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Организация
Объединенных Наций по
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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

2CP

Second Session
Paris, UNESCO Headquarters, Room XI
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ICDS/2CP/Doc.4
31 August 2009
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Item 4.1 of the Provisional Agenda

Financial Report on the Fund for the Elimination of Doping in Sport

Summary

Documents: Administration of the Fund for the Elimination of Doping in Sport 2008-2009, Financial Statements for the years 1 January to 31 December 2007 (herewith attached as Annex I) and 1 January 2008 to 31 August 2009 (herewith attached as Annex II).

Background: 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 6, 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 Administrative Circular No. 2280, a 10% programme support cost is applicable to this special account.
2. Since its inception, the Fund has been well supported by States Parties to the Convention. A total of 19 States Parties have made contributions to the Fund.¹ Moreover, six of these states have made multiple contributions. As a result of these generous contributions, interest accrued and modest expenditure due to a limited number of applications from States Parties, 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 Financial Reporting and Accounts Section, Division of the Comptroller. These financial statements cover the calendar year 2007 (Annex I of this report) and the period from 1 January 2008 to 31 August 2009 (Annex II 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 First Session of the Conference of Parties.² This is in accordance with Resolution 1CP/7, which, *inter alia*, requested the production on an annual basis of an itemized certified statement showing expenditure between priority areas. A separate document [ICDS/2CP/Doc.5 refers] provides a narrative report on the expenditure of the Fund and the results achieved.

DRAFT RESOLUTION 2CP/4.1

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

The Conference of Parties,

 1. *Having* examined document ICDS/2CP/Doc.4,
 2. *Expresses* its gratitude to the States Parties that have made financial contributions to the Fund for the Elimination of Doping in Sport;
 3. *Notes with satisfaction* the financial status of the Fund for the Elimination of Doping in Sport.

¹ Australia, Canada, China, Denmark, Finland, France, Iceland, India, Japan, Luxembourg, Monaco, Netherlands, New Zealand, Norway, Russian Federation, Saudi Arabia, South Africa, Spain, Sweden

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 I
Financial Report - 1 January to 31 December 2007

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 2007 TO 31 DECEMBER 2007**

(EXPRESSED IN US DOLLARS)

INCOME

Voluntary Contributions - Schedule 1.1	1,090,984.76
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Other income:

Interest	11,075.00
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Transfers	7,199.58
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TOTAL INCOME	<u>1,109,259.34</u>
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Cash Disbursements - Schedule 1.2	9,841.91
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Increase in balance of unliquidated obligations	8.34
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TOTAL EXPENDITURE	<u>9,850.25</u>
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EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE	<u>1,099,409.09</u>
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Reserves and fund balances, beginning of the period	<u>-</u>
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RESERVES AND FUND BALANCES, END OF THE PERIOD	<u><u>1,099,409.09</u></u>
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UNESCO
FUND FOR THE ELIMINATION OF DOPING IN SPORT
SCHEDULE OF INCOME
FOR THE PERIOD 1 JANUARY 2007 TO 31 DECEMBER 2007
(EXPRESSED IN US DOLLARS)

Funds received		
Australia	41,322.50	
Denmark	35,000.00	
Finland	28,368.80	
France	58,309.20	
Iceland	3,000.00	
Netherlands	36,873.25	
New Zealand	17,958.76	
Norway	30,000.00	
Russia	720,460.00	
South Africa	20,000.00	
Sweden	<u>99,692.25</u>	1,090,984.76
Interest		11,075.00
Transfer from budget code 406GLO1001		7,199.58
TOTAL		<u><u>1,109,259.34</u></u>

