

INTERNATIONAL MARITIME ORGANIZATION



E

ASSEMBLY
25th session
Agenda item 17(e)

A 25/Res.991
15 January 2008
Original: ENGLISH

Resolution A.991(25)

**Adopted on 29 November 2007
(Agenda item 17(e))**

**PROGRAMME BUDGET
FOR THE TWENTY-FIFTH FINANCIAL PERIOD 2008-2009**

A. PROGRAMME BUDGET FOR THE 2008-2009 BIENNIUM

THE ASSEMBLY,

RECALLING Article 15 of the Convention on the International Maritime Organization, in particular paragraphs (f) and (g) thereof concerning the functions of the Assembly in relation to the Organization's programme budget,

RECALLING FURTHER resolution A.726(17) of 7 November 1991, by which it approved a revised assessment formula for apportioning the contributions of Member States to the Organization's budget and adopted amendments to the Rules of Procedure of the Assembly concerning enforcement of the payment of contributions,

NOTING the provision in article III of the Organization's Financial Regulations concerning the preparation of the programme budget estimates,

1. APPROVES the Organization's programme budget voted for the twenty-fifth financial period 2008-2009, as in appendix 1, of £54,669,300, comprising an appropriation of £26,799,300 for 2008 and an appropriation of £27,870,000 for 2009;

2. DECIDES that the appropriation voted above shall be financed by contributions from Member States of £24,391,300 for 2008 and £25,436,100 for 2009, after deduction of prospective income and transfers comprising:

- (a) reimbursements from the Printing Fund for the costs borne by the regular budget in respect of IMO publishing activities, estimated at £987,000 for 2008 and £1,012,900 for 2009;
- (b) transitional transfers from the Printing Fund reserves of £500,000 in each year of the biennium;
- (c) programme support cost income from donor funds, estimated at £200,000 in each year of the biennium; and
- (d) miscellaneous income estimated at £721,000 in each year of the biennium;

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3. DECIDES ALSO that transfers of uncommitted balances of appropriations to the same major programme of the budget in the second calendar year (other than those authorized by article IV of the Financial Regulations) and transfer of appropriations between major programmes of the budget, shall be carried out only with the prior concurrence of the Council;

4. APPROVES a total of 19.8 meeting-weeks for 2008 and 18.6 meeting-weeks for 2009, as in appendix 2, and a staff complement of 338 for the biennium including the complement funded by the Printing Fund, as in appendix 3;

NOTING the provision in regulation 5.1 of the Financial Regulations concerning the use of the Working Capital Fund to finance approved appropriations pending receipt of contributions,

RECOGNIZING that the funds in the Working Capital Fund could be insufficient to finance the approved appropriations when exceptional and unforeseen circumstances take place pending receipt of contributions,

5. AUTHORIZES the Secretary-General to draw upon funds in the Printing Fund, the Headquarters Capital Fund, the Technical Co-operation Fund and the Termination Benefit Fund to finance the approved appropriations. Advances made from these Funds to finance budgetary appropriations during a financial period shall be reported to the Council immediately and reimbursed to each respective Fund as soon as, and to the extent that, income is available for that purpose;

RECOGNIZING ALSO the provision in regulation 3.8 of the Financial Regulations concerning supplementary estimates and the past practice of the Assembly in authorizing the Council to approve any necessary recalculation of the appropriations for the second year of the biennium,

RECOGNIZING FURTHER that the Secretary-General may make transfers from one programme to another within the same major programme in accordance with regulation 4.4 of the Financial Regulations,

6. AUTHORIZES the Council, at its relevant sessions, to review the approved programme budget and, if it decides it is necessary, to approve any transfers between programmes, including appropriate recalculation of the programme budget and assessment figures, in the light of the budgetary and exchange rate situation prevailing at that time;

7. INVITES the attention of the Council to the above-mentioned provisions;

8. REQUESTS the Secretary-General to ensure their application while endeavouring to effect the maximum economies in the budget;

9. REQUESTS the Council, should there be any appreciable changes in annual contribution receipts, to undertake a review of the Organization's financial framework and report its outcome to the Assembly.

