



Meeting of States Parties

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Report of the external auditor for the financial period 2011-2012, with financial statements of the International Tribunal for the Law of the Sea as at 31 December 2012

(Presented by the Tribunal)

1. BDO Warentreuhand Aktiengesellschaft (hereinafter “the Auditor”) audited the financial statements of the Tribunal for the financial period from 1 January 2011 to 31 December 2012 in February 2013 and submitted its report on 15 February 2013 (see annex). An audit of certain aspects of the Tribunal’s operational procedures was also undertaken by the Auditor.
2. It is noted from the report that the Auditor was of the view that the financial statements complied with the Financial Regulations and Rules of the Tribunal and gave true and fair view of the Tribunal’s net assets, financial position and results of operations. The Auditor also noted that the accounting principles were applied on a basis consistent with that of the preceding financial period. The Auditor further stated that transactions were in accordance with the Financial Regulations and Rules of the Tribunal and legislative authority.
3. Financial regulation 12.8 stipulates that “the Tribunal shall examine the financial statements and the audit reports and shall forward them to the Meeting of States Parties, with such comments as it deems appropriate”.



Annex

Report of the external auditor for the financial period 2011-2012, with financial statements of the International Tribunal for the Law of the Sea as at 31 December 2012

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I. Audit engagement

At the eighteenth Meeting of States Parties to the United Nations Convention on the Law of the Sea, held from 13 to 20 June 2008, we were appointed as auditors of the International Tribunal for the Law of the Sea, Hamburg (hereinafter also referred to as “Tribunal”) for the financial period from 1 January 2011 to 31 December 2012. Thereupon, the Registrar of the Tribunal engaged us to audit the financial statements of the Tribunal for the period from 1 January 2011 to 31 December 2012, in accordance with the Financial Regulations and Rules of the Tribunal.

In accordance with section 321 (4a) of the HGB (“Handelsgesetzbuch”: German Commercial Code), we confirm that we observed the applicable independence requirements while auditing the financial statements.

The present report is solely intended for the Tribunal.

We have prepared the present audit report in accordance with the German generally accepted standards for reporting on the audits of financial statements promulgated by the Institut der Wirtschaftsprüfer in Deutschland e. V. (Institute of Public Auditors in Germany), Düsseldorf (IDW AuS 450).

The performance of the audit and our responsibility — also towards third parties — are governed by the General Engagement Terms for Wirtschaftsprüfer and Wirtschaftsprüfungsgesellschaften as amended on 1 January 2002 and by our special conditions for increased liability in the scope of the General Engagement Terms dated 1 January 2002, as set out in appendix VI. The increase in liability does not apply if a lesser liability limit for a professional service is specified by statutory provisions, particularly with respect to an audit required by law. In this case, the statutory limitation of liability must prevail.

II. Subject, type and scope of the audit

A. Subject of the audit

The subject of our audit included the accounting and the financial statements, which comprise the statement of income, expenditures and changes in reserves and fund balances, the statement of assets, liabilities, reserves and fund balances, the statement of cash flows, notes to the financial statements and the financial report of the Registrar, prepared in accordance with the Financial Regulations and Rules of the Tribunal.

The legal representatives of the Tribunal are responsible for the accounting and the information provided to us. Our responsibility is to evaluate those documents as well as the information provided to us in the scope of our audit.

The scope of the audit was extended with respect to the examination of certain aspects of operating procedures for the financial period from 1 January 2011 to 31 December 2012 requested by the Tribunal. The extended audit scope included the following:

(a) Whether the expenses incurred during this financial period are in accordance with the appropriations approved by the Meeting of States Parties;

(b) Whether expenditures incurred have been properly authorized by the party designated for that purpose in the Rules of the Tribunal or the Financial Regulations and Rules of the Tribunal;

(c) Whether staff and persons being paid by the Tribunal have been recruited or engaged in the manner provided for in the Rules of the Tribunal or the Staff Regulations and Rules of the Tribunal;

(d) Whether goods and services have been procured in accordance with the procedures provided for in the Financial Regulations and Rules of the Tribunal;

(e) Whether goods and services which have been procured are necessary or not excessive, having regard to circumstances and the functions of the Tribunal;

(f) Whether the grants given to the Tribunal by the Korea International Cooperation Agency of the Republic of Korea (KOICA), the Nippon Foundation, the Trust Fund for the Law of the Sea and the China Institute of International Studies maintained in separate trustee accounts are administered in accordance with the relevant memorandums and terms of reference.

B. Nature and scope of the audit

We conducted the audit in accordance with the Financial Regulations and Rules of the Tribunal and German generally accepted standards for the audit of financial statements promulgated by the Institut der Wirtschaftsprüfer in Deutschland e. V., Düsseldorf. Those standards require that we plan and perform the audit such that misstatements materially affecting the presentation of a company's net assets, financial position and results of operations in the financial statements are detected with reasonable assurance.

Our risk-based audit approach, which also complies with international auditing standards, is based on the development of an audit strategy. The risk assessment thereby required is based on the assessment of the Tribunal's position, the business risks and environment and the accounting-related internal control system of the Tribunal.

While assessing the risk of material misstatements in the financial statements, we identified and assessed risks at both the financial statement level as well as at the assertion level. Moreover, we categorized these risks into different types of risks, highlighting significant risks requiring special consideration during the audit and risks for which substantive procedures alone do not provide sufficient appropriate audit evidence. By definition in the auditing standards, significant risks also include the risk of management overriding controls as well as the risk of fraud in revenue recognition.

On the basis of our risk assessment, we determined the relevant audit areas and criteria (financial statement assertions) as well as the key audit areas and developed audit programmes. The nature and scope of the various audit procedures were detailed in the audit programmes.

The audit procedures for obtaining audit evidence comprised tests of controls, substantive analytical procedures and test of details (other substantive procedures).

As key audit areas, we determined the following:

- Audit of the financial reporting closing process
- Design, implementation and effectiveness of the internal controls in the processes relating to contributions and expenditures
- Cash and term deposits
- Contribution receivables from States Parties
- Contributions received in advance
- Surrender of savings from prior years
- Obligations current period
- Major expenditures

In order to audit the accounting-related internal control system over the Tribunal's financial reporting, we initially evaluated the design and implementation of the accounting-related controls. In a second step, we performed tests of controls of selected internal controls in accordance with the key audit areas we determined when planning the audit.

The insights we gained from auditing the accounting-related internal control system were used for assessing the risks of material misstatements in the financial statements and for selecting the nature, extent and timing of the analytical audit procedures and tests of details to be performed for the individual audit areas and criteria.

Sampling was used for performing tests of controls in auditing the accounting-related control system as well as for performing tests of details. The selection of the samples was based on the understanding we had obtained from assessing the accounting-related internal control system as well as our understanding of the nature and extent of the transactions.

In the scope of the tests of details, we obtained bank balance confirmations or statements from the banks of the Tribunal.

We performed the audit in May 2012 (interim audit) and in February 2013 until 15 February 2013.

The Registrar of the Tribunal provided us with all information and evidence requested and confirmed their completeness as well as the completeness of the bookkeeping and the financial statements in a written letter of representation dated 15 February 2013.

III. Accounting-related findings and explanations

A. Propriety of accounting

The financial statements for the financial period from 1 January 2011 to 31 December 2012 audited by us are set out in appendix I. In our opinion based on the findings of our audit, they comply with the Financial Regulations and Rules of the Tribunal.

The statement of income, expenditures and changes in reserves and fund balances, the statement of assets, liabilities, reserves and fund balances and the statement of cash flows were properly derived from the bookkeeping and the audited underlying documents. The opening balance sheet figures were properly carried over from the prior period's financial statements. The recognition, presentation and measurement regulations applicable for the Tribunal were adhered to. The notes on the financial statements include all required disclosures and explanations as well as additional requirements. The financial report is consistent with the financial statements.

B. Overall conclusion of the financial statements

1. Material measurement bases

The accounting policies and the measurement methods are described in the notes to the financial statements (appendix I).

Based on our examination, the accounting principles used by the Tribunal were applied on a basis consistent with that of the preceding financial period.

In the following we point out those accounting policies and measurement methods that we believe to be material:

We point out that — consistent with the prior financial periods — expenditures are accounted for on an accrual basis except for those relating to staff entitlements and pension obligations for the judges of the Tribunal which are accounted for on a cash basis. Therefore, no provisions are made for any future liabilities arising from staff entitlements due to repatriation, accumulated annual leave, compensatory time and pension to judges in the financial statements of the Tribunal as explained in the notes to the financial statements (appendix I). The amounts of contingent liabilities arising from accumulated annual leave and entitlements due to repatriation are disclosed as contingent liabilities in the notes to the financial statements. The amounts of contingent liabilities arising from pension scheme costs for judges are not disclosed in the notes to the financial statements since no actuarial calculation of the pension obligations have been prepared yet.

2. Findings regarding the overall conclusion of the financial statements

Our audit has led to the conclusion that, as a whole, the financial statements give a true and fair view of the Tribunal's net assets, financial position and results of operations in accordance with the Financial Regulations and Rules of the Tribunal.

IV. Findings from the extended scope of the audit engagement

The examination of the operational procedures including the administration of the KOICA Grant, the Nippon Foundation Grant, the Trust Fund for the Law of the Sea and the Chinese Grant of the China Institute of International Studies did not lead to any reservation. We refer to our audit procedures and explanations in appendix V.

V. The auditor's report

To the International Tribunal for the Law of the Sea

We have audited the financial statements, comprising the statement of income, expenditures and changes in reserves and fund balances, statement of assets, liabilities, reserves and fund balances, statement of cash flows, notes to the financial statements and financial report of the International Tribunal for the Law of the Sea, Hamburg, for the financial period from 1 January 2011 to 31 December 2012.

Management's responsibility for the financial statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the Financial Regulations and Rules of the International Tribunal for the Law of the Sea and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on the financial statements based on our audit.

We conducted our audit of the financial statements in accordance with German generally accepted standards for the audit of financial statements promulgated by the Institut der Wirtschaftsprüfer (IDW). Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

Those standards require that we plan and perform the audit such that misstatements materially affecting the presentation of the net assets, financial position and results of operations in the financial statements in accordance with the Financial Regulations and Rules of the International Tribunal for the Law of the Sea are detected with reasonable assurance. Knowledge of the business activities and the economic and legal environment of the International Tribunal for the Law of the Sea and evaluations of possible misstatements are taken into account in the determination of audit procedures. The effectiveness of the accounting-related internal control system and the evidence supporting the disclosures in the books and records and the financial statements are examined primarily on a test basis within the framework of the audit. The audit includes assessing the accounting principles used and significant estimates made by the Registrar, as well as evaluating the overall presentation of the financial statements. Our examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidence as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion.

Opinion

In our opinion, based on the findings of our audit, the financial statements for the financial period from 1 January 2011 to 31 December 2012 comply with the Financial Regulations and Rules of the International Tribunal for the Law of the Sea and give a true and fair view of the net assets, financial position and results of

operations of the International Tribunal for the Law of the Sea. The accounting principles were applied on a basis consistent with that of the preceding financial period. Transactions were in accordance with the Financial Regulations and Rules of the International Tribunal for the Law of the Sea and legislative authority.

