

The Eleventh Session of the Intergovernmental Meeting
on Acid Deposition Monitoring Network in East Asia
19-20 November 2009, Bangkok, Thailand

FINANCIAL REPORT OF THE SECRETARIAT AND THE NETWORK CENTER IN 2008

I. INTRODUCTION

1. The Seventh Session of the Intergovernmental Meeting (IG7) endorsed the “Guidelines on Administrative and Financial Management for the Secretariat and the Network Center (EANET/IG 7/4)”. The “Financial Report of the Secretariat and the Network Center in 2008” was developed by the Secretariat and the Network Center (NC) based on the format agreed upon for reporting the revenue and expenditures of the Secretariat and the NC for each year. This document was discussed at the Eighth Session of the Working Group on Future Development of EANET (WGFD8) in July 2009 and the Ninth Session of the Scientific Advisory Committee (SAC9) in October 2009. This will be submitted to the Eleventh Session of the Intergovernmental Meeting (IG11) in November 2009, for endorsement.

II. FINANCIAL REPORT OF THE SECRETARIAT

II-1 Use of Regular budget

2. The total budget of the Secretariat in 2008 was US \$ 473,359 and the total expenditures in 2008 were US \$ 448,323. The details are presented in Table 1, Annex 1.

3. The expenditures for the year 2008 using the regular budget were broken down into different items including personnel costs, rental of premises (office space), operating costs (reporting costs, office supplies, communication, travel, meeting, fellowship program at NC, development of public awareness materials, development of Report for Policy Makers , etc.) and overhead.

II-2 Use of the Savings

4. Regarding the implementation of the approved “Proposal on the Possible Use of the Previous Savings”, the Secretariat’s total expenses in 2008 was US \$ 56,416.84. The balance from the savings of the Secretariat was US \$ 102,188.16 as shown in Table 2 of Annex 1.

II-3 Contributions of the Participating Countries in 2008

5. The income/financial contributions from the participating countries of EANET for the Secretariat budget in 2008 were as follows: Cambodia (US \$ 50.00); China (US \$ 30,000.00 for two years); Japan (US \$ 367,402.00); Malaysia (US \$ 3,836.00); Mongolia (US \$ 50.00); Republic of Korea (US \$ 18,387.78); and Thailand (US \$ 3,777.00) as shown in Table 3 of Annex 1. The total income of the Secretariat in 2008 was US \$ 423,502.78.

6. Considering that the contributions from the participating countries in 2008 was less than the expenses amount in 2008, the deficit amount equivalent to US\$ 24,820.22 was augmented from the saving money of the Secretariat.

7. There were also in-kind contributions provided to EANET by participating countries in 2008, such as for hosting of EANET meetings, which are shown in Table 4, Annex 1.

III. FINANCIAL REPORT OF THE NETWORK CENTER (NC)

8. The total revenue of the NC was spent for various activities of EANET as shown in Table 1, Annex 2.

9. The revenue of the NC in 2008 for core budget activities was US \$ 391,850.6 and for additional budget activities was US \$ 814,294. These revenues were derived from financial contributions from the participating countries of EANET, United Nations Environment Programme Regional Resource Centre for Asia and the Pacific (UNEP RRC.AP), the Ministry of the Environment, Japan, municipalities in Japan and other sources as shown in Table 2 and Table 3, Annex 2. The NC also received additional revenue of US \$ 210,890 for some specific costs such as maintenance of ADORC building, financial support for the NC activities and non-reimbursable personnel contribution (in-kind) from host municipalities in Japan, and US \$ 90,645 for other non-reimbursable personnel contribution (in-kind) from private companies in Japan as shown in Table 4, Annex 2. The NC also received in-kind contributions from Thailand for hosting of a meeting in 2008. The total revenue of the NC in 2008 is US \$ 1,507,679.6 as shown in Table 5, Annex 2.

10. Actual expenditures of the NC core and additional budget activities in 2008 are shown in Table 6 and 7, Annex 2. The amounts of expenditures were US \$ 369,546 for the core budget activities and US \$ 809,596 for the additional budget activities. Table 8 shows a breakdown of the expenditures by categories such as salary of staff members, travel costs, meeting costs and so on.

