

**General Trust Fund for the Conservation of European Bats (BT) and
Earmarked (Counterparts) Contributions in Support of the EUROBATS**

2013 INCOME, EXPENDITURES AND BALANCES

INCOME	BT	XF
Voluntary contributions	467,846	77260
Interest income	2,782	198
Miscellaneous income	0	0
TOTAL INCOME	470,628	77,458
EXPENDITURE		
Direct Expenditure	361,855	46,754
Programme support costs	45,935	6073
TOTAL EXPENDITURE	407,790	52827
BALANCE	62,838	24,631
Prior period adjustments		
Transfer from CP fund (Luxembourg contribution)		
Balance at Beginning of period - 1 January 2013	251,851	29,058
Balance as at 31 December 2013	314,689	53,689
Operating Reserves	85,837	
Fund balance as at 31 December 2013	400,526	53,689
Less Unpaid Pledges	31,938	
RESOURCES AVAILABLE as at 31 December 2013	368,588	53,689

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Finance and Budget Unit - OfO - UNEP

Sign: 

Date: 25/03/14

Approved by: Moses Tefula

Chief - Resource Management - OfO - UNEP

Sign: 

Date: 26-3-14

Statement of income and expenditure and changes in reserves and fund balances for the first one year ended at 31 December 2012 (United States Dollars)	General Trust Fund for the Conservation of European Bats (EUROBATS) BTL	Statement of income and expenditure and changes in reserves and fund balances for the period of the biennium 2012-2013 (United States Dollars)	General Trust Fund for the Conservation of European Bats (EUROBATS) BTL	Statement of income and expenditure and changes in reserves and fund balances for the first one year ended at 31 December 2013	General Trust Fund for the Conservation of European Bats (EUROBATS) BTL
Income		Income		Income	
Voluntary contributions	466,344	Voluntary contributions	934,190		467,846
Other/Miscellaneous:		Other/Miscellaneous:			0
Allocations		Allocations	0		0
Interest income	4,481	Interest income	7,263		2,782
Deferred income		Deferred income	0		0
Miscellaneous income	0	Miscellaneous income	0		0
Fixed exchange rate mechanism gains		Fixed exchange rate mechanism	0		0
Total Income	470,825	Total Income	941,453		470,628
Expenditure		Expenditure		Expenditure	
Staff and other personnel costs	277,014	Staff and other personnel costs	538,029		261,015
Contractual services	0	Contractual services	15		15
Travel	25,446	Travel	48,831		23,385
Operating expenses	107,498	Operating expenses	172,005		64,507
Acquisitions	14,684	Acquisitions	27,617		12,933
Fixed exchange rate mechanism loss	0	Fixed exchange rate mechanism	0		0
Programme support costs	47,555	Programme support costs	93,490		45,935
Managed Activities		Managed Activities			0
UNEP		UNEP	0		0
Total Expenditure	472,197	Total Expenditure	879,987	Total Expenditure	407,790
Excess/(shortfall) of income over expenditure	(1,372)	Excess/(shortfall) of income over expenditure	61,466		62,838
Non-budgeted accrued expenses		Non-budgeted accrued expense	0		0
Prior periods' adjustments	0	Prior periods' adjustments	0		0
Net excess/(shortfall) of income over expenditure	(1,372)	Net excess/(shortfall) of income over expenditure	61,466		62,838
Savings on prior periods' obligations		Savings on prior periods' obligations	0		0
Transfers from/(to) reserves	0	Transfers from/(to) reserves	0		0
Transfers from/(to) other funds	0	Transfers from/(to) other funds	0		0
Refund to member states and donor	0	Refund to member states and donor	0		0
Fund balances, beginning of period	253,223	Fund balances, beginning of period	253,223		0
Fund balances, end of period	251,851	Fund balances, end of period	314,689		62,838
Reserves, beginning of period	85,837	Reserves, beginning of period	85,837		0
Transfers (from)/to reserves	0	Transfers (from)/to reserves	0		0
Reserves, end of period	85,837	Reserves, end of period	85,837		0
Total reserves and fund balances	337,688	Total reserves and fund balance	400,526		62,838