Basis of accounting

Without modifying our opinion, we draw attention to the notes to the financial statements which describe the basis of accounting.

Lübeck, 15 February 2013

BDO AG
Wirtschaftsprüfungsgesellschaft

(Signed) (Beecker)
Wirtschaftsprüfer
(German Public Auditor)

(Signed) (Herbers)
Wirtschaftsprüfer
(German Public Auditor)

Appendix I

International Tribunal for the Law of the Sea, Hamburg

Financial statements for the period from 1 January 2011 to 31 December 2012

Statement of income, expenditures and changes in reserves and fund balances

| | <i>Note</i> | <i>2011-2012 (in euros)</i> | <i>2009-2010 (in euros)</i> |
|---------------------------------------------------------|-------------|---------------------------------|---------------------------------|
| Income | | | |
| Assessed contributions (appendix III) | 3 | 20 398 600 | 17 515 100 |
| Other income | | | |
| Savings due to cancellation of prior period obligations | | 108 674 | 72 713 |
| Gains and losses on exchange | | (19 019) | (6 013) |
| Miscellaneous income | | 1 833 | 4 420 |
| Interest income | | 94 020 | 94 763 |
| Total income | | 20 584 108 | 17 680 983 |
| Expenditures | | | |
| Total expenditures and obligations (appendix II) | 4 | (19 223 375) | (15 829 392) |
| Excess of income over expenditures | | 1 360 733 | 1 851 591 |
| Reserve to finance additional appropriation (SPLOS/200) | | 0 | 207 450 |
| Final excess of income over expenditures | | 1 360 733 | 2 059 041 |
| Movement in reserves | | | |
| Release of 2007-2008 reserves | | – | (207 450) |
| Surrender to States parties in 2009-2010 | | (2 050 683) | (2 697 836) |
| Total in movement in reserves | | -689 950 | -846 245 |
| Fund balances at the beginning of financial period | | 4 147 931 | 4 994 176 |
| Fund balances as at 31 December 2012 | | 3 457 981 | 4 147 931 |

International Tribunal for the Law of the Sea, Hamburg

**Financial statements for the period from 1 January 2011 to
31 December 2012**

Statement of assets, liabilities, reserves and fund balances

| | <i>Note</i> | <i>2011-2012 (in euros)</i> | <i>2009-2010 (in euros)</i> |
|----------------------------------------------|-------------|---------------------------------|---------------------------------|
| Assets | | | |
| Cash and term deposits | | 7 180 873 | 8 301 309 |
| Contributions receivable from States parties | 6 | 1 035 254 | 474 332 |
| Tax reimbursements due | 6 | 88 907 | 134 307 |
| Accounts receivable — others | 6 | 192 531 | 340 276 |
| Total assets | | 8 497 565 | 9 250 224 |
| Liabilities | | | |
| | 7 | | |
| Contributions received in advance | | 2 543 643 | 2 089 358 |
| Surrender of savings from prior years | | 1 885 459 | 1 921 767 |
| Obligations current period | | 593 382 | 912 538 |
| Staff assessment special account | | 70 | 38 593 |
| Accounts payable | | 17 030 | 140 037 |
| Total liabilities | | 5 039 584 | 5 102 293 |
| Net assets | | 3 457 981 | 4 147 931 |
| Reserves and fund balances | | | |
| | 8 | | |
| Working Capital Fund | | 959 132 | 959 132 |
| Prior period gains reserve | | 1 138 116 | 1 129 758 |
| Final excess of income over expenditures | | 1 360 733 | 2 059 041 |
| Total reserves and fund balances | | 3 457 981 | 4 147 931 |
| Total reserves | | 3 457 981 | 4 147 931 |

International Tribunal for the Law of the Sea, Hamburg

Financial statements for the period from 1 January 2011 to 31 December 2012

Statement of cash flows

| | <i>2011-2012</i> <i>(in euros)</i> | <i>2009-2010</i> <i>(in euros)</i> |
|-------------------------------------------------------------------|---------------------------------------|---------------------------------------|
| Cash flows from operating activities | | |
| Net excess (shortfall) of income over expenditures | 1 360 733 | 1 851 591 |
| (Increase) decrease in contributions receivable | (560 922) | (4 345) |
| (Increase) decrease in tax reimbursements due | 45 400 | 22 204 |
| (Increase) decrease in other accounts receivable | 147 745 | (54 997) |
| Increase (decrease) in obligations current period | (319 156) | 442 405 |
| Increase (decrease) in contributions received in advance | 454 285 | 550 641 |
| Increase (decrease) in accounts payable | (123 007) | 140 037 |
| Less: interest income | (94 020) | (94 763) |
| Net cash from operating activities | 911 058 | 2 852 773 |
| Cash flows from investing and financing activities | | |
| Plus: interest income | 94 020 | 94 763 |
| Net cash from operating investing and financing activities | 1 005 078 | 2 947 536 |
| Cash flows from other sources | | |
| Increase (decrease) in working capital fund | – | – |
| Increase (decrease) in prior period gains reserve | (2 050 683) | (2 697 836) |
| Increase (decrease) in surrender of savings from prior years | (74 831) | 689 427 |
| Net increase (decrease) in cash and term deposits | (1 120 436) | 939 127 |
| Cash and term deposits at beginning of period | 8 301 309 | 7 362 182 |
| Cash and term deposits at end of period | 7 180 873 | 8 301 309 |

International Tribunal for the Law of the Sea, Hamburg

Notes to the financial statements for the period from 1 January 2011 to 31 December 2012

Note 1

Statement of the objectives and activities of the Tribunal

The International Tribunal for the Law of the Sea (“the Tribunal”) is an international judicial body established by the United Nations Convention on the Law of the Sea (“the Convention”) to adjudicate disputes arising out of the interpretation or application of the Convention. It began its activities in 1996. The Tribunal is open to States Parties to the Convention and, in certain cases, to entities other than States Parties (such as international organizations and natural or juridical persons). The jurisdiction of the Tribunal comprises all disputes submitted to it in accordance with the Convention. It also extends to all matters specifically provided for in any other agreement which confers jurisdiction upon the Tribunal. The Tribunal is composed of 21 independent members elected by the States Parties to the Convention. It is assisted by a Registry consisting of 37 staff members.

Note 2

Summary of significant accounting policies

On 12 June 2003, the thirteenth Meeting of States Parties adopted the Financial Regulations of the Tribunal and decided that they should become effective on 1 January 2004 and apply to the financial period 2005-2006 and subsequent financial periods (SPLOS/100). Pursuant to financial regulation 10.1 (a), the Tribunal adopted its Financial Rules in 2004. The States parties took note of the Financial Rules at their fourteenth Meeting. The Financial Rules became effective on 1 January 2005.

Financial period

Pursuant to financial regulation 2, the financial period which is the subject of the present report is the two-year period from 1 January 2011 to 31 December 2012.

Currency of accounts

Pursuant to financial regulation 11.2, the presentation currency is the euro. The accounting records are also maintained in euros.

Foreign currency transactions

Transactions in currencies other than the euro are converted into the euro using the United Nations operational rates of exchange, except for assessed contributions paid in United States dollars. For the contributions paid in United States dollars, the conversion into euros is made of the most favourable rate of exchange available to the Tribunal on the date of the payment, in accordance with financial rule 105.2.

The differences in exchange rates which may occur between the date of recording and the date of settling the transactions are recorded in the statement of income, expenditures and changes in reserves and fund balances as gains or losses on exchange.

Assets and liabilities in currencies other than the euro are revalued at the end of the financial period at the prevailing United Nations operational rates of exchange. The revaluation amounts are recorded in the statement of income, expenditures and changes in reserves and fund balances as gains or losses on exchange.

Income

Income consists of assessed contributions from the States parties. Contributions for the two-year financial period are assessed as 50 per cent in year one and 50 per cent in year two. All other income received by the Tribunal is classified as miscellaneous income and is included as general resources (see note 3).

Expenditures

All the expenditures of the Tribunal are recorded against allocated lines of budgetary appropriation.

Expenditures of the Tribunal are accounted for on an accrual basis, except for those relating to staff entitlements, which are accounted for on the basis of cash disbursements. No provision is made for any future liabilities arising from staff entitlements due to repatriation, accumulated annual leave and compensatory time as well as from pension entitlements of the members of the Tribunal (see note 5).

Assets and liabilities

All funds received are deposited into the Tribunal's bank accounts, including those under special account arrangements, and are reflected as cash holdings. Non-expendable equipment (especially computer hardware and software) is not included in the assets, but is charged against the current appropriations when acquired. A separate listing of non-expendable equipment is maintained for control purposes. Assets are valued at nominal value. Liabilities are valued at the repayment amount.

Working Capital Fund

The eighth Meeting of States Parties, held in 1998, authorized the establishment of a working capital fund to ensure continuity of operation in the event of temporary shortfalls in funds, and to provide the Tribunal with the necessary financial means to dispose of cases, in particular those involving urgent proceedings.

For the purposes of the Tribunal, an amount of approximately 8 per cent of its annual budget (4 per cent of its biennial budget) is considered appropriate in line with United Nations practice. The current amount available to the Tribunal is €542,118, which was converted from \$650,000 in November 2005, in accordance with the Financial Regulations of the Tribunal.

The current level of €542,118 represents 2.55 per cent of the approved budget of the Tribunal for 2013-2014. An adequate level in the Working Capital Fund would be €849,565 (4 per cent of the biennial budget). However, to minimize increases in the 2013-2014 budget, no increase of the Working Capital Fund was included in the budget proposals for 2013-2014 submitted to the Meeting of States Parties in 2012.

In addition to the \$650,000 referred to above, the twelfth Meeting of States Parties, held in 2002, approved, on an exceptional basis, the appropriation of \$500,000 (being part of the savings from the financial period 2001) to the Working Capital Fund of the Tribunal, in order to provide the Tribunal with the necessary financial means, in the event of temporary shortfalls in funds, to deal with cases whenever the cost could not be met from case-related costs or from the transfer of funds between appropriation sections (SPLOS/L.28). This amount was converted into €417,014 in November 2005, in accordance with the Financial Regulations of the Tribunal.

The Working Capital Fund currently stands at €959,132.

Note 3

Income

The Tribunal's income in the financial period 2011-2012 totalled €20,584,108. Income includes contributions from 164 States parties (including the European Union) totalling €20,398,600, and other net income from different sources.

Total income also includes:

- (a) Interest income of €94,020 earned on deposit accounts;
- (b) Savings due to the cancellation of prior period obligations, in the amount of €108,674;
- (c) A net loss of €19,019 from gains and losses on exchange resulting from foreign currency transactions and revaluations of foreign currency account balances;
- (d) Net miscellaneous income of €1,833, which includes sales of the Tribunal's ties/scarves/pins, prior period adjustments, refunds from the water supplier and losses from non-refundable tax claims.

Note 4

Expenditure

The budget for the financial period 2011-2012, in the amount of €20,398,600, was approved by the twentieth Meeting of States Parties, held in June 2010 (SPLOS/217).