11. Table 9 shows the expenditures of the NC in 2008 for some specific costs such as maintenance of ADORC building, additional personnel cost and non-reimbursable personnel expenditure (in-kind) of host municipality staff amounting to US \$ 210,890.

12. The NC expenditure for core and additional budget activities was US \$ 1,179,142. The total expenditure of the NC in 2008 including the above mentioned specific cost amounting to US \$ 210,890 and other non-reimbursable personnel contribution (in-kind) amounting to US \$ 90,645 was US \$ 1,480,677 as shown in Table 10, Annex 2.

Annex 1

**Table 1 - Financial Statement - Secretariat
Regular Budget (US dollars)
January –December 2008**

Details	Budget 2008 (A)	Actual Expenditure (B)	Commitment for 2008 (C)	Total Expenditure (D) = (B+C)
1. Personnel Costs (Salary, Social Security, Provident Fund, Tax, etc.)	157,818	117,642		117,642
2. Rental of premises (as per Contract)	30,000	30,000		30,000
3. Operating Costs				
3.1 Reporting Costs	8,000	9,341		9,341
3.2 Office Supplies	2,000	1,900		1,900
3.3 Computer	-	4,912		4,912
3.4 Communication	11,000	12,444		12,444
- Telephone/Fax/Network		5,302		5,302
- Postage/DHL		7,142		7,142
3.5 Travel (airfare and DSA)	10,000	10,741		10,741
3.6 Meeting (including PTA ticket, DSA, Venue, food, accommodation, logistics, etc.)	160,000	189,424		189,424
• WGFD	55,000	77,296		77,296
- WGFD6		50,557		50,557
- WGFD7		26,739		26,739
• SAC8	54,000	62,345		62,345
• IG10 & WGFD-S3	51,000	46,671		46,671
• WGFD5 & IG9 - Previous year adjustment		373		373
• Meeting Bags		2,739		2,739
3.7 Participating in High Level Meeting	20,000	-		-
3.8 Fellowship Program at NC	20,000	20,039		20,039
3.9 Development of Public Awareness Materials, etc.	2,000	1,621		1,621
3.10 Development of Report for Policy Makers	30,000	16,872	12,037	28,909
Sub-total	\$ 450,818	\$ 414,937	\$ 12,037	\$426,974
4. Overhead (5% of sub-total)	22,541	-	-	21,349
TOTAL for regular activities (Sub-total + overhead)	\$ 473,359	\$ 414,937	\$ 12,037	\$448,323

**Table 2 - Financial Statement - Saving Money
EANET Secretariat
January- December 2008**

Details		Amount (US \$)
1) Saving in 2002 and 2003		465,391.00
2) Total Expenses in 2004		(39,530.00)
3) Total Expenses in 2005		(50,889.00)
4) Total Expenses in 2006		(158,799.00)
4) Total Expenses in 2007		(57,568.00)
5) Total Expenses in 2008		(56,416.84)
• Printing of PRSAD	(21,798.62)	
• Postage	(9,798.00)	
• Amount to supplement the contribution from participating countries in 2008	(24,820.22)	
6) BALANCE on SAVINGS		102,188.16

Table 3 - Financial Contributions of the Participating Countries in 2008

	Name of Country	Contribution in US \$
1.	Cambodia	50.00
2.	China	30,000.00*
3.	Japan	367,402.00**
4.	Malaysia	3,836.00
5.	Mongolia	50.00
6.	Republic of Korea	18,387.78
7.	Thailand	3,777.00
	Total	423,502.78

Remarks:

* Contribution from China for 2007 and 2008 was US \$ 30,000.00 which was transferred in July 2008.

** Contribution from Japan for 2008 was transferred in March 2009.

**Table 4 – In-kind Contributions of the Participating Countries in 2008
(Hosting of EANET meetings, etc.)**

	Name of Country	Meeting	Date/Venue
1.	Japan	Ninth Senior Technical Managers' Meeting (STM9)	27-29 August 2008/Niigata
2.	Vietnam	Eighth Session of the Scientific Advisory Committee (SAC8)	15-17 October 2008/Hanoi

Annex 2

**FINANCIAL STATEMENT OF THE NETWORK CENTER
JANUARY - DECEMBER 2008**

Table 1. Balance between revenue and expenditures

Items	Total (US \$)
1. Total revenue	1,507,679.6
2. Actual expenditures	1,480,677.0
Balance	27,002.6

Note: Exchange rate between Japanese yen and US dollar for development of this report was 103 yen/\$.