B. WORKING CAPITAL FUND

THE ASSEMBLY,

RECALLING resolution A.363(IX) of 14 November 1975, by which the Working Capital Fund was established in the amount of \$250,000 as of 1 January 1976 by means of advances assessed on Member States,

RECALLING FURTHER resolutions A.508(XII), A. 552(13), A.633(15)B, and A.837(19), by which the level of the Working Capital Fund was increased through transfers from other Funds,

NOTING that, after taking into account payments by new Members, the level of the Working Capital Fund presently stands at £2,005,977,

1. DECIDES that new Members shall be assessed for their advances to the Working Capital Fund on the basis only of the part assessed on Members on 1 January 1976;
2. AUTHORIZES the Secretary-General:
 - (a) to advance, from the Working Capital Fund, such sums as may be necessary to finance the appropriations for the years 2008 and 2009 pending receipt of contributions from Members – amounts so advanced shall be reimbursed to the Working Capital Fund as soon as contributions are available;
 - (b) to advance, from the Working Capital Fund, such sums as may be necessary to finance additional expenditure arising from exchange rate movements during 2008-2009 away from the rate adopted for calculation of the appropriation – sums so advanced shall be returned to the Working Capital Fund as soon as possible and in a manner decided on by the Council; and
 - (c) with the prior agreement of the Council, to advance such sums as may be necessary to meet unforeseen or extraordinary expenses arising during the financial period 2008-2009, provided that such expenses are of a clearly exceptional nature and relate specifically to the work programme of the Organization and that the Council is assured that the relevant expenditure cannot be met by appropriate transfer action within the total budget approved for a calendar year;
3. REQUESTS the Secretary-General to report to the Council and the Assembly all advances made under the present resolution, and the relevant circumstances, and to submit supplementary estimates for reimbursement to the Working Capital Fund of advances made from the Fund to meet unforeseen or extraordinary expenses.

C. PRINTING FUND

THE ASSEMBLY,

RECALLING resolution A.307(VIII) of 17 December 1973, concerning the charging of expenditure to the Printing Fund,

RECALLING ALSO resolution A.877(21) of 25 November 1999, by which the Assembly authorized the Secretary-General, with effect from the twenty-second financial period, to charge to the Printing Fund the attributable indirect costs associated with the printing of the Organization's publications and show them in the Printing Fund accounts,

RECALLING FURTHER resolution A.906(22) of 29 November 2001, by which the Assembly decided that the direct costs associated with the Organization's printing and publishing activities funded wholly by the regular budget would be reimbursed from the Printing Fund on a phased basis, namely 60% of the direct costs of the Publishing Service, including relevant financial services, for 2002-2003 and 100% of the direct costs for 2004-2005,

RECALLING FINALLY resolution A.969(24) of 28 November 2005, by which the Assembly decided that the reimbursements from the Printing Fund to the regular budget shall be shown in the Printing Fund accounts,

1. APPROVES the Printing Fund programme budget voted for the twenty-fifth financial period 2008-2009, as shown in Table 1 of appendix 4, of £8,318,700, comprising an appropriation of £4,072,200 for 2008 and an appropriation of £4,246,500 for 2009;

RECALLING that, in accordance with resolution A.100(IV) of 24 September 1965, the disposal of any amount standing to the credit of the Printing Fund at the end of any financial period shall be decided by the Assembly,

RECALLING ALSO resolution A.986(24) of 1 December 2005, by which the Assembly instructed the Secretary-General to transfer, at the beginning of each year, commencing from 1 January 2008, not less than 75% of the net annual surplus in the Printing Fund to the Technical Co-operation Fund, unless otherwise directed by the Assembly,

2. INSTRUCTS the Secretary-General to distribute, on 1 January of each year of the next biennium, 75% of the net annual surplus in the Printing Fund, as recorded in the previous year's final accounts, to the Technical Co-operation Fund, which is estimated at £3,439,800 for 2008 and £3,259,400 for 2009;

3. AUTHORIZES the Secretary-General to distribute the remainder of the net annual surplus in the Printing Fund, as recorded in the previous year's final accounts, as follows:

- (a) 15% to the Headquarters Capital Fund, which is estimated at £688,000 for 2008 and £651,900 for 2009;
- (b) 8.5% to the Termination Benefit Fund, which is estimated at £389,800 for 2008 and £369,400 for 2009; and
- (c) 1.5% to the Training and Development Fund, which is estimated at £68,800 for 2008 and £65,200 for 2009;