Budget estimates for staff salaries and judges' allowances were based on the United States dollar to euro exchange rate of 0.741 in March 2010. By the end of the financial period, the exchange rate between the United States dollar and the euro was 0.754. This represents a decrease of 1.72 per cent in the value of the euro against the United States dollar. However, this had no significant impact on the expenditure of the Tribunal, since most expenditures were made in euros, and payments to judges and staff members were subject to an adjustment mechanism that has the effect of largely absorbing the fluctuations of the United States dollar against the euro.

Expenditure for the financial period 2011-2012 totalled €19,233,375.

The total expenditure recorded in section 1, "Judges", amounts to €4,932,582.

This amount is within the initial appropriation of €5,022,500 for section 1, “Judges”. Overexpenditures, however, occurred in the budget lines “annual allowance” and “special allowances”.

The overexpenditure under “annual allowance” in the amount of €133,422 is attributable mainly to the fact that two judges whose term of office ended in September 2011 continued to sit in case No. 16 in accordance with the Rules of the Tribunal, from 1 October 2011 until March 2012. During that period those two judges received annual allowances while the payment of their pension was suspended. Another factor which explains the overexpenditure is the fact that the remuneration of judges was revised twice during the financial period concerned, in 2011 and 2012. It should further be noted that the Meeting of States Parties decided to revise the special allowance for the President from \$15,000 to \$25,000 per annum for the period from July to December 2012. This special allowance is charged against the budget line “annual allowance”.

The overexpenditure under the budget line “special allowances” in the amount of €33,814 is attributable mainly to the increase in the daily subsistence allowance rate for Hamburg from €247, which was used in the 2011-2012 budget appropriations, to €255, effective 1 November 2010 and, then to €317, effective 1 October 2011.

The above overexpenditures totalling €167,236 were fully absorbed by the redeployment of appropriations within the section “Judges”. As a result this section shows a final balance of €89,918.

Section 3, “representation allowance”, shows an overexpenditure of €105, which is attributable entirely to the depreciation of the euro against the United States dollar during the financial period. The budget line “miscellaneous services and charges (including bank charges)” under section 6, “operating expenditures”, also shows an overexpenditure of €4,506. The overexpenditure is caused by the increasing charges levied by the banks on international transactions as well as the higher volume of transactions during the last financial period compared with previous financial periods. This overexpenditure was fully absorbed by the redeployment of appropriations within section 6, “operating expenditures”. Section 6 shows savings in the amount of €29,340.

Note 5

Contingent liability

A net contingent liability for staff benefits at 31 December 2012, amounting to €509,904, consists of the following:

| <i>Contingent liability</i> | <i>Amount (in euros)</i> |
|---------------------------------|--------------------------|
| Accumulated annual leave | 284 690 |
| Entitlement due to repatriation | 225 214 |
| Total | 509 904 |

All contingent expenditures will be charged against the budget appropriations in the period when actual payments are made. A record of all commitments for future periods, which are to constitute the first charges against relevant

appropriations once these are approved by the Meeting of States Parties, is maintained in the financial statements. In accordance with the Staff Regulations and Rules of the Tribunal, the contingent liability reflected above is based on net remuneration.

In addition to the above contingent liabilities, there is a liability for pension plan costs for the elected members of the Tribunal. However, these expenditures are charged against the budget appropriations in the period when actual payments are made.

Note 6

Accounts receivable

Contributions receivable from States parties as at 31 December 2012 total €1,035,254, as detailed below. The amount overdue from assessed contributions for the financial period 2011-2012 totals €826,852. The Tribunal has maintained its collection efforts, resulting in a reduction of overdue balances with respect to the financial periods 1996-1997 to 2009-2010. The amount of outstanding contributions for the financial periods 1996-1997 to 2009-2010 currently stands at €208,402. This amount is less by €265,930, compared with €474,332 as at 31 December 2010.

| <i>Year of assessment</i> | <i>31 December 2012 amount (in euros)</i> | <i>31 December 2010 amount (in euros)</i> |
|---------------------------|-----------------------------------------------|-----------------------------------------------|
| 1996/97 | 6 021 | 6 692 |
| 1998 | 1 567 | 2 393 |
| 1999 | 2 991 | 3 673 |
| 2000 | 8 427 | 9 216 |
| 2001 | 10 596 | 11 430 |
| 2002 | 10 942 | 11 687 |
| 2003 | 7 673 | 8 460 |
| 2004 | 7 037 | 7 824 |
| 2005 | 14 340 | 17 460 |
| 2006 | 18 728 | 27 997 |
| 2007 | 21 922 | 34 057 |
| 2008 | 22 788 | 37 201 |
| 2009 | 25 435 | 42 561 |
| 2010 | 49 935 | 253 681 |
| 2011 | 282 215 | |
| 2012 | 544 637 | |
| Total | 1 035 254 | 474 332 |

“Tax reimbursements due”, amounting to €88,907, represent mainly refunds of value added tax.

“Accounts receivable — others”, amounting to €192,531, include education grant advances paid to staff, travel advances paid in connection with case No. 20 in

December 2012, other amounts due from staff or from the German authorities (Premises Agreement) and some minor miscellaneous charges.

Note 7
Liabilities

The liabilities of the Tribunal as at 31 December 2012 include:

(a) Contributions received in advance from States parties for the budget period 2013-2014 (€2,543,643);

(b) Remaining cash surplus from the 2005-2006 financial period, amounting to €2,956, which will be surrendered once the States parties concerned have contributed in full for the financial period 2005-2006 (SPLOS/180);

(c) Savings amounting to €7,174 from the 2007-2008 financial period, which will be surrendered once the States parties concerned have contributed in full to the financial period 2007-2008 (SPLOS/203 and SPLOS/217);

(d) Savings amounting to €1,875,329 from the 2009-2010 financial period, which were surrendered in 2012 and deducted from the contributions of the States parties to the 2013 budget (SPLOS/250);

(e) Obligations arising from goods and services procured in the financial period 2011-2012 (€593,382);

(f) The remaining amount (€70) from the staff assessment special account, which was maintained for the purpose of reimbursing national taxes;

(g) Payable accounts totalling €17,030.

Note 8
Funds and reserves

The Working Capital Fund currently stands at €959,132. This corresponds to the equivalent euro amount envisaged in the decision of the eleventh Meeting of States Parties (SPLOS/70). As reported to the Meeting of States Parties in June 2006, this sum was converted from \$1,150,000 to €959,132 on 8 November 2005.

The prior period gains and reserves stand at €1,138,116 and represent the excess of income over expenditures from previous financial periods, 1996-1997 to 2009-2010, in accordance with regulation 4 of the Financial Regulations of the Tribunal.

The initial reserve balance at 1 January 2011 was €1,851,591 (savings from the 2009-2010 budget). From this balance, an amount of €176,704 was surrendered and deducted on an anticipatory basis from the assessed contributions of the States parties for 2012 (see SPLOS/224).

Following an interim audit, which confirmed the final cash surplus in February 2012, a further amount of €1,873,979 was surrendered and deducted from the assessed contributions of the States parties for 2013 (see SPLOS/251).

International Tribunal for the Law of the Sea, Hamburg

Financial report for the period from 1 January 2011 to 31 December 2012

Introduction

1. The Registrar of the International Tribunal for the Law of the Sea submits herewith the financial report for the period 1 January 2011 to 31 December 2012, being the twelfth financial period and report.

2. The financial report includes the statement on income, expenditure and changes in reserves and fund balances for the period from 1 January 2011 to 31 December 2012 (appendix I); the statement of assets, liabilities, reserves and fund balances as at 31 December 2012 (appendix I); the statement of cash flows for the biennium 2011-2012 (appendix I); the expenditure report for the period 2011-2012 (appendix II); and the status of contributions to the International Tribunal for the Law of the Sea for the period 1996-2012 (appendix III). Appendices I, II and III are provided in order to facilitate the review of the report by States parties. The statements are in compliance with the Tribunal's Financial Regulations and Rules and are in line with formats agreed for the harmonization of the accounts of agencies and organizations in the United Nations common system. The financial report shows the financial results of the Tribunal's activities in 2011 and 2012. Elements of particular importance are summarized in the paragraphs below.

3. The cash balance of €7,180,873 as at 31 December 2012 represents a decrease compared with the cash balance at the end of 2009-2010, which stood at €8,301,309. This decrease resulted from an increased utilization of the 2011-2012 budget compared with that of the 2009-2010 budget as well as from a slight reduction in the collection of contributions from States parties.

Income

4. Income in the financial period 2011-2012 included assessed contributions amounting to €20,398,600 from 164 States parties (including the European Union). Of the total amount of contributions for the financial period 2011-2012, €826,852 is outstanding as at 31 December 2012. The balance of unpaid contributions with respect to the overall budget of the Tribunal (1996-1997 to 2011-2012) amounted to €1,035,254 on that date. In addition, other net income from various sources, such as interest income and the cancellation of prior period obligations after adjustments for exchange rate differences and miscellaneous losses, totalled €185,508.

5. With regard to the previous budgets of the Tribunal, the following amounts were still pending: €6,021 for 1996-1997; €1,567 for 1998; €2,991 for 1999; €8,427 for 2000; €10,596 for 2001; €10,942 for 2002; €7,673 for 2003; €7,037 for 2004; €14,340 for 2005; €18,728 for 2006; €21,922 for 2007; €22,788 for 2008; €25,435 for 2009; and €49,935 for 2010. The balance of unpaid contributions with respect to the overall budgets of the Tribunal (1996-1997 to 2011-2012) therefore amounts to €1,035,254. No provision for doubtful accounts receivable for the overdue balances is envisaged under the Tribunal's Financial Regulations and Rules.

Expenditure

6. The expenditures of the Tribunal for the financial period 2011-2012 totalled €19,223,375, which corresponds to 94.24 per cent of the budget for the period (€20,398,600). This performance can be explained by the optimum use of resources based on an increased judicial workload. It may be noted that, during the financial period 2011-2012, the Tribunal held the hearing, the initial deliberations and the meeting of the Drafting Committee in case No. 18, a case on the merits which was filed in November 2010. In addition, one urgent request for provisional measures in case No. 20 was submitted to the Tribunal in November 2012 and dealt with by the Tribunal in December 2012.

7. Under “Staff costs”, savings amounting to €384,905 were made owing mainly to vacant positions in the Registry during the period in question.

8. Under part C, “Case-related costs”, savings amounted to €640,886. These savings were attributable largely to the fact that, while the 2011-2012 budget provided for the costs relating to case No. 16 and three urgent proceedings, during the financial period the Tribunal dealt with case No. 16 and one request for provisional measures (case No. 20), and held the hearing and the initial deliberations in case No. 18. Savings were also able to be achieved by scheduling judicial meetings of the Tribunal in conjunction with the regular meetings of the Tribunal on non-judicial matters. This resulted in savings of €230,438 under the budget line “Travel to meetings”.

9. The performance rate of the 2011-2012 budget, stands at 94.24 per cent. It is noted that, if case-related costs are excluded, the performance rate for other costs would be 96.64 per cent.