Table 2. Revenue of the Network Center in 2008 (for Core and Additional budget activities only)

Organizations / Activities	Fund Contribution (US \$)		
	Core Budget	Additional Budget	Total
A. Contribution from the participating countries for NC Core Budget Activities	391,850.6		391,850.6
B. Contribution from the participating countries for NC Additional Budget Activities			
(1) UNEP RRC.AP (through contract)		20,000	20,000
Research activities			
- Fellowship		20,000	20,000
(2) Ministry of the Environment, Japan (through contract)		455,271	455,271
- Assistance and technical support to individual countries, training activities, public awareness activities, etc.		455,271	455,271
(3) Ministry of the Environment, Japan (through contract)		210,175	210,175
Strengthening technical capacity in participating countries			
- Dispatch of technical missions		74,531	74,531
- Communication/coordination with donor agencies		4,380	4,380
Implementation of training activities			
- Coordination with and support to other training programs		22,185	22,185
Research activities			
- Research for improving monitoring methodologies		9,867	9,867
- Modeling activities and emission inventories		89,349	89,349
Technical support for EANET meetings			
- Other follow-up activities of the meetings		9,863	9,863
(4) National Institute for Environmental Studies (NIES), Japan		104,563	104,563
Research activities			
- Research for improving monitoring methodologies (NIAES/NIES)		100,596	100,596
- Modeling activities and emission inventories(NIES)		3,967	3,967
(5) Environmental Restoration and Conservation Agency (ERCA), Japan		14,078	14,078
Other activities			
- Raising public awareness on acid deposition problems		14,078	14,078
(6) AEON Environmental Fund, Japan		4,855	4,855
Research activities			
- Joint research with Thailand		4,855	4,855
(7) Niigata Prefecture, Japan		3,568	3,568
Strengthening technical capacity in participating countries		3,568	3,568
(8) Niigata City, Japan		1,784	1,784
Strengthening technical capacity in participating countries		1,784	1,784
Total	391,850.6	814,294	1,206,144.6

**Table 3 - Financial Contributions of the Participating Countries
for NC Core Budget Activities in 2008**

	Name of Country	Contribution (US\$)
1	Cambodia	47.60
2	Japan	385,365.00
3	Malaysia	3,228.00
4	Mongolia	50.00
5	Thailand	3,160.00
	Total	391,850.60

Table 4. Additional Revenue of the Network Center in 2008

Organizations / Items	Revenue (US \$)
1. Niigata Prefecture	
- Maintenance of ADORC building cost	80,627
- Financial support for NC activities	111,851
2. Niigata City	
- Non-reimbursable personnel contribution from Niigata City (in-kind)	18,412
Sub-Total	210,890
1. Other non-reimbursable personnel contribution (in-kind)	90,645
Total	301,535

Note: Other non-reimbursable personnel contribution refers to personnel contribution from Environmental Science Research Niigata (ESRN), Joetsu Environmental Science Center (JOESC), HORIBA Ltd and SHIMADZU Corporation.

Table 5. Total revenue of the Network Center in 2008

Items	Core Budget (US \$)	Additional Budget (US \$)	Total (US \$)
1. For NC core and additional budget activities	391,850.6	814,294	1,206,144.6
Sub-Total	391,850.6	814,294	1,206,144.6
2. Revenue from Niigata Prefecture and Niigata City (in-kind)			210,890
3. Other non-reimbursable personnel contribution (in-kind)			90,645
Total			1,507,679.6

Table 6. Expenditures of the Network Center in 2008 (Core budget activities)

