to)/from other funds	Note 5	-	-	-	-	-	150,000	-	150,000
Refund to Donors		-	-	-	-	(211,080)	-	(211,080)	(512)
Other adjustments to reserves and fund balances -- Global Mechanism	Note 2 (h)	-	-	(66,576)	-	-	-	(608,284)	(361,146)
Other adjustments to reserves and fund balances -- unfunded end-of-service and post-retirement benefits -- prior period adjustments	Note 12	-	-	-	(1,207,509)	-	-	-	(6,565,900)
<b>RESERVES AND FUND BALANCES: BEGINNING OF PERIOD</b>		<b>255,173</b>	<b>176,464</b>	<b>111,396</b>	<b>848,463</b>	<b>686,261</b>	<b>-</b>	<b>2,356,904</b>	<b>5,561,225</b>
<b>RESERVES AND FUND BALANCES: END OF PERIOD</b>		<b>586,104</b>	<b>255,173</b>	<b>171,452</b>	<b>111,396</b>	<b>748,576</b>	<b>686,261</b>	<b>5,806,701</b>	<b>2,356,904</b>

**UNITED NATIONS CONVENTION TO COMBAT DESERTIFICATION**  
**Statement of assets, liabilities, and reserves and fund balances**  
**For the biennium 2008–2009 ending 31 December 2008**  
**(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)	
		2008-2009	2006-2007	2008-2009	2006-2007	2008-2009	2006-2007
<b>ASSETS</b>							
Cash and term deposits:							
United States dollars	Note 2 (e), 6	2,369,153	1,949,268	594,829	733,753	4,015,539	2,096,526
Euros	Note 2 (e), 6	243,909	171,751	60,442	64,651	408,029	184,725
Total cash and term deposits:		2,613,062	2,121,019	655,271	798,404	4,423,568	2,281,251
Accounts receivable:							
Assessed contributions receivable from member Parties	Sch. 1.1	3,333,875	2,366,315	-	-	-	-
Operating funds provided to executing agencies							
Other accounts receivable	Note 7	111,158	175,448	5,134	5,884	3,958,952	1,431,968
Interfund balances receivable		10,186	396,745	-	-	-	-
<b>TOTAL ASSETS</b>		<b>6,068,281</b>	<b>5,059,527</b>	<b>660,405</b>	<b>804,288</b>	<b>8,382,520</b>	<b>3,713,219</b>
<b>LIABILITIES</b>							
Contributions or payments received in advance:							
2007 and prior years		-	169,236	-	-	-	-
Payments received in advance for 2008 contributions	Sch. 1.3	531,690	77,791	-	-	-	-
Unliquidated obligations		252,278	1,120,432	1,276	15,133	330,016	331,167
Accounts payable:							
Inter-fund balances payable		-	-	3,226	12,863	5,998	155,465
Other accounts payable	Note 8	258,168	613,325	19,047	58	3,219,498	20,491
Other Liabilities	Note 12		5,585,616	-	-		171,383
End-of-service and post-retirement liabilities		6,026,687				162,753	
<b>TOTAL LIABILITIES</b>		<b>7,068,823</b>	<b>7,566,400</b>	<b>23,549</b>	<b>28,054</b>	<b>3,718,265</b>	<b>678,506</b>
<b>RESERVES AND FUND BALANCES</b>							
Operating reserve	Note 9	-	-	145,394	145,394	410,164	410,164
Working capital reserve	Note 9	939,376	762,210	-	-	-	-
Cumulative surplus (deficit)		4,086,769	2,316,533	491,462	630,840	4,416,844	2,795,932
Cumulative (deficit) -- Unfunded end-of-service and post-retirement benefits	Note 12, Note 2(i)	(6,026,687)	(5,585,616)	-	-	(162,753)	(171,383)
<b>TOTAL RESERVES AND FUND BALANCES</b>	Statement I	<b>(1,000,542)</b>	<b>(2,506,873)</b>	<b>636,856</b>	<b>776,234</b>	<b>4,664,255</b>	<b>3,034,713</b>
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCES</b>		<b>6,068,281</b>	<b>5,059,527</b>	<b>660,405</b>	<b>804,288</b>	<b>8,382,520</b>	<b>3,713,219</b>

Statement II (concluded)

**UNITED NATIONS CONVENTION TO COMBAT DESERTIFICATION**  
**Statement of assets, liabilities, and reserves and fund balances**  
**For the biennium 2008–2009 ending 31 December 2008**  
**(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)		SPECIAL ACCOUNT FOR UNCCD INCREMENTAL COSTS(ZHA)		TOTAL	
		2008-2009	2006-2007	2008-2009	2006-2007	2008-2009	2006-2007	2008-2009	2006-2007
<b><u>ASSETS</u></b>									
Cash and term deposits:									
United States dollars	Note 2 (e), 6	601,182	441,613	1,424,139	1,363,627	800,778	734,361	9,805,620	7,319,148
Euros	Note 2 (e), 6	61,088	38,910	144,710	120,149	81,369	40,546	999,547	620,732
Total cash and term deposits:		662,270	480,523	1,568,849	1,483,776	882,147	774,907	10,805,167	7,939,880
Accounts receivable:									
Assessed contributions receivable from member Parties	Sch. 1.1	-	-	-	-	-	-	3,333,875	2,366,315
Operating funds provided to executing agencies		-	-	-	-	-	-	-	-
Other accounts receivable	Note 7	2,893	3,286	45,902	42,995	8,064	84	4,132,103	1,659,665
Interfund balances receivable		-	-	-	-	-	-	10,186	396,745
<b>TOTAL ASSETS</b>		<b>665,163</b>	<b>483,809</b>	<b>1,614,751</b>	<b>1,526,771</b>	<b>890,211</b>	<b>774,991</b>	<b>18,281,331</b>	<b>12,362,605</b>
<b><u>LIABILITIES</u></b>									
Contributions or payments received in advance:									
2007 and prior years		-	-	-	-	-	-	-	169,236
Payments received in advance for 2009 contributions	Sch. 1.3	-	-	-	-	-	-	531,690	77,791
Unliquidated obligations		-	8,766	10,106	50	128,748	33,500	722,424	1,509,048
Accounts payable:									
Inter-fund balances payable		3,261	173,112	7,845	13,154	4,343	46,687	24,673	401,281
Other accounts payable	Note 8	46,758	46,758	-	54,277	8,544	694,804	3,552,015	1,429,713
Other Liabilities	Note 12	-	-	-	1,347,894	-	-	-	7,104,893
End-of-service and post-retirement liabilities		29,040	-	1,425,348	-	-	-	7,643,828	-
<b>TOTAL LIABILITIES</b>		<b>79,059</b>	<b>228,636</b>	<b>1,443,299</b>	<b>1,415,375</b>	<b>141,635</b>	<b>774,991</b>	<b>12,474,630</b>	<b>10,691,962</b>
<b><u>RESERVES AND FUND BALANCES</u></b>									
Operating reserve	Note 9	-	-	338,045	338,045	-	-	893,603	893,603
Working capital reserve	Note 9	-	-	-	-	-	-	939,376	762,210
Cumulative surplus (deficit)		615,144	255,173	1,258,755	1,121,245	748,576	-	11,617,550	7,119,723
Cumulative (deficit) -- Unfunded end-of-service and post-retirement benefits	Note 12, Note 2(i)	(29,040)	-	(1,425,348)	(1,347,894)	-	-	(7,643,828)	(7,104,893)
<b>TOTAL RESERVES AND FUND BALANCES</b>	Statement I	<b>586,104</b>	<b>255,173</b>	<b>171,452</b>	<b>111,396</b>	<b>748,576</b>	<b>-</b>	<b>5,806,701</b>	<b>1,670,643</b>
<b>TOTAL LIABILITIES, RESERVES AND FUND BALANCES</b>		<b>665,163</b>	<b>483,809</b>	<b>1,614,751</b>	<b>1,526,771</b>	<b>890,211</b>	<b>774,991</b>	<b>18,281,331</b>	<b>12,362,605</b>