Special accounts

10. In accordance with the information communicated to the Meeting of States Parties in June 2011 (see SPLOS/224), an amount of €38,593, corresponding to the amount set aside to reimburse officials of the Tribunal who would be obliged to pay national taxes in respect of their remuneration paid by the Tribunal in 2004 and subsequent years, and an amount of €176,704, corresponding to the unused balance of the 2009-2010 additional appropriation of €207,450, were surrendered and deducted from the assessed contributions of the States parties for 2012, in accordance with regulation 4 of the Financial Regulations of the Tribunal.

11. In accordance with the decision of the Meeting of States Parties adopted in June 2012 (SPLOS/250), an amount of €1,873,979, corresponding to the surplus from the financial period 2009-2010, will be surrendered and deducted from the 2013 contributions of States parties, in accordance with financial regulation 4.

12. Following the signing of a memorandum of understanding between the Tribunal and the Korea International Cooperation Agency (KOICA) on 9 March 2004, a trust fund, known as the KOICA Grant, was set up to support the Tribunal’s internship programme and provide financial assistance for interns from developing countries.

13. The Grant was initially funded in the sum of \$150,000 (converted into €120,600). In March 2006 the Tribunal received a further contribution amounting to \$100,000 from KOICA, which was converted into €84,400. KOICA made several subsequent contributions to the Grant: in February 2007, €213,645; in May 2008,

€128,400; and in June 2009, €80,000. At the beginning of the financial period 2011-2012, the total reserves of the fund amounted to €35,204. As at 31 December 2012, all reserves were used and the KOICA Grant was closed in July 2012. The audited financial statement for the KOICA Grant will be circulated at the Meeting of States Parties in June 2013.

14. The Nippon Foundation Grant was established in March 2007, following the signature of the Nippon Foundation Grant Agreement. Pursuant to the Agreement between the Tribunal and the Nippon Foundation, the Foundation contributed an amount of €200,000 to the Nippon Foundation's International Tribunal for the Law of the Sea capacity-building and training programme on dispute settlement under the United Nations Convention on the Law of the Sea. In accordance with regulation 6.5 of the Financial Regulations of the Tribunal, a trust fund was subsequently established and a special euro bank account named "Nippon Foundation Grant" was set up with Deutsche Bank.

15. In March 2008, the Nippon Foundation made a second contribution to the Grant in the amount of €200,000, a third in the same amount in March 2009, and three more contributions in the amount of €230,000 each in March 2010, March 2011 and March 2012. At the beginning of the financial period 2011-2012, the total reserves of the fund amounted to €208,142. As at 31 December 2012, the balance of total reserves was €236,308. The audited financial statement for the Nippon Foundation Grant will be circulated at the Meeting of States Parties in June 2013.

16. Pursuant to regulation 6.5 of its Financial Regulations, the Tribunal established a trust fund for the law of the sea in October 2009. The Trust Fund is intended to promote the advancement of human resources in developing countries in the law of the sea and maritime affairs in general. The first contribution to the Trust Fund, in the amount of €25,000, was made in 2010 by Korwind, a Hamburg-based Korean company working in the field of renewable energy. A second and third contribution of €15,000 each from the Korea Maritime Institute, were made in October 2011 and December 2012, respectively. Since July 2012 the Trust Fund has been used to support the Tribunal's internship programme and provide financial assistance to interns from developing countries. As at 31 December 2012, the balance of total reserves stood at €39,992. The audited financial statement for the Trust Fund will be circulated at the Meeting of States Parties in June 2013.

17. Following the signing of a memorandum of understanding between the Tribunal and the China Institute of International Studies (CIIS), on 3 May 2012, a trust fund — designated as the CIIS Grant — was set up to support the Tribunal's internship programme, the summer academy of the International Foundation for the Law of the Sea and other projects including regional workshops. As at 31 December 2012, the balance of total reserves was €79,005. The audited financial statement for the CIIS Grant will be circulated at the Meeting of States Parties in June 2013.

Institutional arrangements

18. The financial records of the Tribunal have been maintained in the network version of the Sun computerized accounting system.

(Signed) Philippe **Gautier**
Registrar

Appendix II

International Tribunal for the Law of the Sea

Budget performance report for the period 2011-2012

(In euros)

| <i>Part/ section</i> | <i>Objects of expenditure</i> | <i>2011-2012 approved budget</i> | <i>2011 expenditure (as at 31/12/2011)</i> | <i>2012 disbursement (as at 31/12/2012)</i> | <i>2011-2012 total expenditure (as at 31/12/2012)</i> | <i>Balance</i> | <i>Total expenditure as a percentage of approved budget</i> | |
|--------------------------|-------------------------------------------------------------|------------------------------------------|--------------------------------------------------------|---------------------------------------------------------|-----------------------------------------------------------------------|----------------|-----------------------------------------------------------------------------|----|
| 1 | A Recurrent expenditure | | | | | | | 1 |
| 2 | 1 Judges | 5 022 500 | 2 364 322 | 2 568 260 | 4 932 582 | 89 918 | | 2 |
| 3 | Annual allowances | 2 931 100 | 1 537 336 | 1 527 186 | 3 064 522 | -133 422 | 104.55 | 3 |
| 4 | Special allowances | 778 700 | 361 002 | 451 512 | 812 514 | -33 814 | 104.34 | 4 |
| 5 | Travel to session | 277 500 | 126 484 | 101 803 | 228 287 | 49 213 | 82.27 | 5 |
| 6 | Judges' pension scheme | 901 300 | 296 325 | 416 268 | 712 593 | 188 707 | 79.06 | 6 |
| 7 | Common costs | 133 900 | 43 175 | 71 491 | 114 666 | 19 234 | 85.64 | 7 |
| 8 | | | | | | | | 8 |
| 9 | 2 Staff costs | 7 333 900 | 3 384 853 | 3 564 142 | 6 948 995 | 384 905 | | 9 |
| 10 | Established posts | 4 866 800 | 2 364 591 | 2 263 937 | 4 628 528 | 238 272 | 95.10 | 10 |
| 11 | Common staff costs | 2 034 200 | 863 033 | 1 066 503 | 1 929 536 | 104 664 | 94.85 | 11 |
| 12 | Overtime | 32 400 | 15 024 | 14 554 | 29 578 | 2 822 | 91.29 | 12 |
| 13 | Temporary assistance for meetings | 210 300 | 78 731 | 115 507 | 194 238 | 16 062 | 92.36 | 13 |
| 14 | General temporary assistance | 118 100 | 34 991 | 66 413 | 101 404 | 16 696 | 85.86 | 14 |
| 15 | Training | 72 100 | 28 483 | 37 228 | 65 711 | 6 389 | 91.14 | 15 |
| 16 | 3 Representation allowance | 11 300 | 5 495 | 5 910 | 11 405 | -105 | 100.93 | 16 |
| 17 | 4 Official travel | 185 300 | 48 863 | 126 453 | 175 316 | 9 984 | 94.61 | 17 |
| 18 | 5 Hospitality | 13 900 | 4 157 | 7 934 | 12 091 | 1 809 | 86.99 | 18 |
| 19 | 6 Operating expenditures | 2 833 100 | 1 213 152 | 1 590 608 | 2 803 760 | 29 340 | | 19 |
| 20 | Maintenance of premises (including security) | 2 099 100 | 901 656 | 1 185 934 | 2 087 590 | 11 510 | 99.45 | 20 |
| 21 | Rental and maintenance of equipment | 361 400 | 166 584 | 183 746 | 350 330 | 11 070 | 96.94 | 21 |
| 22 | Communications | 197 200 | 77 957 | 109 166 | 187 123 | 10 077 | 94.89 | 22 |
| 23 | Miscellaneous services and charges (including bank charges) | 40 000 | 21 997 | 22 509 | 44 506 | -4 506 | 111.27 | 23 |

| <i>Part/ section</i> | <i>Objects of expenditure</i> | <i>2011-2012 approved budget</i> | <i>2011 expenditure (as at 31/12/2011)</i> | <i>2012 disbursement (as at 31/12/2012)</i> | <i>2011-2012 total expenditure (as at 31/12/2012)</i> | <i>Balance</i> | <i>Total expenditure as a percentage of approved budget</i> | |
|--------------------------|-------------------------------------------------|------------------------------------------|--------------------------------------------------------|---------------------------------------------------------|-----------------------------------------------------------------------|------------------|-----------------------------------------------------------------------------|----|
| 24 | Supplies and materials | 123 900 | 44 958 | 78 803 | 123 761 | 139 | 99.89 | 24 |
| 25 | Special services (external audit) | 11 500 | 0 | 10 450 | 10 450 | 1 050 | 90.87 | 25 |
| 26 | 7 Library and related costs | 324 600 | 116 043 | 200 689 | 316 732 | 7 868 | | 26 |
| 27 | Library — procurement of books and publications | 234 600 | 103 924 | 129 133 | 233 057 | 1 543 | 99.34 | 27 |
| 28 | External printing and binding | 90 000 | 12 119 | 71 556 | 83 675 | 6 325 | 92.97 | 28 |
| 29 | | | | | | | | 29 |
| 30 | B Non-recurrent expenditure | | | | | | | 30 |
| 31 | 8 Furniture and equipment | | | | | | | 31 |
| 32 | Purchase of equipment | 154 800 | 25 299 | 118 881 | 144 180 | 10 620 | 93.14 | 32 |
| 33 | | | | | | | | 33 |
| 34 | C Case-related costs | 4 519 200 | 1 369 635 | 2 508 679 | 3 878 314 | 640 886 | 85.82 | 34 |
| 35 | 10 Judges | 3 309 000 | 897 384 | 1 826 016 | 2 723 400 | 585 600 | 82.30 | 35 |
| 36 | Special allowances | 2 685 100 | 773 657 | 1 598 063 | 2 371 720 | 313 380 | 88.33 | 36 |
| 37 | Compensation to judges ad hoc | 246 200 | 95 880 | 108 538 | 204 418 | 41 782 | 83.03 | 37 |
| 38 | Travel to meetings including judges ad hoc | 377 700 | 27 847 | 119 415 | 147 262 | 230 438 | 38.99 | 38 |
| 39 | 11 Staff costs | 1 210 200 | 472 251 | 682 663 | 1 154 914 | 55 286 | 95.43 | 39 |
| 40 | Temporary assistance for meetings | 1 142 700 | 453 708 | 654 933 | 1 108 641 | 34 059 | 97.02 | 40 |
| 41 | Overtime | 67 500 | 18 543 | 27 730 | 46 273 | 21 227 | 68.55 | 41 |
| 42 | 12 Miscellaneous | 0 | 0 | | 0 | 0 | | 42 |
| 43 | | | | | | | | 43 |
| 44 | D Working Capital Fund | 0 | 0 | | 0 | 0 | | 44 |
| 45 | | | | | | | | 45 |
| 46 | Total | 20 398 600 | 8 531 819 | 10 691 556 | 19 223 375 | 1 175 225 | 94.24 | 46 |

Appendix III

Status of 1996-2012 contributions to the International Tribunal for the Law of the Sea

(In euros)