4. AUTHORIZES ALSO the Secretary-General to carry out transfers from the accumulated reserves in the Printing Fund brought forward from the 2006 year-end, as follows:

- (a) £500,000, on 1 January in each year of the biennium, to the General Fund to adjust the assessment level; and

- (b) £1,500,000, on 1 January 2008, to the Headquarters Capital Fund to replenish the funds required for the repayment of the Organization's liability incurred from the Headquarters refurbishment;

5. DECIDES that the interest earnings accruing in the Printing Fund shall continue to be credited to the Printing Fund.

D. HEADQUARTERS CAPITAL FUND

THE ASSEMBLY,

RECALLING resolution A.778(18) of 4 November 1993, by which the Assembly decided to establish the Headquarters Capital Fund by transferring the balance held in the Headquarters Installation Fund and by transfers from the Printing Fund of £500,000 in 1994 and £250,000 in 1995,

RECALLING ALSO that the Headquarters Capital Fund was established with effect from 1 January 1994 with the primary purpose of meeting the capital expenditure necessary for efficient operation of the Organization and for fulfilling the Organization's liabilities under the terms of the lease for the Headquarters building between the Organization and the United Kingdom Government, and with the scope to include:

- (a) expenditure on repairs to, or replacement of, apparatus and machinery for the Headquarters building (other than regular, planned maintenance costs);
- (b) purchase and installation of office automation equipment, office furniture and equipment, telecommunications equipment and document production machinery;
- (c) official vehicles;
- (d) other items of capital equipment which relate to the primary purpose of the Fund; and
- (e) expenditure on the design, installation and implementation of office automation systems, including related training needs,

RECALLING FURTHER the Assembly's decision that the Fund should be replenished from time to time by such transfers from other funds of the Organization as might be approved by the Assembly or by the transfer of such funds from the Organization's regular budget as might be approved by the Assembly,

RECALLING MOREOVER that the Fund has enabled the planning for, and implementation of, major capital programmes since 1994, notably in the field of office automation and communications necessary to improve the Organization's efficiency and effectiveness,

NOTING that the Council, at its ninety-fourth session in June 2005, agreed in principle to the planned Headquarters building refurbishment, to be carried out in two phases,

NOTING ALSO that the Council, at its ninety-sixth session in June 2006, agreed in principle to the upgrading of the Organization's existing financial and reporting system, including the replacement of the Human Resources (HR) and Payroll systems,

RECALLING FINALLY that the Council, at its ninety-eighth session in June 2007, agreed to bring forward the planned phase 2 of the Headquarters refurbishment programme, back-to-back with phase 1,

NOTING FURTHER that the capital expenditure programme for the next biennium indicates that fresh transfers of funds are required to rebuild the base of the Fund,

1. WELCOMES the Host Government's agreement to share the costs of the refurbishment works on the basis of a 90:10 cost-sharing formula, based on a total cost of £46 million, of which the Organization's share of £4.6 million is to be paid in agreed instalments by 2011;
2. APPROVES the Headquarters Capital Fund programme budget voted for the twenty-fifth financial period 2008-2009, as shown in Table 2 of appendix 4, of £4,304,400, comprising an appropriation of £2,742,700 for 2008 and an appropriation of £1,561,600 for 2009;
3. AUTHORIZES the Secretary-General to transfer £920,000, on 1 January 2008, from the cash surplus available in the General Fund at the year-end of 2007 to the Headquarters Capital Fund, in addition to the transfers indicated in paragraphs 3.(a) and 4.(b) of part C above;
4. DECIDES that the income arising from investments of the Headquarters Capital Fund shall continue to be credited to the Headquarters Capital Fund.