Statement of assets, liabilities, reserves and fund balances as at 31 December 2012 (United States Dollars)	BTL	Statement of assets, liabilities, reserves and fund balances as at 31 December 2013 (United States Dollars)	BTL	Statement of assets, liabilities, reserves and fund balances as at 31 December 2013 BTL
Assets		Assets		Assets
Cash and term deposits	0	Cash and term deposits	0	0
Cash pool - US dollar	359,824	Cash pool - US dollar	449,165	89,341
Cash pool - Euro	109,563	Cash pool - Euro	7,542	(102,021)
Advances provided to implementing agencies		Advances provided to implemer	0	0
Investments		Investments	0	0
Accounts receivable:		Accounts receivable:		0
Voluntary contributions receivable	8,061	Voluntary contributions receivable	31,939	23,878
Inter-fund receivable	0	Inter-fund receivable	15,819	15,819
Other accounts receivable	16	Other accounts receivable	0	(16)
Other assets	0	Other assets	640	640
Total assets	477,464	Total assets	505,105	27,641
Liabilities		Liabilities		0
Payments or contributions received	94,636	Payments or contributions recei	99,659	5,023
Unliquidated obligations	750	Unliquidated obligations	0	(750)
Accounts payable:		Accounts payable:		0
Inter-fund payable	42,408	Inter-fund payable	0	(42,408)
Other accounts payable	1,982	Other accounts payable	4,920	2,938
Other liabilities	0	Other liabilities	0	0
Total liabilities	139,776	Total liabilities	104,579	(35,197)
Reserves and fund balances		Reserves and fund balances		Reserves and fund balances
Financial reserves		Financial reserves	0	0
Operating reserves	85,837	Operating reserves	85,837	0
Cumulative surplus	251,851	Cumulative surplus	314,689	62,838
Total reserves and fund balances	337,688	Total reserves and fund balance	400,526	62,838
Total liabilities, reserves and fund balance	477,464	Total liabilities, reserves and fur	505,105	27,641

Statement of income and expenditure and changes in reserves and fund balances for the first one year ended at 31 December 2012	Support of the EUROBATS Secretariat	Statement of income and expenditure and changes in reserves and fund balances for the period of the biennium 2012-2013	Support of the EUROBATS Secretariat	Statement of income and expenditure and changes in reserves and fund balances for the first one year ended at 31 December 2013	Support of the EUROBATS Secretariat
(United States Dollars)	QFL	(United States Dollars)	QFL		QFL
Income		Income	Income	Income	
Voluntary contributions	55,421	Voluntary contributions	132,681		77,260
Other/Miscellaneous:		Other/Miscellaneous:			0
Interest income	224	Interest income	422		198
Miscellaneous income	0	Miscellaneous income	0		0
Total Income	55,645	Total Income	133,103		77,458
Expenditure		Expenditure		Expenditure	
Staff and other personnel cost:	0	Staff and other personnel co	0		0
Contractual services	26,341	Contractual services	59,021		32,680
Travel	0	Travel	0		0
Operating expenses	15,711	Operating expenses	29,785		14,074
Acquisitions	0	Acquisitions	0		0
Programme support costs	5,419	Programme support costs	11,492		6,073
Total Expenditure	47,471	Total Expenditure	100,298		52,827
Excess/(shortfall) of income ov	8,174	Excess/(shortfall) of income	32,805		24,631
Prior periods' adjustments	0	Prior periods' adjustments	0		0
Net excess/(shortfall) of incom	8,174	Net excess/(shortfall) of incc	32,805		24,631
Savings on prior periods' oblig	0	Savings on prior periods' obl	0		0
Transfers from/(to) other fund	0	Transfers from/(to) other fui	0		0
Refund to member states and	0	Refund to member states an	0		0
Fund balances, beginning of pe	20,884	Fund balances, beginning of	20,884		0
Fund balances, end of period	29,058	Fund balances, end of perio	53,689		24,631
Reserves, end of period	0	Reserves, end of period	0		0
Total reserves and fund balanc	29,058	Total reserves and fund bala	53,689		24,631
Statement of assets, liabilities, reserves and fund balances as at 31 December 2012		Statement of assets, liabilities, reserves and fund balances as at 31 December 2013			
(United States Dollars)	QFL	(United States Dollars)	QFL	Assets	
Assets		Assets			
Cash and term deposits	0	Cash and term deposits			0
Cash pool - US dollar	28,834	Cash pool - US dollar	54,006		25,172
Cash pool - Euro	6,721	Cash pool - Euro	907		(5,814)
Investments	0	Investments			0
Accounts receivable:		Accounts receivable:			0
Inter-fund receivable	1,874	Inter-fund receivable	1,342		(532)
Other accounts receivable	0	Other accounts receivable	0		0
Other assets	0	Other assets	0		0
Total assets	37,429	Total assets	56,255	Total assets	18,826
Liabilities		Liabilities		Liabilities	
Unliquidated obligations	4,392	Unliquidated obligations	2,566		(1,826)
Accounts payable:		Accounts payable:			0
Inter-fund payable	0	Inter-fund payable	0		0
Other accounts payable	3,979	Other accounts payable	0		(3,979)
Other liabilities	0	Other liabilities	0		0
Total liabilities	8,371	Total liabilities	2,566	Total liabilities	(5,805)
Reserves and fund balances		Reserves and fund balances			
Cumulative surplus	29,058	Cumulative surplus	53,689		24,631
Total reserves and fund balanc	29,058	Total reserves and fund bala	53,689	Total reserves and f	24,631
Total liabilities, reserves and fu	37,429	Total liabilities, reserves and	56,255	Total liabilities, rese	18,826