**UNITED NATIONS CONVENTION TO COMBAT DESERTIFICATION**  
**Statement of Cash Flows for the biennium 2008-2009 ending 31 December 2008**  
**(Expressed in United States Dollars)**

	UXA		UVA		UWA		BMA		ZQA	
	2008-2009	2006-2007	2008-2009	2006-2007	2008-2009	2006-2007	2008-2009	2006-2007	2008-2009	2006-2007
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>										
Net excess (shortfall) of income over expenditure (Statement I)	1,478,747	277,502	(261,647)	93,068	1,568,674	1,400,355	323,930	35,098	126,582	470,442
(Increase) decrease in contributions receivable	(967,560)	(559,050)	-	-	-	-	-	-	-	-
(Increase) decrease in other accounts receivable	64,290	69,418	750	10,648	(2,526,984)	(1,285,153)	393	25,468	(2,907)	(5,459)
(Increase) decrease in other assets	-	-	-	-	-	-	-	-	-	-
(Increase) decrease in inter-fund balances receivable	386,559	(396,745)	-	-	-	699,002	-	-	-	-
Increase (decrease) in contributions or payments received in advance	284,663	(446,620)	-	-	-	-	-	-	-	-
Increase (decrease) in unliquidated obligations	(868,154)	958,075	(13,857)	(27,951)	(1,151)	(747,403)	(8,766)	(30,750)	10,056	50
Increase (decrease) in accounts payable	(355,157)	492,268	18,989	-	3,199,007	(515)	-	46,758	(54,277)	54,277
Increase (decrease) in other liabilities	(5,585,616)	5,585,616	-	-	(171,383)	171,383	-	-	(1,347,894)	1,347,894
Increase (decrease) in end-of-service and post-retirement benefits	6,026,687	-	-	-	162,753	-	29,040	-	1,425,348	-
Increase (decrease) in inter-fund balances payable	-	-	(9,637)	11,914	(149,467)	153,531	(169,851)	172,708	(5,309)	12,101
Less: Interest income	(82,312)	(314,407)	(28,653)	(82,766)	(132,359)	(126,574)	(19,223)	(43,893)	(53,134)	(86,545)
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>382,147</b>	<b>5,666,057</b>	<b>(294,055)</b>	<b>4,913</b>	<b>1,949,090</b>	<b>264,626</b>	<b>155,523</b>	<b>205,389</b>	<b>98,465</b>	<b>1,792,760</b>
<b>CASH FLOWS FROM INVESTING AND FINANCING ACTIVITIES:</b>										
Plus: Interest income	82,312	314,407	28,653	82,766	132,359	126,574	19,223	43,893	53,134	86,545
<b>NET CASH FROM INVESTING AND FINANCING ACTIVITIES</b>	<b>82,312</b>	<b>314,407</b>	<b>28,653</b>	<b>82,766</b>	<b>132,359</b>	<b>126,574</b>	<b>19,223</b>	<b>43,893</b>	<b>53,134</b>	<b>86,545</b>
<b>CASH FLOWS FROM OTHER SOURCES:</b>										
Savings or cancellation of prior periods' obligations	569,292	113,770	3,939	36,889	179,198	566,241	7,001	43,611	50	-
Transfer (to)/from other funds	-	-	118,330	-	(118,330)	-	-	-	-	-
Refund to donors	-	-	-	-	-	(512)	-	-	-	-
Other adjustments to reserves and fund balances -- Global Mechanism	(541,708)	(361,146)	-	-	-	-	-	-	(66,576)	-
Other adjustments to reserves and fund balances -- unfunded end-of-service and post-retirement benefits - prior period adjustments	-	(5,088,381)	-	-	-	(270,010)	-	-	-	(1,207,509)
<b>NET CASH FROM OTHER SOURCES</b>	<b>27,584</b>	<b>(5,335,757)</b>	<b>122,269</b>	<b>36,889</b>	<b>60,868</b>	<b>295,719</b>	<b>7,001</b>	<b>43,611</b>	<b>(66,526)</b>	<b>(1,207,509)</b>
<b>NET INCREASE (DECREASE) IN CASH AND TERM DEPOSITS</b>	<b>492,043</b>	<b>644,707</b>	<b>(143,133)</b>	<b>124,568</b>	<b>2,142,317</b>	<b>686,919</b>	<b>181,747</b>	<b>292,893</b>	<b>85,073</b>	<b>671,796</b>
<b>CASH AND TERM DEPOSITS, BEGINNING OF PERIOD</b>	<b>2,121,019</b>	<b>1,476,312</b>	<b>798,404</b>	<b>673,836</b>	<b>2,281,251</b>	<b>1,594,332</b>	<b>480,523</b>	<b>187,630</b>	<b>1,483,776</b>	<b>811,980</b>
<b>CASH AND TERM DEPOSITS, END OF PERIOD</b>	<b>2,613,062</b>	<b>2,121,019</b>	<b>655,271</b>	<b>798,404</b>	<b>4,423,568</b>	<b>2,281,251</b>	<b>662,270</b>	<b>480,523</b>	<b>1,568,849</b>	<b>1,483,776</b>

Statement IV

**UNITED NATIONS CONVENTION TO COMBAT DESERTIFICATION**  
**THE CORE BUDGET: STATEMENT OF APPROPRIATIONS**  
**For the biennium 2008-2009 ending 31 December 2008**  
**(Expressed in EUR or United States Dollars - in thousands)**

Object of expenditure	Appropriations		Expenditures			Net Balance
	Approved 2008		Disbursements	Unliquidated Obligations	Total	
	EUR	USD				
Staff-related costs	3,698	5,436	4,947	33	4,980	456
Consultants and experts	167	245	113	113	226	20
Official travel of staff	469	689	503	43	546	144
General operating expenses and related costs	763	1,122	707	63	770	351
<b>Subtotal secretariat</b>	<b>5,097</b>	<b>7,492</b>	<b>6,270</b>	<b>252</b>	<b>6,522</b>	<b>970</b>
<b>Global Mechanism</b>	<b>1,711</b>	<b>2,515</b>	<b>2,247</b>	<b>--</b>	<b>2,247</b>	<b>268</b>
<b>Total for secretariat and Global Mechanism</b>	<b>6,808</b>	<b>10,007</b>	<b>8,517</b>	<b>252</b>	<b>8,769</b>	<b>1,239</b>
Overhead	883	1,298	1,107	33	1,140	158
Working Capital Reserve	135	177	177	--	177	--
<b>Total resource requirements</b>	<b>7,826</b>	<b>11,483</b>	<b>9,801</b>	<b>285</b>	<b>10,086</b>	<b>1,397</b>
Less: contribution from host country Government	511	743	743	--	743	--
<b>Net required as indicative contributions</b>	<b>7,315</b>	<b>10,740</b>	<b>9,058</b>	<b>285</b>	<b>9,343</b>	<b>1,397</b>