Activities	Budget in 2008			Expenditures in 2008		
	Direct Exp. (US \$)	Personnel Exp. (US \$)	Total (US \$)	Direct Exp. (US \$)	Personnel Exp. (US \$)	Total (US \$)
1. Central compilation, evaluation and storage of data etc.	12,000	45,400	57,400	5,076	27,094	32,170
- Data verification	6,000	31,400	37,400	4,283	22,860	27,143
- Maintenance of database	6,000	14,000	20,000	793	4,234	5,027
2. Preparation of data report	7,500	17,500	25,000	9,727	16,933	26,660
3. Dissemination of data and relevant information	4,000	18,000	22,000	2,380	12,701	15,081
- Analysis on the state of acid deposition in the region	2,000	10,000	12,000	1,586	8,467	10,053
- Development and updating of EANET website	2,000	8,000	10,000	794	4,234	5,028
4. Strengthening technical capacity in participating countries	60,000	30,000	90,000	50,778	25,400	76,178
- STM meeting	60,000	30,000	90,000	50,778	25,400	76,178
5. Implementation and coordination of QA/QC activities	8,000	35,000	43,000	13,614	25,398	39,012
- Inter-laboratory comparison surveys	8,000	23,000	31,000	12,027	16,932	28,959
- Individual questions and answers	0	12,000	12,000	1,587	8,466	10,053
6. Implementation of training activities	0	5,000	5,000	794	4,233	5,027
- Development of annual training program	0	5,000	5,000	794	4,233	5,027
7. Technical support to EANET meetings	51,000	70,200	121,200	102,608	67,730	170,338
- Preparation of technical documents	6,000	14,000	20,000	3,173	16,932	20,105
- Attendance at the EANET meetings	20,000	20,000	40,000	44,769	12,699	57,468
- Support for Task Forces & Expert Groups	25,000	30,200	55,200	54,666	38,099	92,765
- Management of the network on soil/vegetation specialists	0	6,000	6,000	0	0	0
8. Administrative works	2,000	4,000	6,000	847	4,233	5,080
- Miscellaneous including tasks on future development of EANET to establish a sound financial basis	2,000	4,000	6,000	847	4,233	5,080
Total	144,500	225,100	369,600	185,824	183,722	369,546

Table 7. Expenditures of the Network Center in 2008 (Additional budget activities)

Activities	Budget in 2008			Expenditures in 2008		
	Direct Exp. (US \$)	Personnel Exp. (US \$)	Total (US \$)	Direct Exp. (US \$)	Personnel Exp. (US \$)	Total (US \$)
1. Strengthening technical capacity in participating countries	70,000	47,000	117,000	67,081	40,576	107,657
- Dispatch of technical missions	32,000	18,000	50,000	48,820	11,593	60,413
- Assistance and technical support to individual countries	34,000	28,000	62,000	17,822	27,050	44,872
- Communication/coordination with donor agencies	4,000	1,000	5,000	439	1,933	2,372
2. Implementation of training activities	73,000	47,000	120,000	35,865	67,628	103,493
- Development of training materials, technical documents	16,000	14,000	30,000	4,398	19,322	23,720
- Assistance for national training activities	15,000	5,000	20,000	2,639	11,593	14,232
- Coordination with and support to other training programs	10,000	5,000	15,000	4,644	15,458	20,102
- Individual training at NC	30,000	20,000	50,000	23,745	19,322	43,067
- Communication/coordination with donor agencies	2,000	3,000	5,000	439	1,933	2,372
3. Research activities	224,000	98,000	322,000	240,163	73,419	313,582
- Research for improving monitoring methodologies	123,000	37,000	160,000	135,440	27,049	162,489
- Fellowship	17,000	3,000	20,000	12,040	3,864	15,904
- Joint research with Russia	0	0	0	9,709	0	9,709
- Joint research with Thailand	15,000	3,000	18,000	12,621	7,728	20,349
- Modeling activities and emission inventories	69,000	55,000	124,000	69,134	34,778	103,912
- Other research	0	0	0	1,219	0	1,219
4. Technical support to EANET meetings	10,000	16,000	26,000	11,933	15,456	27,389
- Support for Task Forces on Soil and Vegetation	0	6,000	6,000	880	3,864	4,744
- Other follow-up activities of the meetings	10,000	10,000	20,000	11,053	11,592	22,645
5. Other activities	89,000	45,000	134,000	72,844	42,506	115,350
- Raising of public awareness on acid deposition problems	89,000	45,000	134,000	72,844	42,506	115,350
6. Administrative works	32,000	49,800	81,800	32,768	109,357	142,125
- Communication/coordination	19,000	23,800	42,800	21,239	59,123	80,362
- Management of budget and personnel	7,000	20,000	27,000	9,769	42,506	52,275
- Miscellaneous including tasks on future development of EANET to establish a sound financial basis	6,000	6,000	12,000	1,760	7,728	9,488
Total	498,000	302,800	800,800	460,654	348,942	809,596