E. TERMINATION BENEFIT FUND

THE ASSEMBLY,

RECALLING resolution A.837(19) of 23 November 1995, by which the Assembly decided to establish the Termination Benefit Fund by an initial transfer of £900,000 from the cash surplus of the General Fund on 1 January 1996, in order to meet the costs associated with payment of termination benefit and repatriation grants to the staff of the Organization,

RECALLING ALSO the decision of the Assembly that the Fund should be replenished as necessary by such transfers from other Funds of the Organization or from the regular budget as might be approved by the Assembly, and that the Fund should be administered in accordance with the Organization's Financial Regulations and Rules,

RECALLING FURTHER resolution A.906(22) of 29 November 2001, which widened the scope of the Fund to allow the financing of the additional costs of temporary assistance required to replace staff on long-term sick leave,

BEING ADVISED that, after taking into account payments to former staff members in connection with separation from service, the level of the Termination Benefit Fund presently stands at approximately £633,000,

NOTING the requirement, under the International Public Sector Accounting Standards (IPSAS), to report, in the Organization's final accounts, its liability for deferred staff costs such as termination indemnity, repatriation grants entitlement, accrued annual leave costs and after-service health insurance costs (ASHI),

1. DECIDES to widen the present scope of the Fund to include the financing and accounting of the liabilities related to the costs of accrued annual leave and ASHI, in preparation for the UN system-wide implementation of IPSAS;
2. APPROVES the Termination Benefit Fund programme budget voted for the twenty-fifth financial period 2008-2009, as shown in Table 3 of appendix 4, of £1,468,400, comprising an appropriation of £777,600 for 2008 and an appropriation of £690,800 for 2009;
3. AUTHORIZES the Secretary-General to transfer £1,000,000, on 1 January 2008, from the cash surplus available in the General Fund at the year-end of 2007 to the Termination Benefit Fund, in addition to the transfers indicated in paragraph 3.(b) of part C above;
4. DECIDES that income arising from investments of the Termination Benefit Fund shall be credited to the Termination Benefit Fund.

F. TRAINING AND DEVELOPMENT FUND

THE ASSEMBLY,

RECALLING resolution A.906(22) of 29 November 2001, by which the Assembly decided to establish the Training and Development Fund with an initial transfer of £200,000 from the surplus of the Printing Fund on 1 January 2002, in order to finance organizational strengthening initiatives, and that the Fund should be administered in accordance with the Organization's Financial Regulations and Rules,

NOTING that, under the guidance of the Council, the organizational reforms which are being implemented are expected to generate further efficiency savings as well as improved service standards in the delivery of the work programme of the Organization,

NOTING ALSO that the Fund will be replenished from time to time by such transfers from other Funds of the Organization as may be approved by the Assembly or by the transfer of such funds from the regular budget as may be approved by the Assembly,

1. APPROVES the Training and Development Fund programme budget voted for the twenty-fifth financial period 2008-2009, as shown in Table 4 of appendix 4, of £189,400, comprising an appropriation of £97,800 for 2008 and an appropriation of £91,600 for 2009; and
2. AUTHORIZES the Secretary-General to replenish funds through transfers as indicated in paragraph 3.(c) of part C above;
3. DECIDES that the income arising from investments of the Training and Development Fund shall be credited to the Training and Development Fund.

G. TECHNICAL CO-OPERATION FUND

THE ASSEMBLY,

RECALLING resolution A.593(14) of 20 November 1985, by which the Technical Co-operation Fund (TC Fund) was established, and which resolved that the interest should be used to assist the Technical Co-operation Programme of the Organization in accordance with proposals approved by the Assembly,

RECALLING ALSO resolution A.837(19) of 23 November 1995, by which the funds from the TC Fund were drawn down and converted into pounds sterling for the application of technical co-operation activities, and which enabled the level of the funds to be increased through donor contributions and by such transfers, from other funds of the Organization, as may be approved by the Assembly,

NOTING that, in accordance with rule 14 of the Rules of Operation of the TC Fund, the Secretariat reports biennially to the Technical Co-operation Committee and the Council on progress made in the delivery of the Integrated Technical Co-operation Programme (ITCP) components that are being supported with the TC Fund resources,

NOTING ALSO that the Council, at its ninety-eighth session, approved allocations from the TC Fund of £6,229,000 to support the proposed activities under the ITCP for the 2008-2009 biennium, based on the recommendation of the Technical Co-operation Committee at its fifty-seventh session,

RECOGNIZING the increasing demand to finance a core programme of technical co-operation to assist developing countries in their endeavours to implement the various instruments adopted by the Organization,

RECALLING resolution A.986(24) of 1 December 2005, by which the Assembly instructed the Secretary-General to transfer, at the beginning of each year, commencing from 1 January 2008, not less than 75% of the net annual surplus in the Printing Fund to the TC Fund, unless otherwise directed by the Assembly,