Schedule 1.1 (a)  
 Status of Contributions to the Core Budget  
 for the years 1999–2007 in United States dollars  
 as of Wednesday, 31 December 2008  
 (amounts in USD)

	Parties to the Convention	BALANCE OUTSTANDING FOR									TOTAL BALANCE outstanding 31 Dec. 2008
		1999	2000	2001	2002	2003	2004	2005	2006	2007	
1	Afghanistan */	-	-	-	-	-	-	-	-	-	-
2	Albania	-	-	-	-	-	-	-	-	-	-
3	Algeria	-	-	-	-	-	-	-	-	-	-
4	Andorra	-	-	-	-	-	-	-	-	-	-
5	Angola */	-	-	-	-	-	-	-	-	-	-
6	Antigua and Barbuda	-	-	-	-	-	-	-	-	-	-
7	Argentina	-	-	-	-	-	-	-	-	-	-
8	Armenia	-	-	-	-	-	-	-	-	-	-
9	Australia	-	-	-	-	-	-	-	-	-	-
10	Austria	-	-	-	-	-	-	-	-	-	-
11	Azerbaijan Republic	-	-	-	-	-	-	-	-	-	-
12	Bahamas	-	-	-	-	-	-	-	-	-	-
13	Bahrain	-	-	-	-	-	-	-	-	-	-
14	Bangladesh */	-	-	-	-	-	-	-	-	-	-
15	Barbados	-	-	-	-	-	-	-	-	-	-
16	Belarus	-	-	-	-	-	-	-	-	-	-
17	Belgium	-	-	-	-	-	-	-	-	-	-
18	Belize	-	-	-	-	-	-	-	-	-	-
19	Benin */	-	-	-	-	-	-	-	-	-	-
20	Bhutan */	-	-	-	-	-	-	-	-	-	-
21	Bolivia (Plurinational State of)	-	-	-	-	-	-	746.00	757.00		1 503.00
22	Bosnia and Herzegovina	-	-	-	-	-	-	-	-	-	-
23	Botswana	-	-	-	-	-	-	-	-	-	-
24	Brazil	-	-	-	-	-	-	-	-	124 037.00	124 037.00
25	Brunei Darussalam	-	-	-	-	-	-	-	-	-	-
26	Bulgaria	-	-	-	-	-	-	-	-	-	-
27	Burkina Faso */	-	-	-	-	-	-	-	-	-	-
28	Burundi */	-	-	-	-	-	-	-	-	-	-
29	Cambodia */	-	-	-	-	-	-	-	-	-	-
30	Cameroon	-	-	-	-	-	-	-	-	-	-
31	Canada	-	-	-	-	-	-	-	-	-	-
32	Cape Verde	-	-	-	-	-	-	-	-	-	-
33	Central African Republic */	-	-	-	-	-	-	-	-	-	-



Schedule 1.1 (a)  
 Status of Contributions to the Core Budget  
 for the years 1999–2007 in United States dollars  
 as of Wednesday, 31 December 2008  
 (amounts in USD)

Parties to the Convention		BALANCE OUTSTANDING FOR									TOTAL BALANCE outstanding 31 Dec. 2008
		1999	2000	2001	2002	2003	2004	2005	2006	2007	
67	Ghana	-	-	-	-	-	-	390.00	329.00	337.00	1 056.00
68	Greece	-	-	-	-	-	-	-	-	-	-
69	Grenada	-	-	-	-	-	-	-	-	-	-
70	Guatemala	-	-	-	-	-	-	-	-	-	-
71	Guinea */	-	-	-	-	-	-	-	-	-	-
72	Guinea - Bissau */	-	-	-	-	-	-	-	-	-	-
73	Guyana	-	-	-	-	-	-	-	-	-	-
74	Haiti */	-	-	-	-	-	-	-	-	-	-
75	Honduras	-	-	-	-	-	-	-	-	421.00	421.00
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	-	-	-	-	-	-	-	-	7 798.27	7 798.27
91	Kyrgyz Republic	-	-	-	-	-	-	-	-	-	-
92	Lao People's Dem. Republic */	-	-	-	-	-	-	-	-	-	-
93	Latvia	-	-	-	-	-	-	-	-	-	-
94	Lebanon	-	-	-	-	-	-	75.00	-	1 882.00	1 957.00
95	Lesotho */	-	-	-	-	-	-	-	-	-	-
96	Liberia */	-	-	-	-	-	-	-	83.00	84.00	167.00
97	Libyan Arab Jamahiriya	-	-	-	-	-	-	-	7 973.91	10 771.00	18 744.91
98	Liechtenstein	-	-	-	-	-	-	-	-	6.20	6.20
99	Lithuania	-	-	-	-	-	-	-	-	-	-
100	Luxembourg	-	-	-	-	-	-	-	-	-	-
101	Madagascar */	-	-	-	-	-	-	-	-	-	-

**Schedule 1.1 (a)**  
**Status of Contributions to the Core Budget**  
**for the years 1999–2007 in United States dollars**  
**as of Wednesday, 31 December 2008**  
**(amounts in USD)**

Parties to the Convention		BALANCE OUTSTANDING FOR									TOTAL BALANCE outstanding 31 Dec. 2008
		1999	2000	2001	2002	2003	2004	2005	2006	2007	
102	Malawi */	-	-	-	-	-	-	3.95	-	-	3.95
103	Malaysia	-	-	-	-	-	-	-	-	-	-
104	Maldives */	-	-	-	-	-	-	-	-	-	-
105	Mali */	-	-	-	-	150.00	-	28.04	166.00	168.00	512.04
106	Malta	-	-	-	-	-	-	-	-	-	-
107	Marshall Islands	-	-	-	-	-	-	80.00	83.00	84.00	247.00
108	Mauritania */	-	-	-	-	-	-	-	0.20	84.00	84.20
109	Mauritius	-	-	-	-	-	-	-	-	-	-
110	Mexico	-	-	-	-	-	-	-	-	-	-
111	Micronesia (Federated States of)	-	-	-	-	-	-	80.00	83.00	84.00	247.00
112	Moldova	-	-	-	-	-	-	-	-	-	-
113	Monaco	-	-	-	-	-	-	-	-	-	-
114	Mongolia	-	-	-	-	-	-	-	-	2.10	2.10
115	Montenegro	-	-	-	-	-	-	-	-	-	-
116	Morocco	-	-	-	-	-	-	-	-	36.80	36.80
117	Mozambique */	-	-	-	-	-	-	-	-	-	-
118	Myanmar */	-	-	-	-	-	-	-	-	825.50	825.50
119	Namibia	-	-	-	-	-	-	-	-	-	-
120	Nauru	-	-	-	-	-	-	-	-	84.00	84.00
121	Nepal */	-	-	-	-	-	-	-	-	-	-
122	Netherlands	-	-	-	-	-	-	-	-	-	-
123	New Zealand	-	-	-	-	-	-	-	-	-	-
124	Nicaragua	-	-	-	80.00	80.00	80.00	80.00	83.00	84.00	487.00
125	Niger */	-	-	-	-	-	-	-	-	-	-
126	Nigeria	-	-	-	-	-	-	-	-	3 450.00	3 450.00
127	Niue	-	-	-	-	-	-	-	-	40.00	40.00
128	Norway	-	-	-	-	-	-	-	-	-	-
129	Oman	-	-	-	-	-	-	-	-	-	-
130	Pakistan	-	-	-	-	-	-	-	-	-	-
131	Palau	-	-	-	-	-	30.00	80.00	83.00	84.00	277.00
132	Panama	-	-	-	-	-	-	-	-	-	-
133	Papua New Guinea	-	-	-	-	-	-	-	-	11.76	11.76
134	Paraguay	990.00	1 270.00	1 110.00	1 240.00	1 210.00	1 210.00	1 180.00	995.00	1 010.00	10 215.00
135	Peru	-	-	-	-	8 620.00	9 090.00	8 920.00	7 378.00	7 489.00	41 497.00