31 December 2012

| States parties | 2012 scale of assessments (percentage) | Contributions assessed | | | | Contributions outstanding | | | | | Credits forwarded to 2013 |
|-------------------------------------|-------------------------------------------------|-------------------------------------------------|------------------------------------------|----------------------------------------------------------|--------------------|---------------------------|--------------------------------------------------------------|-----------------------------------------|------------------------------------------------------------|-----------------------------------|---------------------------------|
| | | Previous financial periods (1996-2008) | Last financial period 2009-2010 | Current financial period ^a 2011-2012 | Total ^a | Collections | Previous financial periods ^b (1996-2008) | Last financial period (2009-2010) | Current financial period ^c (2011-2012) | Total ^c outstanding | |
| Albania | 0.0132 | 4 052 | 1 736 | 2 669 | 8 457 | 7 336 | 0 | 0 | 1 121 | 1 121 | 0 |
| Algeria | 0.1688 | 90 044 | 19 371 | 34 155 | 143 570 | 143 768 | 0 | 0 | (198) | (198) | (198) |
| Angola | 0.0132 | 8 450 | 1 736 | 2 669 | 12 855 | 11 725 | 0 | 0 | 1 130 | 1 130 | 0 |
| Antigua and Barbuda | 0.0100 | 6 794 | 1 736 | 2 022 | 10 552 | 9 734 | 0 | 0 | 819 | 819 | 0 |
| Argentina | 0.3785 | 918 988 | 74 067 | 76 582 | 1 069 637 | 1 069 643 | 0 | 0 | (6) | (6) | (6) |
| Armenia | 0.0100 | 4 307 | 1 736 | 2 022 | 8 065 | 8 087 | 0 | 0 | (22) | (22) | (22) |
| Australia | 2.5493 | 1 629 156 | 407 252 | 515 794 | 2 552 202 | 2 777 090 | 0 | 0 | (224 888) | (224 888) | (224 888) |
| Austria | 1.1223 | 931 433 | 202 144 | 227 077 | 1 360 654 | 1 360 672 | 0 | 0 | (18) | (18) | (18) |
| Bahamas | 0.0237 | 14 671 | 3 647 | 4 803 | 23 121 | 25 227 | 0 | 0 | (2 107) | (2 107) | (2 107) |
| Bahrain | 0.0514 | 24 277 | 7 520 | 10 407 | 42 204 | 42 186 | 0 | 0 | 18 | 18 | 0 |
| Bangladesh | 0.0132 | 6 997 | 2 279 | 2 669 | 11 945 | 10 798 | 0 | 0 | 1 147 | 1 147 | 0 |
| Barbados | 0.0106 | 9 392 | 2 051 | 2 135 | 13 578 | 13 358 | 0 | 0 | 219 | 219 | 0 |
| Belarus | 0.0554 | 5 431 | 4 558 | 11 207 | 21 196 | 26 542 | 0 | 0 | (5 346) | (5 346) | (5 346) |
| Belgium | 1.4177 | 991 234 | 251 142 | 286 848 | 1 529 224 | 1 529 247 | 0 | 0 | (23) | (23) | (23) |
| Belize | 0.0100 | 6 659 | 1 736 | 2 022 | 10 417 | 9 858 | 0 | 0 | 559 | 559 | 0 |
| Benin | 0.0100 | 6 151 | 1 736 | 2 022 | 9 909 | 4 662 | 1 490 | 1 736 | 2 022 | 5 248 | 0 |
| Bolivia (Plurinational State of) | 0.0100 | 8 439 | 1 736 | 2 022 | 12 197 | 12 197 | 0 | 0 | 0 | 0 | 0 |
| Bosnia and Herzegovina | 0.0185 | 7 270 | 1 736 | 3 736 | 12 742 | 12 742 | 0 | 0 | 0 | 0 | 0 |
| Botswana | 0.0237 | 11 443 | 3 190 | 4 803 | 19 436 | 17 074 | 0 | 0 | 2 362 | 2 362 | 0 |
| Brazil | 2.1246 | 1 637 686 | 199 638 | 429 872 | 2 267 196 | 1 871 873 | 0 | 0 | 395 323 | 395 323 | 0 |
| Brunei Darussalam | 0.0369 | 28 504 | 5 926 | 7 471 | 41 901 | 38 253 | 0 | 0 | 3 648 | 3 648 | 0 |
| Bulgaria | 0.0501 | 22 938 | 4 558 | 10 140 | 37 636 | 37 637 | 0 | 0 | (1) | (1) | (1) |

| States parties | 2012 scale of assessments (percentage) | Contributions assessed | | | | Contributions outstanding | | | | | Credits forwarded to 2013 |
|-------------------------------------|-------------------------------------------------|-------------------------------------------------|------------------------------------------|----------------------------------------------------------|--------------------|---------------------------|--------------------------------------------------------------|-----------------------------------------|------------------------------------------------------------|-----------------------------------|---------------------------------|
| | | Previous financial periods (1996-2008) | Last financial period 2009-2010 | Current financial period ^d 2011-2012 | Total ^a | Collections | Previous financial periods ^b (1996-2008) | Last financial period (2009-2010) | Current financial period ^c (2011-2012) | Total ^c outstanding | |
| Burkina Faso | 0.0100 | 3 277 | 1 736 | 2 022 | 7 035 | 35 | 3 242 | 1 736 | 2 022 | 7 000 | 0 |
| Cameroon | 0.0145 | 10 250 | 2 051 | 2 935 | 15 236 | 7 457 | 2 792 | 2 051 | 2 935 | 7 778 | 0 |
| Canada | 4.2295 | 1 524 979 | 676 853 | 855 742 | 3 057 574 | 3 430 597 | 0 | 0 | (373 023) | (373 023) | (373 023) |
| Cape Verde | 0.0100 | 6 728 | 1 736 | 2 022 | 10 486 | 8 514 | 0 | 0 | 1 972 | 1 972 | 0 |
| Chad | 0.0100 | 0 | 1 302 | 2 022 | 3 324 | 5 643 | 0 | 0 | (2 319) | (2 319) | (2 319) |
| Chile | 0.3112 | 175 275 | 36 691 | 62 973 | 274 939 | 274 945 | 0 | 0 | (5) | (5) | (5) |
| China | 4.2057 | 1 659 952 | 607 800 | 850 939 | 3 118 691 | 3 496 601 | 0 | 0 | (377 910) | (377 910) | (377 910) |
| Comoros | 0.0100 | 6 659 | 1 736 | 2 022 | 10 417 | 94 | 6 565 | 1 736 | 2 022 | 10 323 | 0 |
| Congo | 0.0100 | 426 | 1 736 | 2 022 | 4 184 | 3 188 | 0 | 0 | 996 | 996 | 0 |
| Cook Islands ^d | 0.0100 | 6 659 | 1 736 | 2 022 | 10 417 | 6 956 | 0 | 1 439 | 2 022 | 3 461 | 0 |
| Costa Rica | 0.0448 | 23 494 | 7 293 | 9 072 | 39 859 | 40 812 | 0 | 0 | (952) | (952) | (952) |
| Côte d'Ivoire | 0.0132 | 9 879 | 2 051 | 2 669 | 14 599 | 18 169 | 0 | 0 | (3 571) | (3 571) | (3 571) |
| Croatia | 0.1279 | 44 120 | 11 395 | 25 883 | 81 398 | 81 399 | 0 | 0 | (2) | (2) | (2) |
| Cuba | 0.0936 | 39 009 | 12 307 | 18 946 | 70 262 | 63 712 | 0 | 0 | 6 549 | 6 549 | 0 |
| Cyprus | 0.0607 | 38 384 | 10 028 | 12 275 | 60 687 | 60 688 | 0 | 0 | (1) | (1) | (1) |
| Czech Republic | 0.4603 | 188 857 | 64 039 | 93 126 | 346 022 | 387 643 | 0 | 0 | (41 622) | (41 622) | (41 622) |
| Democratic Republic of the Congo | 0.0100 | 7 618 | 1 736 | 2 022 | 11 376 | 94 | 7 524 | 1 736 | 2 022 | 11 282 | 0 |
| Denmark | 0.9707 | 344 313 | 168 416 | 196 391 | 709 120 | 709 135 | 0 | 0 | (15) | (15) | (15) |
| Djibouti | 0.0100 | 6 659 | 1 736 | 2 022 | 10 417 | 4 281 | 2 378 | 1 736 | 2 022 | 6 136 | 0 |
| Dominica | 0.0100 | 6 659 | 1 736 | 2 022 | 10 417 | 2 189 | 4 470 | 1 736 | 2 022 | 8 228 | 0 |
| Dominican Republic | 0.0554 | 0 | 4 092 | 11 207 | 15 299 | 1 364 | 0 | 2 728 | 11 207 | 13 935 | 0 |
| Ecuador | 0.0528 | 0 | 0 | 1 333 | 1 333 | 0 | 0 | 0 | 1 333 | 1 333 | 0 |
| Egypt | 0.1240 | 92 762 | 20 055 | 25 083 | 137 900 | 148 809 | 0 | 0 | (10 910) | (10 910) | (10 910) |
| Equatorial Guinea | 0.0106 | 6 129 | 1 736 | 2 135 | 10 000 | 94 | 6 035 | 1 736 | 2 135 | 9 906 | 0 |
| Estonia | 0.0528 | 5 252 | 3 647 | 10 673 | 19 572 | 24 737 | 0 | 0 | (5 166) | (5 166) | (5 166) |
| European Union ^e | n.a. | 647 544 | 160 000 | 184 000 | 991 544 | 991 544 | 0 | 0 | 0 | 0 | 0 |
| Fiji | 0.0100 | 7 067 | 1 736 | 2 022 | 10 825 | 10 222 | 0 | 0 | 603 | 603 | 0 |
| Finland | 0.7465 | 559 894 | 128 534 | 151 029 | 839 457 | 839 469 | 0 | 0 | (12) | (12) | (12) |