UNESCO

FUND FOR THE ELIMINATION OF DOPING IN SPORT

SCHEDULE OF APPROPRIATIONS AND EXPENDITURE FOR THE PERIOD 1 JANUARY 2007 TO 31 DECEMBER 2007

	Allocation	Disbursements	Unliquidated Obligations	Total Expenditure
Main Line of Action 1				
<i>Development of education projects focusing on youth and sports organisations</i>	80,053.00			
1.1 International learning materials		-	-	-
1.2 International assistance				
Africa		-	-	-
Arab States		-	-	-
Asia		-	-	-
Pacific		1,846.05	7.58	1,853.63
Europe and North America		-	-	-
Central and Eastern Europe		-	-	-
Latin America		-	-	-
Caribbean		-	-	-
1.3 Education resources		-	-	-
Main Line of Action 2				
<i>Provision of anti-doping policy advice to States Parties</i>	30,000.00			
2.1 International assistance				
Africa		-	-	-
Arab States		-	-	-
Asia		-	-	-
Pacific		-	-	-
Europe and North America		-	-	-
Central and Eastern Europe		-	-	-
Latin America		-	-	-
Caribbean		-	-	-
2.2 Research studies		-	-	-
2.3 Evaluation studies		-	-	-
Main Line of Action 3				
<i>Development of mentoring and capacity building programmes</i>	20,000.00			
3.1 International assistance				
Africa		-	-	-
Arab States		-	-	-
Asia		-	-	-
Pacific		-	-	-
Europe and North America		-	-	-
Central and Eastern Europe		-	-	-
Latin America		-	-	-
Caribbean		-	-	-
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>	9,000.42			
4.1 Promotion of the Convention		-	-	-
4.2 Monitoring of the Convention		-	-	-
4.3 Administration of the Fund for the Elimination of Doping		7 101.14	-	7,101.14
4.4 Organisation of meetings		-	-	-
SUB-TOTAL	139,053.42	8,947.19	7.58	8,954.77
PROGRAMME SUPPORT COSTS 10%	13,905.34	894.72	0.76	895.48
TOTAL	152,958.76	9,841.91	8.34	9,850.25

ANNEX II

Financial Report - 1 January 2008 to 31 August 2009

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 2008 TO 31 AUGUST 2009

(EXPRESSED IN US DOLLARS)

INCOME

Voluntary Contributions - Schedule 1.1	1,237,285.00
Other income:	
Interest	58,556.00
Transfers	7,541.97

TOTAL INCOME	<u>1,303,382.97</u>
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Cash Disbursements - Schedule 1.2	107,546.37
Increase in balance of unliquidated obligations	50,591.66

TOTAL EXPENDITURE	<u>158,138.03</u>
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EXCESS (SHORTFALL) OF INCOME OVER EXPENDITURE	<u>1,145,244.94</u>
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Reserves and fund balances, beginning of the period	<u>1,099,409.09</u>
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RESERVES AND FUND BALANCES, END OF THE PERIOD	<u>2,244,654.03</u>
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UNESCO
FUND FOR THE ELIMINATION OF DOPING IN SPORT
SCHEDULE OF INCOME
FOR THE PERIOD 1 JANUARY 2008 TO 31 AUGUST 2009
(EXPRESSED IN US DOLLARS)

Funds received		
Australia	86,185.61	
Canada	97,052.99	
China	20,000.00	
Finland	56,504.00	
India	19,975.00	
Japan	140,000.00	
Luxembourg	30,079.10	
Monaco	6,468.30	
New Zealand	18,670.00	
Russian Federation	697,350.00	
Saudi Arabia	25,000.00	
Spain	<u>40,000.00</u>	1,237,285.00
Interest		58,556.00
Transfer from Australian Funds-in-Trust Project - 529GLO1000		7,541.97
TOTAL		<u><u>1,303,382.97</u></u>

UNESCO

FUND FOR THE ELIMINATION OF DOPING IN SPORT

SCHEDULE OF APPROPRIATIONS AND EXPENDITURE FOR THE PERIOD 1 JANUARY 2008 TO 31 AUGUST 2009

	Allocation	Disbursements	Unliquidated Obligations	Total Expenditure
Main Line of Action 1				
<i>Development of education projects focusing on youth and sports organisations</i>	629,947.00			
1.1 International learning materials		4,640.79	-	4,640.79
1.2 International assistance		54,000.00	6,000.00	60,000.00
1.3 Education resources		3,477.72	-	3,477.72
Main Line of Action 2				
<i>Provision of anti-doping policy advice to States Parties</i>	250,000.00			
2.1 International assistance		-	-	-
2.2 Research studies		-	-	-
2.3 Evaluation studies		-	-	-
Main Line of Action 3				
<i>Development of mentoring and capacity building programmes</i>	60,000.00			
3.1 International assistance		-	-	-
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>	88,899.28			
4.1 Promotion of the Convention		-	-	-
4.2 Monitoring of the Convention		-	40,000.00	40,000.00
4.3 Administration of the Fund for the Elimination of Doping		35,650.92	-	35,650.92
4.4 Organisation of meetings		-	-	-
SUB-TOTAL	1,028,846.28	97,769.43	46,000.00	143,769.43
PROGRAMME SUPPORT COSTS 10%	102,884.63	9,776.94	4,600.00	14,376.94
TOTAL	1,131,730.91	107,546.37	50,600.00	158,146.37