Schedule 1.1 (a)  
 Status of Contributions to the Core Budget  
 for the years 1999–2007 in United States dollars  
 as of Wednesday, 31 December 2008  
 (amounts in USD)

Parties to the Convention		BALANCE OUTSTANDING FOR									TOTAL BALANCE outstanding 31 Dec. 2008
		1999	2000	2001	2002	2003	2004	2005	2006	2007	
136	Philippines	-	-	-	-	-	-	-	-	-	-
137	Poland	-	-	-	-	-	-	-	-	-	-
138	Portugal	-	-	-	-	-	-	-	-	-	-
139	Qatar	-	-	-	-	-	-	-	-	-	-
140	Republic of Korea	-	-	-	-	-	-	-	-	-	-
141	Romania	-	-	-	-	-	-	-	-	-	-
142	Russian Federation	-	-	-	-	-	-	-	-	-	-
143	Rwanda */	-	-	-	-	-	-	-	-	-	-
144	Saint Kitts and Nevis	-	-	-	-	-	-	-	-	-	-
145	Saint Lucia	-	-	-	-	-	-	-	-	18.80	18.80
146	Saint Vincent and the Grenadines	-	-	-	-	-	-	-	-	84.00	84.00
147	Samoa */	-	-	-	-	-	-	-	-	-	-
148	San Marino	-	-	-	-	-	-	-	-	-	-
149	Sao Tome and Principe */	-	-	-	-	13.78	80.00	80.00	83.00	84.00	340.78
150	Saudi Arabia	-	-	-	-	-	-	-	-	-	-
151	Senegal */	-	-	-	-	-	-	-	-	-	-
152	Seychelles	-	-	-	-	-	-	-	-	-	-
153	Sierra Leone */	-	-	-	-	-	-	6.63	83.00	-	89.63
154	Singapore	-	-	-	-	-	-	-	-	-	-
155	Slovakia	-	-	-	-	-	-	-	-	-	-
156	Slovenia	-	-	-	-	-	-	-	-	-	-
157	Solomon Islands */	-	-	89.44	80.00	80.00	80.00	80.00	83.00	84.00	576.44
158	Somalia */	-	-	-	-	-	80.00	80.00	83.00	84.00	327.00
159	South Africa	-	-	-	-	-	-	-	-	-	-
160	Spain	-	-	-	-	-	-	-	-	-	-
161	Sri Lanka	-	-	-	-	-	-	-	-	-	-
162	Sudan */	-	-	-	-	-	-	-	-	291.98	291.98
163	Suriname	-	-	-	-	-	-	-	-	-	-
164	Swaziland	-	-	-	-	-	-	-	-	-	-
165	Sweden	-	-	-	-	-	-	-	-	-	-
166	Switzerland	-	-	-	-	-	-	-	-	-	-
167	Syrian Arab Republic	-	-	-	-	-	-	-	-	-	-
168	Tajikistan	-	-	-	-	-	-	-	-	-	-
169	Thailand	-	-	-	-	-	-	-	-	-	-

**Schedule 1.1 (a)**  
**Status of Contributions to the Core Budget**  
**for the years 1999–2007 in United States dollars**  
**as of Wednesday, 31 December 2008**  
**(amounts in USD)**

Parties to the Convention		BALANCE OUTSTANDING FOR									TOTAL BALANCE outstanding 31 Dec. 2008	
		1999	2000	2001	2002	2003	2004	2005	2006	2007		
170	The former Yugoslav Republic of Macedonia	-	-	-	-	-	-	-	-	-	-	-
171	Timor-Leste */	-	-	-	-	-	-	-	-	-	-	-
172	Togo */	-	-	-	-	-	-	-	-	-	-	-
173	Tonga	-	-	-	-	-	-	-	-	-	-	-
174	Trinidad & Tobago	-	-	-	-	-	-	-	-	-	-	-
175	Tunisia	-	-	-	-	-	-	-	-	-	-	-
176	Turkey	-	-	-	-	-	-	0.30	-	-	-	0.30
177	Turkmenistan	-	-	-	-	-	-	-	-	43.96	-	43.96
178	Tuvalu */	-	-	-	-	-	-	-	-	-	-	-
179	Uganda */	-	-	-	-	-	-	-	-	-	-	-
180	Ukraine	-	-	-	-	-	-	-	-	-	-	-
181	United Arab Emirates	-	-	-	-	-	-	-	-	-	-	-
182	United Kingdom of Great Britain and Northern Ireland	-	-	-	-	-	-	-	-	-	-	-
183	United Republic of Tanzania */	-	-	-	-	-	-	-	-	25.00	-	25.00
184	United States of America **/	-	-	150 920.00	8 280.00	113 270.00	220 560.00	307 020.00	509 800.00	587 300.00	-	1 897 150.00
185	Uruguay	-	-	-	-	-	-	-	-	-	-	-
186	Uzbekistan	-	-	-	-	-	-	-	-	-	-	-
187	Vanuatu */	-	-	-	-	-	-	-	20.30	84.00	-	104.30
188	Venezuela (Bolivarian Republic of)	-	-	-	-	-	-	-	-	-	-	-
189	Vietnam	-	-	-	-	-	-	-	-	-	-	-
190	Yemen */	-	-	-	-	-	-	-	-	406.72	-	406.72
191	Zambia */	-	-	-	-	-	-	-	-	-	-	-
192	Zimbabwe	-	-	-	-	-	-	-	-	30.00	-	30.00
192	<b>TOTAL</b>	<b>990.00</b>	<b>1 270.00</b>	<b>152 119.44</b>	<b>9 760.00</b>	<b>123 508.78</b>	<b>231 370.00</b>	<b>318 421.61</b>	<b>534 424.44</b>	<b>756 593.59</b>	<b>-</b>	<b>2 128 457.86</b>

\*/ Least Developed Countries

\*\*/ The United States of America views its funding to the core budget of the Convention as a voluntary contribution.