| States parties | 2012 scale of assessments (percentage) | Contributions assessed | | | | Contributions outstanding | | | | | Credits forwarded to 2013 |
|-------------------------------------|-------------------------------------------------|-------------------------------------------------|------------------------------------------|----------------------------------------------------------|--------------------|---------------------------|--------------------------------------------------------------|-----------------------------------------|------------------------------------------------------------|-----------------------------------|---------------------------------|
| | | Previous financial periods (1996-2008) | Last financial period 2009-2010 | Current financial period ^a 2011-2012 | Total ^a | Collections | Previous financial periods ^b (1996-2008) | Last financial period (2009-2010) | Current financial period ^c (2011-2012) | Total ^c outstanding | |
| France | 8.0752 | 6 514 485 | 1 435 977 | 1 633 835 | 9 584 297 | 9 584 426 | 0 | 0 | (129) | (129) | (129) |
| Gabon | 0.0185 | 11 467 | 1 823 | 3 736 | 17 026 | 7 802 | 3 664 | 1 823 | 3 736 | 9 223 | 0 |
| Gambia | 0.0100 | 6 659 | 1 736 | 2 022 | 10 417 | 458 | 6 201 | 1 736 | 2 022 | 9 959 | 0 |
| Georgia | 0.0100 | 19 562 | 1 736 | 2 022 | 23 320 | 23 320 | 0 | 0 | 0 | 0 | 0 |
| Germany | 10.5743 | 9 511 289 | 1 954 670 | 2 139 488 | 13 605 447 | 13 605 615 | 0 | 0 | (169) | (169) | (169) |
| Ghana | 0.0100 | 7 554 | 1 736 | 2 022 | 11 312 | 10 588 | 0 | 0 | 725 | 725 | 0 |
| Greece | 0.9113 | 492 658 | 135 826 | 184 383 | 812 867 | 720 715 | 0 | 0 | 92 152 | 92 152 | 0 |
| Grenada | 0.0100 | 6 659 | 1 736 | 2 022 | 10 417 | 7 921 | 0 | 474 | 2 022 | 2 496 | 0 |
| Guatemala | 0.0369 | 25 743 | 7 293 | 7 471 | 40 507 | 39 612 | 0 | 0 | 895 | 895 | 0 |
| Guinea | 0.0100 | 6 932 | 1 736 | 2 022 | 10 690 | 94 | 6 838 | 1 736 | 2 022 | 10 596 | 0 |
| Guinea-Bissau | 0.0100 | 6 659 | 1 736 | 2 022 | 10 417 | 94 | 6 565 | 1 736 | 2 022 | 10 323 | 0 |
| Guyana | 0.0100 | 6 659 | 1 736 | 2 022 | 10 417 | 10 579 | 0 | 0 | (163) | (163) | (163) |
| Haiti | 0.0100 | 6 794 | 1 736 | 2 022 | 10 552 | 11 414 | 0 | 0 | (862) | (862) | (862) |
| Honduras | 0.0106 | 6 999 | 1 736 | 2 135 | 10 870 | 10 906 | 0 | 0 | (35) | (35) | (35) |
| Hungary | 0.3838 | 95 379 | 55 607 | 77 649 | 228 635 | 263 104 | 0 | 0 | (34 470) | (34 470) | (34 470) |
| Iceland | 0.0554 | 34 268 | 8 432 | 11 207 | 53 907 | 58 839 | 0 | 0 | (4 932) | (4 932) | (4 932) |
| India | 0.7043 | 376 930 | 102 553 | 142 491 | 621 974 | 621 986 | 0 | 0 | (11) | (11) | (11) |
| Indonesia | 0.3139 | 172 542 | 36 691 | 63 507 | 272 740 | 301 871 | 0 | 0 | (29 131) | (29 131) | (29 131) |
| Iraq | 0.0264 | 56 770 | 3 418 | 5 336 | 65 524 | 62 946 | 0 | 0 | 2 579 | 2 579 | 0 |
| Ireland | 0.6568 | 312 364 | 101 414 | 132 884 | 546 662 | 604 981 | 0 | 0 | (58 319) | (58 319) | (58 319) |
| Italy | 6.5928 | 5 281 302 | 1 157 488 | 1 333 911 | 7 772 701 | 7 772 806 | 0 | 0 | (105) | (105) | (105) |
| Jamaica | 0.0185 | 7 932 | 2 279 | 3 736 | 13 947 | 12 086 | 0 | 0 | 1 861 | 1 861 | 0 |
| Japan | 16.5249 | 17 167 266 | 3 784 573 | 3 343 451 | 24 295 290 | 24 295 554 | 0 | 0 | (264) | (264) | (264) |
| Jordan | 0.0185 | 9 488 | 2 735 | 3 736 | 15 959 | 15 960 | 0 | 0 | (0) | (0) | (0) |
| Kenya | 0.0158 | 8 657 | 2 279 | 3 202 | 14 138 | 15 562 | 0 | 0 | (1 424) | (1 424) | (1 424) |
| Kiribati | 0.0100 | 4 307 | 1 736 | 2 022 | 8 065 | 3 633 | 675 | 1 736 | 2 022 | 4 433 | 0 |
| Kuwait | 0.3469 | 160 463 | 41 477 | 70 178 | 272 118 | 304 210 | 0 | 0 | (32 091) | (32 091) | (32 091) |
| Lao People's Democratic Republic | 0.0100 | 5 887 | 1 736 | 2 022 | 9 645 | 10 511 | 0 | 0 | (866) | (866) | (866) |

| States parties | Contributions assessed | | | | | Contributions outstanding | | | | | Credits forwarded to 2013 |
|----------------------------------|----------------------------------------|----------------------------------------|---------------------------------|-------------------------------------------------|--------------------|---------------------------|-----------------------------------------------------|-----------------------------------|---------------------------------------------------|--------------------------------|---------------------------|
| | 2012 scale of assessments (percentage) | Previous financial periods (1996-2008) | Last financial period 2009-2010 | Current financial period ^a 2011-2012 | Total ^a | Collections | Previous financial periods ^b (1996-2008) | Last financial period (2009-2010) | Current financial period ^c (2011-2012) | Total ^c outstanding | |
| Latvia | 0.0501 | 7 165 | 4 102 | 10 140 | 21 407 | 26 246 | 0 | 0 | (4 839) | (4 839) | (4 839) |
| Lebanon | 0.0435 | 19 974 | 7 748 | 8 806 | 36 528 | 36 529 | 0 | 0 | (1) | (1) | (1) |
| Lesotho | 0.0100 | 1 493 | 1 736 | 2 022 | 5 251 | 0 | 1 493 | 1 736 | 2 022 | 5 251 | 0 |
| Liberia | 0.0100 | 213 | 1 736 | 2 022 | 3 971 | 0 | 213 | 1 736 | 2 022 | 3 971 | 0 |
| Lithuania | 0.0857 | 13 225 | 7 065 | 17 344 | 37 634 | 37 636 | 0 | 0 | (2) | (2) | (2) |
| Luxembourg | 0.1187 | 58 737 | 19 371 | 24 015 | 102 123 | 102 125 | 0 | 0 | (2) | (2) | (2) |
| Madagascar | 0.0100 | 5 000 | 1 736 | 2 022 | 8 758 | 7 681 | 0 | 0 | 1 077 | 1 077 | 0 |
| Malawi | 0.0100 | 0 | 217 | 2 022 | 2 239 | 0 | 0 | 217 | 2 022 | 2 239 | 0 |
| Malaysia | 0.3337 | 201 013 | 43 301 | 67 509 | 311 823 | 311 829 | 0 | 0 | (6) | (6) | (6) |
| Maldives | 0.0100 | 5 357 | 1 736 | 2 022 | 9 115 | 9 981 | 0 | 0 | (866) | (866) | (866) |
| Mali | 0.0100 | 6 858 | 1 736 | 2 022 | 10 616 | 8 803 | 0 | 0 | 1 813 | 1 813 | 0 |
| Malta | 0.0224 | 14 663 | 3 874 | 4 536 | 23 073 | 23 073 | 0 | 0 | 0 | 0 | 0 |
| Marshall Islands | 0.0100 | 6 659 | 1 736 | 2 022 | 10 417 | 7 301 | 0 | 1 093 | 2 022 | 3 115 | 0 |
| Mauritania | 0.0100 | 6 659 | 1 736 | 2 022 | 10 417 | 7 158 | 0 | 1 237 | 2 022 | 3 259 | 0 |
| Mauritius | 0.0145 | 10 658 | 2 506 | 2 935 | 16 099 | 17 359 | 0 | 0 | (1 260) | (1 260) | (1 260) |
| Mexico | 3.1072 | 1 470 867 | 514 363 | 628 665 | 2 613 895 | 2 613 944 | 0 | 0 | (51) | (51) | (51) |
| Micronesia (Federated States of) | 0.0100 | 6 659 | 1 736 | 2 022 | 10 417 | 4 402 | 2 257 | 1 736 | 2 022 | 6 015 | 0 |
| Monaco | 0.0100 | 7 001 | 1 736 | 2 022 | 10 759 | 10 759 | 0 | 0 | 0 | 0 | 0 |
| Mongolia | 0.0100 | 6 794 | 1 736 | 2 022 | 10 552 | 10 549 | 0 | 0 | 3 | 3 | 0 |
| Montenegro | 0.0100 | 1 902 | 1 736 | 2 022 | 5 660 | 4 667 | 0 | 0 | 993 | 993 | 0 |
| Morocco | 0.0765 | 9 009 | 9 571 | 15 477 | 34 057 | 26 436 | 0 | 0 | 7 621 | 7 621 | 0 |
| Mozambique | 0.0100 | 6 461 | 1 736 | 2 022 | 10 219 | 9 227 | 0 | 0 | 993 | 993 | 0 |
| Myanmar | 0.0100 | 9 490 | 1 736 | 2 022 | 13 248 | 13 248 | 0 | 0 | (0) | (0) | (0) |
| Namibia | 0.0119 | 7 554 | 1 736 | 2 401 | 11 691 | 10 781 | 0 | 0 | 910 | 910 | 0 |
| Nauru | 0.0100 | 6 659 | 1 736 | 2 022 | 10 417 | 479 | 6 180 | 1 736 | 2 022 | 9 938 | 0 |
| Nepal | 0.0100 | 6 108 | 1 736 | 2 022 | 9 866 | 9 851 | 0 | 0 | 15 | 15 | 0 |
| Netherlands | 2.4464 | 1 747 277 | 426 850 | 494 980 | 2 669 107 | 2 880 888 | 0 | 0 | (211 781) | (211 781) | (211 781) |
| New Zealand | 0.3600 | 237 356 | 58 341 | 72 847 | 368 544 | 400 220 | 0 | 0 | (31 676) | (31 676) | (31 676) |