RECALLING ALSO resolution A.629(15) of 20 November 1987, concerning the introduction of the Contributions Incentive Scheme (CIS), to encourage early payment of contributions in accordance with the Organization's Financial Regulations and Rules,

RECALLING FURTHER resolution A.993(25) of 29 November 2007, by which Member States are invited to consider voluntarily donating to the TC Fund a part, and if possible all, of their interest earnings accumulated under the CIS,

1. AUTHORIZES the Secretary-General to replenish funds through transfers as indicated in paragraph 2 of part C above;
2. DECIDES that the income arising from investments of the TC Fund shall continue to be credited to the TC Fund;
3. REQUESTS the Secretary-General to submit programmes of technical co-operation activities, indicating outputs and end results arising from the use of the Fund's resources, to the Technical Co-operation Committee during the 2008-2009 biennium;
4. INVITES Member States to consider voluntarily donating to the TC Fund a part, and if possible all of their interest earnings accumulated under the CIS during the period 1998 to 2005.

* * *

Appendix 1
Programme budgets
for the twenty-fifth financial period (2008-2009 biennium)

	2008	2009	2008-2009
	£	£	£
1 Governance, direction and management	3,056,900	3,176,600	6,233,500
1.1 Governance and oversight	1,165,300	1,370,300	2,535,600
1.2 Direction and management	1,891,600	1,806,300	3,697,900
2 Capacity-building and technical co-operation	1,460,300	1,496,400	2,956,700
2.1 TC programme delivery	898,300	916,700	1,815,000
2.2 Partnerships and resource mobilization	175,700	178,900	354,600
2.3 Programme management and institutional development	386,300	400,800	787,100
3 Resource management	3,625,000	3,793,600	7,418,600
3.1 Financial management	1,051,100	1,097,300	2,148,400
3.2 Human resource management	686,100	715,800	1,401,900
3.3 Facilities management	966,000	1,031,900	1,997,900
3.4 Information technology	921,800	948,600	1,870,400
4 Technical and legal work	6,008,700	6,298,600	12,307,300
4.1 Maritime safety and security	3,262,200	3,359,800	6,622,000
4.2 Marine environment	1,921,900	2,101,300	4,023,200
4.3 Legal Affairs (Legal Office)	638,500	645,000	1,283,500
4.4 Facilitation of maritime traffic	186,100	192,500	378,600
5 International meetings	5,782,300	5,968,000	11,750,300
5.1 Translation services	3,710,900	3,757,200	7,468,100
5.2 Word processing services	1,040,300	1,120,400	2,160,700
5.3 Conference services	443,200	470,000	913,200
5.4 Documentation services	587,900	620,400	1,208,300
6 External relations and information	1,759,900	1,816,400	3,576,300
6.1 External relations	440,200	449,400	889,600
6.2 Information services	555,900	572,200	1,128,100
6.3 Publications	763,800	794,800	1,558,600
TOTAL programme appropriations	21,693,100	22,549,600	44,242,700
7 General operating expenses			
7.1 Headquarters building	2,960,000	3,011,000	5,971,000
7.2 Office consumables and services	1,446,200	1,595,400	3,041,600
7.3 Ancillary provisions	735,000	749,000	1,484,000
7.4 Capital investment programme	165,000	165,000	330,000
TOTAL General operating expenses	5,306,200	5,520,400	10,826,600
Estimated staff turnover	(200,000)	(200,000)	(400,000)
TOTAL PROPOSED APPROPRIATION	26,799,300	27,870,000	54,669,300
Reimbursement from the Printing Fund	(987,000)	(1,012,900)	(1,999,900)
Transitional transfer from the Printing Fund	(500,000)	(500,000)	(1,000,000)
Technical Co-operation support costs income	(200,000)	(200,000)	(400,000)
Miscellaneous income	(721,000)	(721,000)	(1,442,000)
NET TO BE ASSESSED	24,391,300	25,436,100	49,827,400