**Schedule 1.1(b)**  
**Status of Contributions to the Core Budget**  
**for the calendar year 2008 in EUR**  
**as of 31 December 2008**

(amounts in EUR)

				For the calendar year 2008			
				Total		TOTAL	
				Payments		BALANCE	
				2008		on 2008	
				Assessed		Assessed	
				Contributions		OUTSTANDING	
(A)	Parties to the UNCCD <sup>1/ 2/</sup>	(*)		Contributions	Contributions	31 Dec. 2008	
				EUR	EUR	EUR	USD
Afghanistan	LDC			70.00	19.29	50.71	72.55
Albania				430.00	430.00	0.00	0.00
Algeria				5,920.00	127.43	5,792.57	8,286.94
Andorra				580.00	580.00	0.00	0.00
Angola	LDC			220.00	220.00	0.00	0.00
Antigua and Barbuda				140.00	140.00	0.00	0.00
Argentina				22,750.00	22,750.00	0.00	0.00
Armenia				140.00	108.02	31.98	45.75
Australia				124,940.00	124,647.64	292.36	418.25
Austria				62,040.00	62,040.00	0.00	0.00
Azerbaijan				360.00	360.00	0.00	0.00
Bahamas				1,080.00	1,080.00	0.00	0.00
Bahrain				2,310.00	641.17	1,668.83	2,387.45
Bangladesh	LDC			720.00	165.77	554.23	792.89
Barbados				650.00	328.57	321.43	459.84
Belarus				1,370.00	1,354.66	15.34	21.95
Belgium				77,060.00	77,060.00	0.00	0.00
Belize				70.00	50.72	19.28	27.58
Benin	LDC			70.00	70.00	0.00	0.00
Bhutan	LDC			70.00	17.84	52.16	74.62
Bolivia				430.00	0.00	430.00	615.16
Bosnia and Herzegovina				430.00	430.00	0.00	0.00
Botswana				1,010.00	1,010.00	0.00	0.00
Brazil				61,240.00	0.00	61,240.00	87,610.87
Brunei Darussalam				1,810.00	1,810.00	0.00	0.00
Bulgaria				1,370.00	1,370.00	0.00	0.00
Burkina Faso	LDC			140.00	139.91	0.09	0.13
Burundi	LDC			70.00	66.90	3.10	4.43
Cambodia	LDC			70.00	70.00	0.00	0.00
Cameroon				650.00	650.00	0.00	0.00
Canada				208,140.00	203,411.50	4,728.50	6,764.66
Cape Verde	LDC			70.00	0.00	70.00	100.14
Central African Republic	LDC			70.00	70.00	0.00	0.00
Chad	LDC			70.00	0.00	70.00	100.14
Chile				11,270.00	11,270.00	0.00	0.00
China				186,470.00	186,470.00	0.00	0.00
Colombia				7,370.00	7,080.21	289.79	414.58
Comoros	LDC			70.00	0.00	70.00	100.14

**Schedule 1.1(b)**  
**Status of Contributions to the Core Budget**  
**for the calendar year 2008 in EUR**  
**as of 31 December 2008**

(amounts in EUR)

				For the calendar year 2008			
				Total			
				Payments	TOTAL		
				2008	on 2008	BALANCE	BALANCE
				Assessed	Assessed	OUTSTANDING	OUTSTANDING
(A)	Parties to the UNCCD <sup>1/ 2/</sup>	(*)		Contributions	Contributions	31 Dec. 2008	
				EUR	EUR	EUR	USD
Cook Islands				70.00		70.00	100.14
Congo				70.00	0.00	70.00	100.14
Costa Rica				2,240.00	0.00	2,240.00	3,204.58
Cote d'Ivoire				650.00	0.00	650.00	929.90
Croatia				3,470.00	3,470.00	0.00	0.00
Cuba				3,760.00	0.00	3,760.00	5,379.11
Cyprus				3,110.00	3,110.00	0.00	0.00
Czech Republic				19,640.00	19,640.00	0.00	0.00
Democratic People's Republic of Korea				510.00	510.00	0.00	0.00
Democratic Republic of Congo	LDC			220.00	0.00	220.00	314.74
Denmark				51,710.00	51,710.00	0.00	0.00
Djibouti	LDC			70.00	0.00	70.00	100.14
Dominica				70.00	0.00	70.00	100.14
Dominican Republic				1,660.00	0.00	1,660.00	2,374.82
Ecuador				1,440.00	0.00	1,440.00	2,060.09
Egypt				6,140.00	6,140.00	0.00	0.00
El Salvador				1,370.00	1,370.00	0.00	0.00
Equatorial Guinea	LDC			140.00	0.00	140.00	200.29
Eritrea	LDC			70.00	70.00	0.00	0.00
Ethiopia	LDC			220.00	220.00	0.00	0.00
European Community				180,550.00	180,550.00	0.00	0.00
Fiji				220.00	220.00	0.00	0.00
Finland				39,430.00	39,430.00	0.00	0.00
France				440,610.00	440,610.00	0.00	0.00
Gabon				580.00	0.00	580.00	829.76
Gambia	LDC			70.00	0.00	70.00	100.14
Georgia				220.00	220.00	0.00	0.00
Germany				599,790.00	599,790.00	0.00	0.00
Ghana				290.00	0.00	290.00	414.88
Greece				41,670.00	41,670.00	0.00	0.00
Grenada				70.00	17.19	52.81	75.55
Guatemala				2,240.00	2,240.00	0.00	0.00
Guinea	LDC			70.00	0.00	70.00	100.14
Guinea-Bissau	LDC			70.00	70.00	0.00	0.00
Guyana				70.00	70.00	0.00	0.00
Haiti	LDC			140.00	0.00	140.00	200.29
Honduras				360.00	89.75	270.25	386.62
Hungary				17,040.00	17,040.00	0.00	0.00



**Schedule 1.1(b)**  
**Status of Contributions to the Core Budget**  
**for the calendar year 2008 in EUR**  
**as of 31 December 2008**

(amounts in EUR)