| States parties | Contributions assessed | | | | | Contributions outstanding | | | | | |
|-------------------------------------|-------------------------------------------------|-------------------------------------------------|------------------------------------------|----------------------------------------------------------|--------------------|---------------------------|--------------------------------------------------------------|-----------------------------------------|------------------------------------------------------------|-----------------------------------|---------------------------------|
| | 2012 scale of assessments (percentage) | Previous financial periods (1996-2008) | Last financial period 2009-2010 | Current financial period ^a 2011-2012 | Total ^a | Collections | Previous financial periods ^b (1996-2008) | Last financial period (2009-2010) | Current financial period ^c (2011-2012) | Total ^c outstanding | Credits forwarded to 2013 |
| Nicaragua | 0.0100 | 5 627 | 1 736 | 2 022 | 9 385 | 9 862 | 0 | 0 | (477) | (477) | (477) |
| Nigeria | 0.1029 | 53 513 | 10 939 | 20 813 | 85 265 | 87 241 | 0 | 0 | (1 977) | (1 977) | (1 977) |
| Niue ^d | 0.0100 | 1 902 | 1 736 | 2 022 | 5 660 | 4 947 | 0 | 0 | 714 | 714 | 0 |
| Norway | 1.1487 | 675 344 | 178 215 | 232 414 | 1 085 973 | 1 085 992 | 0 | 0 | (19) | (19) | (19) |
| Oman | 0.1134 | 62 783 | 16 636 | 22 948 | 102 367 | 102 368 | 0 | 0 | (2) | (2) | (2) |
| Pakistan | 0.1081 | 58 199 | 13 446 | 21 881 | 93 526 | 93 771 | 0 | 0 | (245) | (245) | (245) |
| Palau | 0.0100 | 6 552 | 1 736 | 2 022 | 10 310 | 7 190 | 0 | 1 098 | 2 022 | 3 120 | 0 |
| Panama | 0.0290 | 17 559 | 5 242 | 5 870 | 28 671 | 39 162 | 0 | 0 | (10 491) | (10 491) | (10 491) |
| Papua New Guinea | 0.0100 | 7 281 | 1 736 | 2 022 | 11 039 | 2 180 | 5 101 | 1 736 | 2 022 | 8 859 | 0 |
| Paraguay | 0.0100 | 13 103 | 1 736 | 2 022 | 16 861 | 1 892 | 11 211 | 1 736 | 2 022 | 14 969 | 0 |
| Philippines | 0.1187 | 89 948 | 17 776 | 24 015 | 131 739 | 132 058 | 0 | 0 | (319) | (319) | (319) |
| Poland | 1.0920 | 335 568 | 114 176 | 220 940 | 670 684 | 773 474 | 0 | 0 | (102 790) | (102 790) | (102 790) |
| Portugal | 0.6739 | 440 262 | 120 101 | 136 353 | 696 716 | 630 181 | 0 | 0 | 66 534 | 66 534 | 0 |
| Qatar | 0.1780 | 36 372 | 19 371 | 36 023 | 91 766 | 91 769 | 0 | 0 | (3) | (3) | (3) |
| Republic of Korea | 2.9805 | 1 586 123 | 495 220 | 603 049 | 2 684 392 | 2 662 764 | 0 | 0 | 21 630 | 21 630 | 0 |
| Republic of Moldova | 0.0100 | 1 706 | 1 736 | 2 022 | 5 464 | 6 330 | 0 | 0 | (866) | (866) | (866) |
| Romania | 0.2334 | 68 065 | 15 952 | 47 230 | 131 247 | 154 126 | 0 | 0 | (22 878) | (22 878) | (22 878) |
| Russian Federation | 2.1128 | 1 432 955 | 273 476 | 427 471 | 2 133 902 | 2 133 936 | 0 | 0 | (34) | (34) | (34) |
| Saint Kitts and Nevis | 0.0100 | 6 659 | 1 736 | 2 022 | 10 417 | 10 455 | 0 | 0 | (38) | (38) | (38) |
| Saint Lucia | 0.0100 | 6 659 | 1 736 | 2 022 | 10 417 | 11 271 | 0 | 0 | (854) | (854) | (854) |
| Saint Vincent and the Grenadines | 0.0100 | 6 659 | 1 736 | 2 022 | 10 417 | 9 679 | 0 | 0 | 739 | 739 | 0 |
| Samoa | 0.0100 | 6 659 | 1 736 | 2 022 | 10 417 | 11 280 | 0 | 0 | (863) | (863) | (863) |
| Sao Tome and Principe | 0.0100 | 6 659 | 1 736 | 2 022 | 10 417 | 94 | 6 565 | 1 736 | 2 022 | 10 323 | 0 |
| Saudi Arabia | 1.0946 | 664 612 | 170 467 | 221 474 | 1 056 553 | 1 153 597 | 0 | 0 | (97 044) | (97 044) | (97 044) |
| Senegal | 0.0100 | 7 341 | 1 736 | 2 022 | 11 099 | 10 374 | 0 | 0 | 725 | 725 | 0 |
| Serbia | 0.0488 | 31 092 | 4 786 | 9 873 | 45 751 | 45 752 | 0 | 0 | (1) | (1) | (1) |
| Seychelles | 0.0100 | 6 794 | 1 736 | 2 022 | 10 552 | 10 570 | 0 | 0 | (18) | (18) | (18) |
| Sierra Leone | 0.0100 | 6 659 | 1 736 | 2 022 | 10 417 | 548 | 6 111 | 1 736 | 2 022 | 9 869 | 0 |

| <i>States parties</i> | <i>Contributions assessed</i> | | | | | <i>Contributions outstanding</i> | | | | | <i>Credits forwarded to 2013</i> |
|------------------------------------------------------|-----------------------------------------------|-----------------------------------------------|----------------------------------------|-------------------------------------------------------|--------------------------|----------------------------------|-----------------------------------------------------------|------------------------------------------|---------------------------------------------------------|--------------------------------------|----------------------------------|
| | <i>2012 scale of assessments (percentage)</i> | <i>Previous financial periods (1996-2008)</i> | <i>Last financial period 2009-2010</i> | <i>Current financial period^a 2011-2012</i> | <i>Total^a</i> | <i>Collections</i> | <i>Previous financial periods^b (1996-2008)</i> | <i>Last financial period (2009-2010)</i> | <i>Current financial period^c (2011-2012)</i> | <i>Total^c outstanding</i> | |
| Singapore | 0.4418 | 314 841 | 79 080 | 89 390 | 483 311 | 521 381 | 0 | 0 | (38 069) | (38 069) | (38 069) |
| Slovakia | 0.1873 | 51 300 | 14 358 | 37 890 | 103 548 | 121 735 | 0 | 0 | (18 187) | (18 187) | (18 187) |
| Slovenia | 0.1358 | 78 684 | 21 878 | 27 484 | 128 046 | 128 049 | 0 | 0 | (2) | (2) | (2) |
| Solomon Islands | 0.0100 | 6 264 | 1 736 | 2 022 | 10 022 | 8 147 | 0 | 0 | 1 875 | 1 875 | 0 |
| Somalia | 0.0100 | 6 659 | 1 736 | 2 022 | 10 417 | 94 | 6 565 | 1 736 | 2 022 | 10 323 | 0 |
| South Africa | 0.5077 | 327 941 | 66 090 | 102 732 | 496 763 | 377 435 | 0 | 16 596 | 102 732 | 119 328 | 0 |
| Spain | 4.1899 | 2 592 969 | 676 398 | 847 736 | 4 117 103 | 4 117 171 | 0 | 0 | (67) | (67) | (67) |
| Sri Lanka | 0.0251 | 15 248 | 3 647 | 5 070 | 23 965 | 21 466 | 0 | 0 | 2 499 | 2 499 | 0 |
| Sudan | 0.0132 | 8 282 | 2 279 | 2 669 | 13 230 | 1 060 | 7 222 | 2 279 | 2 669 | 12 170 | 0 |
| Suriname | 0.0100 | 6 186 | 1 736 | 2 022 | 9 944 | 8 134 | 0 | 0 | 1 810 | 1 810 | 0 |
| Swaziland | 0.0100 | 0 | 0 | 253 | 253 | 0 | 0 | 0 | 253 | 253 | 0 |
| Sweden | 1.4032 | 1 086 315 | 244 077 | 283 913 | 1 614 305 | 1 614 327 | 0 | 0 | (22) | (22) | (22) |
| Switzerland | 1.4903 | 0 | 241 921 | 301 524 | 543 445 | 543 469 | 0 | 0 | (24) | (24) | (24) |
| Thailand | 0.2756 | 0 | 0 | 48 780 | 48 780 | 77 810 | 0 | 0 | (29 030) | (29 030) | (29 030) |
| The former Yugoslavia Republic of Macedonia | 0.0100 | 7 133 | 1 736 | 2 022 | 10 891 | 10 906 | 0 | 0 | (15) | (15) | (15) |
| Togo | 0.0100 | 6 726 | 1 736 | 2 022 | 10 484 | 2 676 | 4 050 | 1 736 | 2 022 | 7 808 | 0 |
| Tonga | 0.0100 | 6 659 | 1 736 | 2 022 | 10 417 | 10 381 | 0 | 0 | 36 | 36 | 0 |
| Trinidad and Tobago | 0.0580 | 21 115 | 6 153 | 11 741 | 39 009 | 41 423 | 0 | 0 | (2 414) | (2 414) | (2 414) |
| Tunisia | 0.0396 | 31 243 | 7 065 | 8 005 | 46 313 | 36 006 | 0 | 2 302 | 8 005 | 10 307 | 0 |
| Tuvalu | 0.0100 | 4 307 | 1 736 | 2 022 | 8 065 | 7 263 | 0 | 0 | 802 | 802 | 0 |
| Uganda | 0.0100 | 7 067 | 1 736 | 2 022 | 10 825 | 10 767 | 0 | 0 | 58 | 58 | 0 |
| Ukraine | 0.1147 | 70 000 | 10 255 | 23 214 | 103 469 | 103 471 | 0 | 0 | (2) | (2) | (2) |
| United Kingdom of Great Britain and Northern Ireland | 8.7095 | 5 605 447 | 1 513 690 | 1 762 182 | 8 881 319 | 9 636 636 | 0 | 0 | (755 317) | (755 317) | (755 317) |
| United Republic of Tanzania | 0.0106 | 6 999 | 1 736 | 2 135 | 10 870 | 8 950 | 0 | 0 | 1 920 | 1 920 | 0 |
| Uruguay | 0.0356 | 52 795 | 6 153 | 7 205 | 66 153 | 63 641 | 0 | 0 | 2 512 | 2 512 | 0 |

| States parties | Contributions assessed | | | | | Contributions outstanding | | | | | Credits forwarded to 2013 |
|----------------|----------------------------------------|----------------------------------------|---------------------------------|-------------------------------------------------|--------------------|---------------------------|-----------------------------------------------------|-----------------------------------|---------------------------------------------------|--------------------------------|---------------------------|
| | 2012 scale of assessments (percentage) | Previous financial periods (1996-2008) | Last financial period 2009-2010 | Current financial period ^d 2011-2012 | Total ^a | Collections | Previous financial periods ^b (1996-2008) | Last financial period (2009-2010) | Current financial period ^c (2011-2012) | Total ^c outstanding | |
| Vanuatu | 0.0100 | 5 800 | 1 736 | 2 022 | 9 558 | 683 | 5 117 | 1 736 | 2 022 | 8 875 | 0 |
| Viet Nam | 0.0435 | 15 916 | 5 469 | 8 806 | 30 191 | 29 607 | 0 | 0 | 584 | 584 | 0 |
| Yemen | 0.0132 | 8 451 | 1 736 | 2 669 | 12 856 | 9 905 | 0 | 282 | 2 669 | 2 951 | 0 |
| Zambia | 0.0100 | 6 858 | 1 736 | 2 022 | 10 616 | 94 | 6 764 | 1 736 | 2 022 | 10 522 | 0 |
| Zimbabwe | 0.0100 | 8 376 | 1 823 | 2 022 | 12 221 | 2 632 | 5 744 | 1 823 | 2 022 | 9 589 | 0 |
| Total | 100.00 | 72 002 882 | 17 515 100 | 20 398 600 | 109 916 654 | 111 425 046 | 133 032 | 75 370 | 826 852 | 1 035 254 | (2 543 643) |

Abbreviation: n.a., not applicable.

Note: Eleven States parties have not paid any contributions towards the budgets of the Tribunal.

^a Total subject to rounding differences.

^b A total of 18 States parties have not contributed in full towards the period 1996-2004. The amount outstanding for that period is €55,254.