Appendix 2

List of meeting-weeks approved for 2008 and 2009

	Session	Meeting-weeks		
	No.	2008	2009	2008-09
GOVERNING BODIES				
ASSEMBLY	26	0.0	2.0	2.0
COUNCIL (regular session)	100, 101, 102 & 103	2.0	0.1	2.1
COUNCIL (extraordinary session)	25	0.0	1.3	1.3
Sub-total		2.0	3.4	5.4
COMMITTEES				
Maritime Safety Committee	84, 85 & 86	3.2	1.6	4.8
Marine Environment Protection Committee	57, 58 & 59	2.0	1.0	3.0
Legal Committee	94, 95 & 96	1.0	2.0	3.0
Technical Co-operation Committee	58 & 59	0.6	0.6	1.2
Facilitation Committee	35 & 36	1.0	1.0	2.0
Sub-total		7.8	6.2	14.0
SUB-COMMITTEES				
Bulk Liquid and Gases	12 & 13	1.0	1.0	2.0
Dangerous Goods, Solid Cargoes and Containers	13 & 14	1.0	1.0	2.0
Fire Protection	52 & 53	1.0	1.0	2.0
Flag State Implementation	16 & 17	1.0	1.0	2.0
Radiocommunications and Search and Rescue	12 & 13	1.0	1.0	2.0
Safety of Navigation	54 & 55	1.0	1.0	2.0
Ship Design and Equipment	51 & 52	1.0	1.0	2.0
Stability and Load Lines and Fishing Vessel Safety	51 & 52	1.0	1.0	2.0
Standards of Training and Watchkeeping	39 & 10	1.0	1.0	2.0
Sub-total	^{1/}	9.0	7.0	16.0
LONDON CONVENTION	30 & 31	1.0	1.0	2.0
DIPLOMATIC CONFERENCES	^{2/}	0.0	1.0	1.0
Total		19.8	18.6	38.4

1/ The sub-total of the Sub-Committee meeting-weeks for 2009 is calculated as 7 meeting-weeks (not 9 meeting-weeks) and the two Sub-Committee meetings not to be held will be decided at MSC 84 in 2008.

2/ Diplomatic Conference for the Safe and Environmentally Sound Recycling of Ships.

Appendix 3

List of posts approved for 2008 and 2009

		Regular budget (RB) posts for 2006-2007*			Approved new RB posts for 2009	Printing Fund posts approved for 2006-2007	Total posts proposed for 2008-2009
		Established	Non-established	Sub-Total			
		(a)	(b)	(c=a+b)			
Office of the Secretary-General	Professional and higher	9	0	9	0	0	9
	General Service	4	0	4	0	0	4
	Sub-Total	13	0	13	0	0	13
Maritime Safety Division	Professional and higher	23	0	23	1	1	25
	General Service	18	0	18	1	0	19
	Sub-Total	41	0	41	2	1	44
Marine Environment Division	Professional and higher	15	0	15	1	0	16
	General Service	7	3	10	0	0	10
	Sub-Total	22	3	25	1	0	26
Legal Affairs and External Relations	Professional and higher	13	0	13	0	1	14
	General Service	11	0	11	0	0	11
	Sub-Total	24	0	24	0	1	25
Administrative Division	Professional and higher	26	2	28	0	2	30
	General Service	53	10	63	0	13	76
	Sub-Total	79	12	91	0	15	106
Conference Division	Professional and higher	42	0	42	0	2	44
	General Service	53	1	54	0	1	55
	Sub-Total	95	1	96	0	3	99
Technical Co-operation Division	Professional and higher	16	0	16	0	0	16
	General Service	8	1	9	0	0	9
	Sub-Total	24	1	25	0	0	25
TOTAL	Professional and higher	144	2	146	2	6	154
	General Service	154	15	169	1	14	184
	TOTAL	298	17	315	3	20	338

* This reflects the operational post profile as of September 2007.