				For the calendar year 2008			
				Total		TOTAL	
				Payments		BALANCE	
				2008		on 2008	
				Assessed		Assessed	
				Contributions		OUTSTANDING	
(A)	Parties to the UNCCD <sup>1/ 2/</sup>	(*)		Contributions	Contributions	31 Dec. 2008	
				EUR	EUR	EUR	USD
Iceland				2,600.00	0.00	2,600.00	3,719.60
India				31,490.00	31,419.99	70.01	100.16
Indonesia				11,270.00	11,270.00	0.00	0.00
Iran, Islamic Republic of				12,570.00	0.46	12,569.54	17,982.17
Ireland				31,130.00	31,130.00	0.00	0.00
Israel				29,320.00	29,320.00	0.00	0.00
Italy				355,180.00	347,988.00	7,192.00	10,288.98
Jamaica				720.00	236.60	483.40	691.56
Japan				1,162,450.00	1,162,450.00	0.00	0.00
Jordan				870.00	870.00	0.00	0.00
Kazakhstan				2,020.00	1,964.70	55.30	79.11
Kenya				720.00	720.00	0.00	0.00
Kiribati		LDC		70.00	70.00	0.00	0.00
Kuwait				12,710.00	0.00	12,710.00	18,183.12
Kyrgyzstan				70.00	70.00	0.00	0.00
Lao People's Democratic Republic		LDC		70.00	70.00	0.00	0.00
Latvia				1,230.00	1,230.00	0.00	0.00
Lebanon **				2,380.00	2,380.00	0.00	0.00
Lesotho		LDC		70.00	0.00	70.00	100.14
Liberia		LDC		70.00	0.00	70.00	100.14
Libyan Arab Jamahiriya				4,330.00	0.00	4,330.00	6,194.56
Liechtenstein				720.00	720.00	0.00	0.00
Lithuania				2,170.00	2,170.00	0.00	0.00
Luxembourg				5,920.00	656.05	5,263.95	7,530.69
Madagascar		LDC		140.00	140.00	0.00	0.00
Malawi		LDC		70.00	70.00	0.00	0.00
Malaysia				13,290.00	0.00	13,290.00	19,012.88
Maldives		LDC		70.00	70.00	0.00	0.00
Mali		LDC		70.00	0.00	70.00	100.14
Malta				1,160.00	1,160.00	0.00	0.00
Marshall Islands				70.00	0.00	70.00	100.14
Mauritania		LDC		70.00	0.00	70.00	100.14
Mauritius				790.00	790.00	0.00	0.00
Mexico				157,800.00	157,800.00	0.00	0.00
Micronesia, Federated States of				70.00	0.00	70.00	100.14
Moldova				70.00	0.00	70.00	100.14
Monaco				220.00	220.00	0.00	0.00

**Schedule 1.1(b)**  
**Status of Contributions to the Core Budget**  
**for the calendar year 2008 in EUR**  
**as of 31 December 2008**

(amounts in EUR)

				For the calendar year 2008			
				Total			
				Payments	TOTAL		
				2008	on 2008	BALANCE	BALANCE
				Assessed	Assessed	OUTSTANDING	OUTSTANDING
(A)	Parties to the UNCCD <sup>1/ 2/</sup>	(*)		Contributions	Contributions	31 Dec. 2008	
				EUR	EUR	EUR	USD
Mongolia				70.00	0.00	70.00	100.14
Montenegro, Republic of				70.00	0.00	70.00	100.14
Morocco				2,960.00	0.00	2,960.00	4,234.62
Mozambique	LDC			70.00	70.00	0.00	0.00
Myanmar	LDC			360.00	0.00	360.00	515.02
Namibia				430.00	430.00	0.00	0.00
Nauru				70.00	0.00	70.00	100.14
Nepal	LDC			220.00	220.00	0.00	0.00
Netherlands				130,930.00	130,930.00	0.00	0.00
New Zealand				17,910.00	17,910.00	0.00	0.00
Nicaragua				140.00	0.00	140.00	200.29
Niger	LDC			70.00	70.00	0.00	0.00
Nigeria				3,320.00	0.00	3,320.00	4,749.64
Niue				70.00	0.00	70.00	100.14
Norway				54,670.00	54,670.00	0.00	0.00
Oman				5,130.00	5,130.00	0.00	0.00
Pakistan				4,120.00	1,373.02	2,746.98	3,929.87
Palau				70.00	0.00	70.00	100.14
Panama				1,590.00	1,488.24	101.76	145.58
Papua New Guinea				140.00	0.00	140.00	200.29
Paraguay				360.00	0.00	360.00	515.02
Peru				5,490.00	0.00	5,490.00	7,854.08
Philippines				5,490.00	5,359.52	130.48	186.67
Poland				35,030.00	34,970.64	59.36	84.92
Portugal				36,830.00	36,830.00	0.00	0.00
Qatar				5,920.00	5,920.00	0.00	0.00
Republic of Korea				151,950.00	142,820.00	9,130.00	13,061.52
Romania				4,910.00	4,910.00	0.00	0.00
Russian Federation				83,920.00	83,920.00	0.00	0.00
Rwanda	LDC			70.00	70.00	0.00	0.00
Saint Kitts and Nevis				70.00	12.37	57.63	82.45
Saint Lucia				70.00	0.00	70.00	100.14
Saint Vincent and the Grenadines				70.00	0.00	70.00	100.14
Samoa	LDC			70.00	40.88	29.12	41.66
San Marino				220.00	220.00	0.00	0.00
Sao Tome and Principe	LDC			70.00	0.00	70.00	100.14
Saudi Arabia				52,290.00	38,435.83	13,854.17	19,819.99

**Schedule 1.1(b)**  
**Status of Contributions to the Core Budget**  
**for the calendar year 2008 in EUR**  
**as of 31 December 2008**

(amounts in EUR)

				For the calendar year 2008			
				Total		TOTAL	
				Payments		BALANCE	
				2008		on 2008	
				Assessed		Assessed	
(A) Parties to the UNCCD <sup>1/ 2/</sup>				Contributions		OUTSTANDING	
(*)				Contributions		31 Dec. 2008	
				EUR		EUR	
				EUR		USD	
Senegal				290.00	290.00	0.00	0.00
Serbia <sup>2/</sup>				1,080.00	0.00	1,080.00	1,545.06
Seychelles **				140.00	140.00	0.00	0.00
Sierra Leone	LDC			70.00	0.00	70.00	100.14
Singapore				24,270.00	24,270.00	0.00	0.00
Slovakia				4,410.00	4,410.00	0.00	0.00
Slovenia				6,720.00	6,720.00	0.00	0.00
Solomon Islands	LDC			70.00	0.00	70.00	100.14
Somalia	LDC			70.00	0.00	70.00	100.14
South Africa				20,290.00	18,975.62	1,314.38	1,880.37
Spain				207,560.00	207,560.00	0.00	0.00
Sri Lanka **				1,080.00	1,080.00	0.00	0.00
Sudan	LDC			720.00	0.00	720.00	1,030.04
Suriname				70.00	70.00	0.00	0.00
Swaziland				140.00	106.51	33.49	47.91
Sweden				74,890.00	74,890.00	0.00	0.00
Switzerland				85,000.00	85,000.00	0.00	0.00
Syrian Arab Republic				1,080.00	1,028.80	51.20	73.25
Tajikistan				70.00	70.00	0.00	0.00
Thailand				13,000.00	13,000.00	0.00	0.00
The FYR of Macedonia				360.00	360.00	0.00	0.00
Timor-Leste	LDC			70.00	40.56	29.44	42.12
Togo	LDC			70.00	56.77	13.23	18.93
Tonga				70.00	70.00	0.00	0.00
Trinidad and Tobago				1,880.00	0.00	1,880.00	2,432.08
Trinidad and Tobago **				0.00		0.00	0.00
Tunisia				2,170.00	2,028.80	141.20	202.00
Turkey				26,650.00	26,650.00	0.00	0.00
Turkmenistan				430.00	0.00	430.00	615.16
Tuvalu	LDC			70.00	70.00	0.00	0.00
Uganda	LDC			220.00	190.23	29.77	42.59
Ukraine				3,180.00	3,180.00	0.00	0.00
United Arab Emirates				21,090.00	20,995.84	94.16	134.71
United Kingdom of Great Britain and Northern Ireland				464,450.00	464,450.00	0.00	0.00
United Republic of Tanzania	LDC			430.00	0.00	430.00	615.16
United States of America <sup>3/</sup>				1,589,340.00	940,800.00	648,540.00	927,811.16
Uruguay				1,880.00	1,880.00	0.00	0.00

