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منظمة الأمم المتحدة
للتربية والعلم والثقافة

联合国教育、
科学及文化组织

Conference of Parties to the International Convention against Doping in Sport

5CP

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31 July 2015
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Item 7.1 of the provisional agenda

FINANCIAL REPORT ON THE FUND FOR THE ELIMINATION OF DOPING IN SPORT

Summary

Document: Financial report of the Approval Committee of the Fund for the Elimination of Doping in Sport, financial statements for the period from 1 January 2014 to 31 July 2015 (Annex).

Context: This document presents the Financial Statements for the Fund for the Elimination of Doping in Sport. This information is provided in accordance with Resolution 1CP/7 of the Conference of Parties, which requested the annual preparation of an itemized, certified statement showing expenditure between priority areas of the Fund.

Decision required: Paragraph 4.

INTRODUCTION

1. The Fund for the Elimination of Doping in Sport (hereinafter referred to as “the Fund”), as set forth in Article 17 of the International Convention against Doping in Sport (hereinafter referred to as “the Convention”), was established in February 2007. A Special Account was created for the administration of the Fund in accordance with Article 6, paragraph 5 of the Financial Regulations of UNESCO immediately following the entry into force of the Convention. The advantage of a Special Account is that multiple contributions can be combined to finance specific projects and funds can be carried over from one biennium to another with any interest accrued reinvested in accordance with Article 17 of the Convention. In accordance with the UNESCO Administrative Manual, a 10% programme support cost is applicable to this Special Account.

2. Since its inception, the Fund has been well supported by the States Parties to the Convention. A total of five States Parties have made contributions to the Fund in 2014-2015.¹ Several of these five States made multiple contributions. As a result of these generous contributions and the interest accrued, the Fund remains in a strong financial position.

3. Attached to this document are the annual financial statements for the Fund as prepared by the Bureau of Financial Management (BFM) for the period from 1 January 2014 to 31 July 2015 (see annex of this report). All income and expenditure as well as any changes in reserves or fund balances are presented as well as a breakdown of expenditure between the three priority areas of the Fund as approved by the Conference of Parties.² This is in accordance with Resolution 1CP/7, which, *inter alia*, requested the production on an annual basis of a detailed, certified statement showing expenditure between priority areas. The Report of the Approval Committee for the Fund for the Elimination of Doping in Sport, presented in a separate document [ICDS/5CP/Doc.6], provides a narrative report on the expenditure of the Fund and the results achieved.

DRAFT RESOLUTION 5CP/5

4. The Conference of Parties may wish to adopt the following resolution:

The Conference of Parties,

1. *Having examined* ICDS/5CP/Doc. 5,
2. *Expresses* its gratitude to those States Parties that have contributed to the work of the Fund for the Elimination of Doping in Sport through their invaluable financial support;
3. *Notes* the financial status of the Fund for the Elimination of Doping in Sport and *encourages* the States Parties to make it possible to implement the projects submitted.

¹ Australia, Russian Federation, Finland, Kuwait, Monaco.

² The three priority areas were: (1) education projects focusing on youth and sports organizations, (2) policy advice, and (3) mentoring or capacity development programmes.

ANNEX

FINANCIAL STATEMENTS FOR THE PERIOD FROM 1 JANUARY 2014 TO 31 JULY 2015



UNESCO

FUND FOR THE ELIMINATION OF DOPING IN SPORT

**STATEMENT OF INCOME AND EXPENDITURE AND CHANGES IN RESERVES AND FUND BALANCES
FOR THE PERIOD 1 JANUARY 2014 TO 31 JULY 2015**

(EXPRESSED IN US DOLLARS)

INCOME

Voluntary Contributions - Schedule 1.1	419,363.43
Other income:	
Interest	13,530.00
Other operating gains	265.19

TOTAL INCOME	<u>433,158.62</u>
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Cash Disbursements - Schedule 1.2	1,473,299.21
Increase in balance of unliquidated obligations - Schedule 1.2	400,264.22

TOTAL EXPENDITURE	<u>1,873,563.43</u>
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SHORTFALL OF INCOME OVER EXPENDITURE	<u>(1,440,404.81)</u>
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Reserves and fund balances, beginning of the period	<u>3,332,765.88</u>
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RESERVES AND FUND BALANCES, END OF THE PERIOD	<u>1,892,361.07</u>
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*Financial Report issued by the Bureau of Financial Management.
The total income and expenditure are in accordance with UNESCO's financial records.*



UNESCO

FUND FOR THE ELIMINATION OF DOPING IN SPORT

SCHEDULE OF INCOME
FOR THE PERIOD 1 JANUARY 2014 TO 31 JULY 2015

(EXPRESSED IN US DOLLARS)

Funds received		
Australia	65,937.86	
Finland	50,035.60	
Kuwait	19,970.47	
Monaco	6,793.50	
Russian Federation	<u>276,626.00</u>	419,363.43
Interest		13,530.00
Other operating gains		265.19
TOTAL		<u><u>433,158.62</u></u>

Financial Report issued by the Bureau of Financial Management.

The total income and expenditure are in accordance with UNESCO's financial records.



UNESCO

FUND FOR THE ELIMINATION OF DOPING IN SPORT

SCHEDULE OF EXPENDITURE FOR THE PERIOD 1 JANUARY 2014 TO 31 JULY 2015

	Disbursements	Unliquidated Obligations	Total
Main Line of Action 1			
<i>Development of education projects focusing on youth and sports organisations</i>			
1.1 International learning materials	-	-	-
1.2 International assistance			
Africa	130,781.00	44,901.74	175,682.74
Arab States	11,275.12	-	11,275.12
Asia	102,230.41	26,490.00	128,720.41
Pacific	-	-	-
Europe & North America	39,900.00	24,649.96	64,549.96
Central & Eastern Europe	144,920.00	25,803.34	170,723.34
Latin America	81,416.00	42,523.00	123,939.00
Caribbean	35,324.04	43,005.00	78,329.04
1.3 Education resources	-	-	-
Main Line of Action 2			
<i>Provision of anti-doping policy advice to States Parties</i>			
2.1 International assistance			
Arab States	24,865.45	-	24,865.45
Central & Eastern Europe	17,100.00	21,505.29	38,605.29
Caribbean	-	20,000.00	20,000.00
2.2 Research studies	-	-	-
2.3 Evaluation studies	-	-	-
Main Line of Action 3			
<i>Development of mentoring and capacity building programmes</i>			
3.1 International assistance	379,033.60	152,377.34	531,410.94
3.2 Technical cooperation and training	-	-	-
3.3 Conferences and meetings	-	-	-
Main Line of Action 4			
<i>Implementation of the International Convention against Doping in Sport</i>			
4.1 Promotion of the Convention	-	-	-
4.2 Monitoring of the Convention	101,493.54	55,200.00	156,693.54
4.3 Administration of the Fund for the Elimination of Doping	271,023.74	961.47	271,985.21
4.4 Organisation of meetings	-	-	-
SUB-TOTAL	1,339,362.90	457,417.14	1,796,780.04
PROGRAMME SUPPORT COSTS 10%	133,936.31	45,741.71	179,678.02
TOTAL	1,473,299.21	503,158.85	1,976,458.06
Unliquidated Obligations 1 January 2014	-	(102,894.63)	(102,894.63)
TOTAL EXPENDITURE	1,473,299.21	400,264.22	1,873,563.43