Appendix 4

Table 1
IMO Publication activities:
Estimated revenue and expenditure for 2008-2009

Printing Fund		2008 (£)	2009 (£)	2008-09 (£)
	Publication sales	7,988,000	7,828,000	15,816,000
	Interest earnings/miscellaneous income	430,000	430,000	860,000
Income total (a)		8,418,000	8,258,000	16,676,000
	Personnel	1,016,200	1,041,500	2,057,700.0
	Official missions	48,800	51,400	100,200.0
	Contract-out (printing)	1,021,500	1,052,100	2,073,600.0
	Operating expenses	853,700	939,100	1,792,800.0
	Reimbursement to the regular budget	987,000	1,012,900	1,999,900.0
	Others (Model courses, etc.)	145,000	149,500	294,500.0
Expenditure total (b)		4,072,200	4,246,500	8,318,700
Surplus for the year (c=a-b)		4,345,800	4,011,500	8,357,300
	Transfers to TCF (75%*)	3,439,800	3,259,400	6,699,200
	Transfers to HQCF (15%*)	688,000	651,900	1,339,900
	Transfers to TBF (8.5%*)	389,800	369,400	759,200
	Transfers to TDF (1.5% *)	68,800	65,200	134,000
Transfers of annual surplus *(d)		4,586,400	4,345,900	8,932,300
	Transfers to HQCF	1,500,000	0	1,500,000
	Transfers to regular budget	500,000	500,000	1,000,000
Transfers of accumulated reserves (e)		2,000,000	500,000	2,500,000
Prospective reserves-previous years (f)		7,015,300	4,774,700	7,015,300
Year-end fund balance (g=c-d-e+f)		4,774,700	3,940,300	3,940,300

*Applicable for 2008 and 2009 against the annual surplus of the previous years, respectively.

Table 2
Headquarters investment programmes for 2008-2009
financed by the Headquarters Capital Fund

Headquarters Capital Fund		2008 (£)	2009 (£)	2008-09 (£)
	Transfer from the PF	2,188,000	651,900	2,839,900
	Capital provision in the regular budget	165,000	165,000	330,000
	Interest/miscellaneous income	163,500	110,600	274,100
	Transfer from the GF reserves	920,000	0	920,000
Income total (a)		3,436,500	927,500	4,364,000
	Major building repairs	70,000	75,000	145,000
	Refurbishment repayment*	1,250,000	500,000	1,750,000
	Office automation systems**	1,344,500	960,000	2,304,500
	Furniture/equipment/vehicles	78,200	26,600	104,800
Expenditure total (b)		2,742,700	1,561,600	4,304,300
Net income for the year (c=a-b)		693,800	-634,100	59,700
Prospective reserves-previous years (d)		2,176,400	2,870,200	2,176,400
Year-end fund balance (e=c+d)		2,870,200	2,236,100	2,236,100

* The 2008 figure relates to the liability balance in Phase 1 and the 2009 figure covers part of the increased liability for Phase 2.

** Including the costs for planned SAP upgrade for IPSAS and HR payroll of £800k for 2008 and £400k for 2009.

Table 3
Termination Benefit Fund provisions for 2008-2009

Termination Benefit Fund	2008 (£)	2009 (£)	2008-09 (£)
Transfer from the Printing Fund	389,800	369,400	759,200
Transfer from the General Fund	1,000,000	0	1,000,000
ASHI provision in regular budget	418,000	418,000	836,000
Interest/ miscellaneous income	73,100	63,100	136,200
Income total (a)	1,880,900	850,500	2,731,400
Termination and repatriation	328,200	228,000	556,200
Replacement of long-term sick leave	46,400	47,800	94,200
After-service health insurance	403,000	415,000	818,000
Expenditure total (b)	777,600	690,800	1,468,400
Net income for the year (c=a-b)	1,103,300	159,700	1,263,000
Prospective reserves-previous years (d)	629,600	1,732,900	629,600
Year-end fund balance (e=c+d)	1,732,900	1,892,600	1,892,600

Table 4
Training and Development Fund programmes for 2008-2009

Training and Development Fund	2008 (£)	2009 (£)	2008-09 (£)
Transfer from the Printing Fund	68,800.0	65,200.0	134,000.0
Interest/ miscellaneous income	10,700.0	10,000.0	20,700.0
Income total (a)	79,500	75,200	154,700
Human resource management	28,600.0	26,900.0	55,500.0
Financial and budgetary planning	19,600.0	16,000.0	35,600.0
SAP/IT related training	38,600.0	37,700.0	76,300.0
Induction for translators	11,000.0	11,000.0	22,000.0
Expenditure total (b)	97,800	91,600	189,400
Net income for the year (c=a-b)	-18,300	-16,400	-34,700
Prospective reserves-previous years (d)	286,600	268,300	286,600
Year-end fund balance (e=c+d)	268,300	251,900	251,900