**Schedule 1.1(b)**  
**Status of Contributions to the Core Budget**  
**for the calendar year 2008 in EUR**  
**as of 31 December 2008**

(amounts in EUR)

				For the calendar year 2008			
				Total			
				Payments	TOTAL		
				2008	on 2008	BALANCE	BALANCE
				Assessed	Assessed	OUTSTANDING	OUTSTANDING
(A)	Parties to the UNCCD <sup>1/ 2/</sup>			Contributions	Contributions	31 Dec. 2008	
				EUR	EUR	EUR	USD
				580.00	580.00	0.00	0.00
		LDC		70.00	0.00	70.00	100.14
				14,010.00	14,010.00	0.00	0.00
				1,660.00	1,599.62	60.38	86.38
		LDC		510.00	0.00	510.00	729.61
		LDC		70.00	11.41	58.59	83.82
				580.00	0.00	580.00	829.76
				0.00	0.00	0.00	620.03
				<b>7 222 000</b>	<b>6,379,667.03</b>	<b>842,332.97</b>	<b>1,205,416.79</b>

**Footnotes:**

<sup>1/</sup> Actual parties include states and regional economic integration that will become parties as of 01 November 2008

<sup>2/</sup> Serbia acceded to the Convention on 17 March 2008, and pays its proportionate share of contributions from 01 April 2008. As a result, Parties' contributions may have been adjusted to reflect this additional Party to the Convention.

<sup>3/</sup> The United States of America views its funding to the core budget of the Convention as a voluntary contribution.

\* / Least Developed Countries

\*\*/ IMIS Technical problem occurred in revaluations: erroneously revalued by UNOG adjusted in March 2009

**Schedule 1.2**  
**Status of voluntary contributions as at 31 December 2008**  
**(in United States Dollars)**

Countries/Trust Funds	Voluntary contributions for 2008
<b>I. Trust Fund for the Core Budget of the UNCCD (UXA)</b>	
Germany	742 809
<b>Total</b>	<b>742 809</b>
<b>II. Trust Fund for Participation of Representatives of Parties in the UNCCD Sessions (UVA)</b>	
Czech Republic	7 862
Denmark	78 709
Finland	77 761
Ireland	30 257
Norway	51 813
Spain	258 732
Switzerland	71 770
<b>Total</b>	<b>576 904</b>
<b>III. Trust Fund for Voluntary Financing of Activities under the UNCCD (UWA)</b>	
Czech Republic	116 580
European Union	26 201
Finland	46 656
Italy	1 972 917
Korea, Republic of	171 000
Monaco	26 455
Spain	481 233
Sweden	281 746
Switzerland	547 422
<b>Sub-total</b>	<b>3 670 210</b>
<b>Other organizations</b>	
Bayern GmBH, Germany	78 864
UNEP-CBD	108 000
<b>Sub-total</b>	<b>186 864</b>
<b>Total</b>	<b>3 857 074</b>
<b>IV. Trust Fund for Convention Events Organized by the UNCCD Secretariat (BMA)</b>	
Germany	742 809
<b>Total</b>	<b>742 809</b>
<b>V. Special Account for UNCCD conference and other recoverable costs (ZHA)</b>	
Turkey	719 206
<b>Sub-total</b>	<b>719 206</b>
<b>GRAND TOTAL</b>	<b>6 638 802</b>

<b>Schedule 1.3</b>	
<b>Contributions paid in advance in the biennium ended 31 December 2008</b>	
<b>(Expressed in United States dollars)</b>	
<b>Parties to the Convention</b>	<b>Amount</b>
Albania	606.47
Argentina	37 091.19
Antigua & Barbuda	231.18
Angola	288.21
Azerbaijan	44.28
Bahamas	1 446.31
Belgium	460.00
Benin	968.38
Botswana	326.94
Brunei Darussalam	2 608.47
Cambodia	275.59
Cameroon	458.80
Central African Republic	752.95
Chile	5 078.48
Cyprus	3 531.97
Democratic People's Republic of Korea	710.00
Egypt	8 240.62
El Salvador	62.53
Eritrea	30.59
Ethiopia	739.00
Fiji	310.00
Georgia	471.78
Guatemala	2 166.33
Guinea-Bissau	104.17
Guyana	23.35
Hungary	22 859.06
Indonesia	23 925.97
Ireland	279.63
Israel	80 352.10
Kenya	174.10
Kiribati	239.82
Lao People's Dem	64.55
Latvia	1 711.59
Lebanon	318.85
Lesotho	85.00
Madagascar	1 116.99
Mauritius	1 083.33
Mozambique	103.51
Namibia	583.00
New Zealand	24 078.62
Oman	6 890.62
Qatar	7 910.49
Rwanda	157.93
Senegal	8 496.85
Seychelles	221.21
Singapore	36 259.49
Slovakia	5 919.69

<b>Schedule 1.3</b>	
<b>Contributions paid in advance in the biennium ended 31 December 2008</b>	
<b>(Expressed in United States dollars)</b>	
<b>Parties to the Convention</b>	<b>Amount</b>
Spain	119 127.23
Sri Lanka	1 547.73
Switzerland	114 204.92
Surinam	2 254.14
Tajikistan	1 703.19
The FYR of Macedonia	44.82
Tonga	32.59
Tuvalu	187.31
United Kingdom of Great Britain and Northern Ireland	220.82
Uruguay	236.31
Uzbekistan	369.29
Venezuela	899.90
Zambia	1 002.09
<b>TOTAL</b>	<b>531 690.33</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:

- 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;
- To compile and transmit reports submitted to it;
- 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;
- To coordinate its activities with the secretariats of other relevant international bodies and conventions;
- 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;
- To prepare reports on the executions of its functions under this Convention and present them to the Conference of the Parties; and
- To perform such other secretariat functions as may be determined by the Conference of the Parties.

### **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 2008 – 2009, the extra-ordinary session of the COP approved a core budget of EUR 14.896 million, of which, the host Government will pay EUR 1.023 million. The remaining amount is to be contributed by all Parties, who are invited to contribute based on an adjusted 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. At COP 8 and the First Extraordinary Session of the Parties in November 2007, the COP approved the budget for 2008 – 2009 in EUR. Previous bienniums' budgets were approved in USD. Additionally, the COP approved the change of the currency used in the accounting system from USD to EUR. This change to EUR will be made in conjunction with UN wide changes in its accounting software.

(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 Conference of the Parties. Contributions for 2008 were notified to the Parties in December 2007 and recorded as receivables, and recognized in income in January 2008. Contributions for 2009 were notified to the Parties in September 2008.

(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) Contributions

All contributions to Secretariat's activities are deposited with United Nations Office in 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 EUR.