^c Figures in brackets indicate credits being carried forward towards 2013 (€2,543,643).

^d Not a member of the United Nations; assessed with the floor rate.

^e Agreed contributions in accordance with the Financial Regulations of the Tribunal. For period 2011-2012, see SPLOS/217.

Appendix IV

Performance reports for grants given to the International Tribunal for the Law of the Sea

(In euros)

A. Korea International Cooperation Agency of the Republic of Korea

| | <i>2011-2012</i> |
|---------------------------------------------------------------------------------|------------------|
| Income | |
| Grants from the Korea International Cooperation Agency of the Republic of Korea | 0 |
| Interest income | 0 |
| Loss on exchange | 20 |
| Total | 20 |
| Expenditures | |
| Internship programme | 29 434 |
| International Foundation for the Law of the Sea, summer academy | 0 |
| Fiji workshops | 5 428 |
| General administrative expenses | 362 |
| Non-refundable tax claims | |
| Total expenditures | 35 224 |
| Shortfall of income over expenditure | -35 204 |
| Assets | |
| Cash and term deposits | 0 |
| Accounts receivable | 0 |
| Total assets | 0 |
| Reserves | |
| Prior-period reserve | 35 204 |
| Shortfall of income over expenditure | -35 204 |
| Total reserves | 0 |

B. Nippon Foundation

| | <i>2011-2012</i> |
|------------------------------------------------------------|------------------|
| Income | |
| Grants from Nippon Foundation | 460 000 |
| Interest income | 2 805 |
| Gains and losses on exchange | -9 |
| Miscellaneous income | 18 |
| Net income | 462 814 |
| Expenditures | |
| Participants (subsistence allowance, travel and insurance) | 290 218 |
| Lecturers (subsistence allowance and travel) | 80 044 |
| General administrative expenses | 63 602 |
| Non-refundable taxes | 784 |
| Obligations | 0 |
| Total expenditures | 434 648 |
| Excess of income over expenditure | 28 166 |
| Assets | |
| Cash and term deposits | 235 258 |
| Accounts receivables | 2 436 |
| Total assets | 237 694 |
| Liabilities | |
| Payable accounts | 1 386 |
| Net assets | 236 308 |
| Reserves | |
| Prior-period reserve | 208 142 |
| Excess of income over expenditure | 28 166 |
| Total reserves | 236 308 |

C. Trust Fund for the Law of the Sea

| | <i>2011-2012</i> |
|---------------------------------------------|------------------|
| Income | |
| Contributions | 55 000 |
| Interest income | 68 |
| Total | 55 068 |
| Expenditures | |
| Internship programme | 14 562 |
| Bank charges | 514 |
| Total expenditures | 15 076 |
| Shortfall of income over expenditure | 39 992 |
| Assets | |
| Cash and term deposits | 40 742 |
| Accounts receivables | -750 |
| Total assets | 39 992 |
| Reserves | |
| Prior-period reserve | 0 |
| Excess of income over expenditure | 39 992 |
| Total reserves | 39 992 |

D. China Institute of International Studies

| | <i>2011-2012</i> |
|-----------------------------------------------------------------|------------------|
| Income | |
| Contributions | 100 000 |
| Interest income | 110 |
| Net income | 100 110 |
| Expenditures | |
| International Foundation for the Law of the Sea, summer academy | 21 000 |
| Bank charges | 105 |
| Total expenditures | 21 105 |
| Excess of income over expenditure | 79 005 |
| Assets | |
| Cash and term deposits | 79 005 |
| Accounts receivables | 0 |
| Total assets | 79 005 |
| Liabilities | |
| Payable accounts | 0 |
| Net assets | 79 005 |
| Reserves | |
| Prior-period reserve | 0 |
| Excess of income over expenditure | 79 005 |
| Total reserves | 79 005 |

Appendix V

International Tribunal for the Law of the Sea, Hamburg

Audit procedures and results of additional audit scope for the period from 1 January 2011 to 31 December 2012

According to the assignment, we have audited the following aspects of operating procedures in addition to our audit of the financial statements for the financial period from 1 January 2011 to 31 December 2012:

(a) Whether expenses incurred during this financial period are in accordance with the appropriations approved by the Meeting of States Parties;

(b) Whether expenditures incurred have been appropriately authorized by the party designated for that purpose in the Rules of the Tribunal or the Financial Regulations and Rules of the Tribunal;

(c) Whether staff and person being paid by the Tribunal have been recruited or engaged in the manner provided for in the Rules of the Tribunal or the Staff Regulations and Rules of the Tribunal;

(d) Whether goods and services have been procured in accordance with the procedures provided for in the Financial Regulations and Rules of the Tribunal;

(e) Whether goods and services that have been procured are necessary or not excessive, with regard to circumstances and the functions of the Tribunal;

(f) Whether the grant given to the Tribunal by the Korea International Cooperation Agency of the Republic of Korea (KOICA), the Nippon Foundation, the Trust Fund for the Law of the Sea and the China Institute of International Studies maintained in separate trustee accounts are administered in accordance with the relevant memorandums and terms of reference.

As part of our audit of the financial statements the following additional procedures have been performed by us:

1. Approval of expenses

As instructed, we have conducted an audit to determine whether the expenses incurred during the financial period 2011-2012 are in accordance with the appropriations approved by the Meeting of States Parties.

From the approved budget for the financial period 2011-2012 amounting to €20,398,600, a total amount of €19,223,375 was spent against approved budget lines, resulting in savings of €1,175,225 (appendix II). Although the overall budget was underspent, overexpenditures were incurred in some budget lines. The Tribunal was able to finance these overexpenditures by using savings from other budget lines in the same section, in accordance with financial rule 104.3 of the Tribunal. We refer also to the explanations in the notes to the financial statements and the financial report contained in appendix I.

2. Authorization of expenditures

We have audited the procedures for the authorization of expenditures, as outlined in the Financial Regulations and Rules of the Tribunal, and have conducted tests on a sample basis, to determine if these procedures have been strictly followed by the Tribunal in all material respects.

As a result of the work done, no significant matter came to our attention. In our opinion, the procedures for the authorization of expenditures were carried out in accordance with the Rules of the Tribunal and the Financial Regulations and Rules of the Tribunal.

3. Procedures for recruiting/engaging staff

In the period 2011-2012, the Tribunal recruited five new staff members. We have conducted an audit on a sample basis to determine if the procedures for recruiting and engaging of the new staff members were in line with the Rules of the Tribunal or the Staff Regulations and Rules of the Tribunal.

As a result of the work done, no discrepancies came to our attention. The Tribunal has carried out the procedures for recruiting and engaging staff in accordance with the Rules of the Tribunal or the Staff Regulations and Rules of the Tribunal.

4. Procedures for procurement of goods and services

We have conducted an audit to determine if the procedures followed by the Tribunal in the order process were in line with the Financial Regulations and Rules of the Tribunal (i.e., that they included a request for bids or tenders, fair analysis of tenders and written contracts) and have conducted tests, on a sample basis, to determine if these procedures have been followed by the Tribunal in all material respects.

As a result of the work done, no matters came to our attention. In our opinion, the procedures for procurement of goods and services were carried out in accordance with the Financial Regulations and Rules of the Tribunal.

5. Examination whether goods and services procured are necessary or not excessive, having regard to circumstances and the functions of the Tribunal

We have conducted an audit to determine if (a) the expenditures reported for the financial period have been properly included in the statement of income and expenditures and have been charged to the appropriate budget line; and (b) the goods and services procured were necessary or not excessive with regard to circumstances and the functions of the Tribunal.

In our opinion, the expenditures for the financial period have been properly included in the statement of income and expenditures and have been charged to the appropriate budget line. The overexpenditures in the financial period could be reasonably explained and were compensated by savings under other budget lines. The equipment acquired during the financial period 2011-2012 is duly registered in the inventory list and is being used as required by circumstances and the functions of the Tribunal.

6. Examination regarding the KOICA Grant, Nippon Foundation Grant, the Trust Fund for the Law of the Sea and the China Institute of International Studies Grant

KOICA Grant

We have conducted an audit to determine whether the grant given to the Tribunal by KOICA, which is maintained in a separate trustee account, is administered in accordance with the memorandum of understanding dated 9 March 2004.

In the financial period 2011-2012, no contributions have been provided to the fund.

At the beginning of the financial period 2011-2012, the total reserves of the fund amounted to €35,204. As at 31 December 2012, all reserves were used to provide funding for a workshop and the internship programme. The KOICA Grant was closed in July 2012.

The special bank account for the KOICA Grant shows a balance as at 31 December 2012 of €0.00.

We also refer to the performance report of the KOICA Grant in appendix IV.

Nippon Foundation Grant

We have conducted an audit to determine whether the grant given to the Tribunal by the Nippon Foundation, which is maintained in a separate trustee account, is administered in accordance with the Nippon Foundation Grant Agreements.

Pursuant to the above-mentioned agreements, the Nippon Foundation contributed an amount of €400,000 in the period 2007-2008, €430,000 in the period 2009-2010 and €460,000 in the period 2011-2012 to the Nippon Foundation's International Tribunal for the Law of the Sea capacity-building and training programme on dispute settlement under the United Nations Convention on the Law of the Sea. The purpose of the grant is to finance the expenses of participations from developing countries in the programme. The Nippon Foundation Grant was invested in a special bank account.

During the financial period 2011-2012, the sum of €434,648 was withdrawn from the Nippon Foundation Grant to provide funding for the programme's activities. In the financial period, participants from several developing countries took part in the programme.

As at 31 December 2012, the special bank account of the Nippon Foundation Grant shows a balance of €235,258.

We also refer to the performance report of the Nippon Foundation Grant in appendix IV.

Trust Fund for the Law of the Sea

Total contributions in the amount of €55,000 were made to the Trust Fund as explained in the financial report in appendix I. A special bank account was set up for the Trust Fund.

During the financial period 2011-2012, an amount of €14,562 was withdrawn to provide funding to the internship programme of the International Tribunal for the Law of the Sea.

The special bank account shows a balance of €40,742 as at 31 December 2012.

We also refer to the performance report of the Trust Fund in appendix IV.

Trust Fund of the China Institute for International Studies (CIIS Grant)

According to the memorandum of understanding dated 3 May 2012 between CIIS and the International Tribunal for the Law of the Sea, the Institute provided a lump sum of €100,000 as financial assistance for supporting the continuation of the International Tribunal for the Law of the Sea internship programme, the summer academy on the law of the sea and maritime law and for implementing other programmes.

During the financial period 2011-2012, an amount of €21,000 was withdrawn from the CIIS Grant to provide financial assistance for the summer academy 2012 of the International Foundation for the Law of the Sea.

The CIIS Grant was invested in a special bank account, which shows a balance as at 31 December 2012 of €79,005.

We also refer to the performance report of the CIIS Grant in appendix IV.

Appendix VI

General engagement terms for Wirtschaftsprüfer (German Public Auditors) and Wirtschaftsprüfungsgesellschaften (Public Audit Firms) as well as special conditions for increased liability

[For the text of appendix VI, see SPLOS/192, annex I, appendix VI.]