Table 8. Budget and Expenditures of the Network Center in 2008 (by item)

I t e m s	Budget (US \$)			Expenditures (US \$)		
	Core	Additional	Total	Core	Additional	Total
1. Salary of staff members	225,100	302,800	527,900	183,722	348,942	532,664
2. External consultants/assistants	15,000	85,000	100,000	7,631	141,749	149,380
3. Travel costs	3,000	119,500	122,500	2,196	160,123	162,319
4. Meetings	94,000	79,000	173,000	132,571	19,679	152,250
5. Communication	14,000	47,000	61,000	13,277	30,530	43,807
6. Reporting (publication)	6,500	21,000	27,500	7,317	9,758	17,075
7. Equipment	7,000	72,000	79,000	17,666	54,702	72,368
8. Consumables	5,000	68,500	73,500	4,058	41,556	45,614
9. Miscellaneous	0	6,000	6,000	1,108	2,557	3,665
(Sub) Total	369,600	800,800	1,170,400	369,546	809,596	1,179,142

Note: Revenue of the year balances with the expenditures of the year.

Table 9. Expenditures of the Network Center in 2008 (for some specific costs, e.g. maintenance of ADORC building)

Organizations / Items	Expenditures (US \$)
1. Maintenance of ADORC building cost	80,627
2. Additional personnel cost	111,851
3. Non-reimbursable personnel expenditure from Niigata City (in-kind)	18,412
Sub-Total	210,890
1. Other non-reimbursable personnel expenditure (in-kind)	90,645
Total	301,535

Note: Other non-reimbursable personnel expenditures were for staff members from Japanese private companies.

Table 10. Total expenditures of the Network Center in 2008

Items	Core (US \$)	Additional (US \$)	Total (US \$)
1. NC core and additional budget activities	369,546	809,596	1,179,142
Sub-Total	369,546	809,596	1,179,142
2. Maintenance of ADORC building, support for NC activities and non-reimbursable personnel expenditure from Niigata City (in-kind)			210,890
3. Other non-reimbursable personnel expenditures (in-kind)			90,645
Total			1,480,677

Attachment

Audit Report for the Secretariat

ASIAN INSTITUTE OF TECHNOLOGY
STATEMENTS OF CASH RECEIPTS AND DISBURSEMENTS OF
ACID DEPOSITION MONITORING NETWORK IN EAST ASIA
FOR THE PERIOD FROM JANUARY 1, 2008 TO DECEMBER 31, 2008
AND FOR THE PERIOD FROM JANUARY 1, 2007 TO DECEMBER 31, 2007

AUDITOR'S REPORT

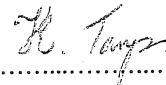
To National Focal Points of EANET :

I have audited the accompanying statements of cash receipts and disbursements of Acid Deposition Monitoring Network in East Asia (EANET) of the Regional Resource Centre for Asia and the Pacific (AIT/UNEP RRC.AP) at the Asian Institute of Technology (AIT) for the period from January 1, 2008 to December 31, 2008. The AIT's management is responsible for the correctness and completeness of information presented in the financial statements. My responsibility is to express an opinion on the financial statements based on my audit. The accompanying statements for the period from January 1, 2007 to December 31, 2007, the related statements of cash receipts and disbursements in National Focal Points of EANET for the year then ended were audited by another auditor dated October 16, 2008.

I conducted my audits in accordance with generally accepted auditing standards. Those Standards require that I plan and perform the audit to obtain reasonable assurance about whether the statements of cash receipts and disbursements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the statements of cash receipts and disbursements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation. I believe that my audit provides a reasonable basis for my opinion.

As described in Note 1, the financial statements were prepared on the accrual basis, except for cash receipts which are recognized on a cash basis, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In my opinion, the financial statements referred to above present fairly, in all material respects, the cash receipts and disbursements of Acid Deposition Monitoring Network in East Asia of the AIT/UNEP RRC.AP at the Asian Institute of Technology for the period from January 1, 2008 to December 31, 2008 on the basis of accounting described in Note 1.