(h) Utilization of reserves

Through December 2008, an amount totalling USD 608,284 had been transferred from the reserve to fund the GM's share of contributions received in 2008 for approved budgets for the years 1999 – 2007, which had been approved by the Conference of the Parties for the years 1999 – 2007, including eight per cent programme support costs (programme support cost rate approved by the UN Controller). Further, similar transfers will continue to be made to the GM based upon its proportionate share of contributions received for 1999 – 2007.

(i) 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 2007 based upon an instruction received from the United Nations Controller. In its balance sheet the secretariat has shown under "Reserves and fund balances" two separate lines, one the "Cumulative surplus (deficit)," which

is the balance prior to the accrual of the liability for unfunded end-of-service and post-retirement benefits, and a separate line, "Cumulative (deficit) – unfunded end-of-service and post-retirement benefits," which reflects the cumulative effect of the accrual of the liability for unfunded end-of-service and post-retirement benefits as of each balance sheet date.

**Note 3 Refunds to Donors**

There was a refund to the Government of Argentina for an unspent amount of USD 211,080.

**Note 4 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). In the biennium 2008 – 2009 a cost reimbursable account (ZHA) was established to record funds received from the Government of Turkey, amounting to USD 719,206, to cover incremental costs of CRIC-7.

**Note 5 Transfer to/from other trust funds**

There was a transfer of USD 118,330 from fund UWA to UVA.

**Note 6 Cash and term deposits**

(in USD)

	As at 31 December 2008
Imprest bank account/petty cash – Euro account with Deutsche Bank	5,770
Interest-bearing bank deposits maturing within twelve months – in USD account	9,805,620
Interest-bearing bank deposits maturing within twelve months – in EUR account	<u>993,777</u>
<b>Total</b>	<b><u>10,805,167</u></b>

**Note 7 Other accounts receivable**

(in USD)

	As at 31 December 2008
Education grant advances	77,156
Deferred expenditures	45,856
Travel advances	11,668
Salary advances	2,861
Value added tax	34,193
Imprest account, petty cash and Operating fund with UNDP	3,886,611
Others	<u>73,758</u>
<b>Total</b>	<b><u>4,132,103</u></b>

**Note 8 Other accounts payable**

(in USD)

	As at 31 December 2008
Staff costs – Repatriation grants	38,699
Reserve for Appendix D	202,792
Advances from others	<u>3,310,524</u>
<b>Total</b>	<b><u>3,552,015</u></b>

**Note 9 Operating and Working Capital Reserve**

Operating reserves are established at 15 % (UV and UW) of the total annual expenditures under the voluntary general trust funds while an operating reserve for programme support account (ZQ) 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 2008 the operating reserve had a balance of USD 893,603 and the working capital reserve had a balance of USD 939,376 (Statement II).

**Note 10 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 11 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 56,807, bringing the total value of non-expendable items to USD 732,251.

**Note 12 After Service Liabilities**

As of 31 December 2007, as a result of a UNGA decision, UNCCD accrued for the first time the liabilities for post-retirement medical and dental benefits (after service health insurance--ASHI), accrued leave, accrued repatriation benefits, and accrued relocation costs for its eligible staff. These amounts had not been included in previously funded budgets approved by the COP, except to the extent that such amounts were expected to be paid during a particular biennium.

The effect upon the beginning of the period cumulative surplus and the current year's income, and the end of the period cumulative surplus (deficit) is summarized as follows:

(in USD)

Description	Beginning of the period adjustments – 31 December 2007	Current biennium charge (credit) to expenditures 2008-2009	Total End of the period effect – 31 December 2008
ASHI	5,117,000	608,000	5,725,000
Repatriation grants	750,572	58,049	808,621
Accrued annual leave	614,640	53,503	668,143
Relocation grants	622,681	(180,617)	442,064
<b>TOTAL</b>	<b>7,104,893</b>	<b>538,935</b>	<b>7,643,828</b>

UNCCD participated in the actuarial valuation survey conducted by an independent organization and coordinated by the United Nations Secretariat. The report was prepared using the same assumptions as for the entire UN, taking into account the plans of benefits in place, available claims experience, the number of staff members and UNCCD contributions towards these costs. The actuarial valuation of post-retirement medical and dental benefits as of 31 December 2007 is provided in the table below. The present value of future benefits shown is the discounted value of all benefits, less retiree contributions, to be paid in the future to all current retirees and active employees expected to retire in the future. The accrued liability represents that portion of the present value of the benefits that had accrued from each individual employee's date of hire through the valuation date (31 December 2007). Active employees' benefits are fully accrued when that employee reached the date of full eligibility for such benefits.

(in USD)

	Present Value of Future Benefits	Accrued Liability as at 31 December 2007
Gross Liability	10,376,000	6,822,000
Retiree Contributions	( 2,594,000)	( 1,705,000)
<b>Total</b>	<b>7,782,000</b>	<b>5,117,000</b>

<b>Summary of Net Liability</b>	<b>Accrued Liability as at 31 December 2007</b>	<b>Estimated Provision 2008</b>	<b>Accrued Liability as at 31 December 2008</b>
Special Account For UNCCD Programme Support Costs (ZQA)	1,065,000	98,000	1,163,000
Trust Fund for the Core Budget (UXA)	<u>4,052,000</u>	<u>510,000</u>	<u>4,562,000</u>
<b>Net Liability, end of year</b>	<b><u>5,117,000</u></b>	<b><u>608,000</u></b>	<b><u>5,725,000</u></b>

In accordance with the provisions of United Nations System Accounting Standards (UNSAS), the above amounts were accrued as of 31 December 2008 and 2007. For the year ended 31 December 2008, the provision was estimated as follows:

(in USD)

	<b>Trust Fund for the Core Budget (UXA)</b>	<b>Special Account for UNCCD Programme Support Costs (ZQA)</b>	<b>Total</b>
Service Costs	289,000	39,000	328,000
Interest Costs	<u>221,000</u>	<u>59,000</u>	<u>280,000</u>
Total estimated expense for 2008	<b><u>510,000</u></b>	<b><u>98,000</u></b>	<b><u>608,000</u></b>

The accrued liabilities for repatriation grants, accrued annual leave and relocation grants, which includes costs of shipment and staff and family travel, are based upon the actual net monthly salary and the actual accrued number of accrued leave days for each staff member eligible as of 31 December 2008.

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 13 Participation in the United Nations Joint Staff Pension Fund**

UNCCD is a member organization participating in the United Nations Joint Staff Pension Fund, which was established by the United Nations General Assembly to provide retirement, death, disability and related benefits. The financial obligation of the organization to the United Nations Joint Pension Fund consists of its mandated contribution at the rate established by the United Nations General Assembly together with its share of any actuarial deficiency payments that might become payable pursuant to article 36 of the regulations of the United Nations Joint Staff Pension Fund.

**Note 14 Disclosure of donations in kind**

Services of associate experts were provided by the Governments of Italy and Spain. The approximate cost of these services was USD 228,014, as is summarized below:

(in USD)

	As at 31 December 2008
Government of Italy (for 3 months)	38,866
Government of Spain (for 12 months)	<u>189,148</u>
<b>Total</b>	<b><u>228,014</u></b>

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