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(Mr. Kamol Tanharapan)

Certified Public Accountant

Registration No. 6966

117 Soi 20 Mituna Yak 17

Huaykwang, Bangkok

June 12, 2009

AUDITOR'S REPORT

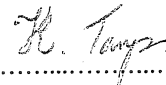
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(Mr. Kamol Tanharapan)

Certified Public Accountant

Registration No. 6966

117 Soi 20 Mituna Yak 17

Huaykwang, Bangkok

June 12, 2009

ACID DEPOSITION MONITORING NETWORK IN EAST ASIA

STATEMENTS OF CASH RECEIPTS AND DISBURSEMENTS

FOR THE PERIOD FROM JANUARY 1, 2008 TO DECEMBER 31, 2008

AND FOR THE PERIOD FROM JANUARY 1, 2007 TO DECEMBER 31, 2007

	BAHT	
	2008	2007
Balance, Brought forward on January 1,	3,953,606.84	11,973,013.16
<u>Cash Receipts (Note 3)</u>		
Other Grant / Donation	11,151,660.32	9,169,494.27
TOTAL	15,105,267.16	21,142,507.43
<u>Disbursements</u>		
Personnel Costs	3,905,091.15	2,436,685.88
International Travel	360,617.45	169,254.78
Report Preparation	303,039.12	574,892.42
Resource fee - External	1,636.54	0.00
Communications	176,860.27	400,163.00
Postage	239,450.00	0.00
Office Supplies	66,187.15	18,987.36
Rental	1,035,000.00	2,567,140.93
Overheads (Administrative Costs)	713,152.56	1,048,802.57
Contingency (Note 4)	1,053,920.00	0.00
Meeting	7,806,491.78	8,511,423.31
Miscellaneous (Note 5)	0.00	1,461,550.34
Office Equipment	167,998.78	0.00
TOTAL	15,829,444.80	17,188,900.59
Balance, as at December 31,	(724,177.64)	3,953,606.84

ACID DEPOSITION MONITORING NETWORK IN EAST ASIA

NOTES TO STATEMENTS OF CASH RECEIPTS AND DISBURSEMENTS

FOR THE PERIOD FROM JANUARY 1, 2008 TO DECEMBER 31, 2008

AND FOR THE PERIOD FROM JANUARY 1, 2007 TO DECEMBER 31, 2007

NOTE 1 - BASIS OF FINANCIAL STATEMENT

The financial statement of Acid Deposition Monitoring Network in East Asia of the United Nations Environment Programme, the Regional Resource Centre for Asia and the Pacific (AIT/UNEP RRC.AP) at the Asian Institute of Technology has been prepared on accrual basis, except for contributions which are recognized on a cash basis due to the uncertainty of the timing in receiving contributions, which are at the discretions of the donors.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICY

Foreign currency transactions

Cash receipts and disbursements in United States Dollars currency are translated into Baht at bank buying rate prevailing on transaction dates.

NOTE 3 - RECEIPTS

Donors	2008		2007	
	USD	THB	USD	THB
Ministry of Environment , Japan	300,000.00	9,285,000.00	220,000.00	7,596,600.00
Pollution Control Department , Thailand	3,777.00	118,522.50	2,744.00	95,546.08
Ministry of Natural Resources and Environment , Malaysia	3,836.00	126,089.32	2,646.20 1,888.00*	91,188.05 71,253.12
State Environmental Protection Administration (SEPA) , China	30,000.00	993,300.00	15,000.00	515,400.00
Ministry of Environment , Korea	18,387.80	623,713.50	23,598.20	799,507.02
Ministry of Environment , Cambodia	100.00	3,334.00		
Ministry of Natural Resources and Environment , Mongolia	50.00	1,701.00		
Total	356,150.80	11,151,660.32	265,876.40	9,169,494.27

*The contribution of Malaysia for 2006 was only recognized and recorded in the year 2007 in the account of EANET .

NOTE 4 - CONTINGENCY

It includes printing and postage .

NOTE 5 - MISCELLANEOUS

It includes organizing workshop, conducting fellowship program and consulting fee .

NOTE 6 - EVENTS AFTER THE BALANCE SHEET DATE

The contribution from Ministry of Environment , Japan with the amount of USD 367,402.00 (Baht 12,892,136.18) was received in the year 2009 as reimbursement of the expenditure for the year 2008 .