

The Twenty-sixth Session of the Scientific Advisory Committee (SAC26)
on the Acid Deposition Monitoring Network in East Asia (EANET)
20-22 October 2026, Kuala Lumpur, Malaysia

FINANCIAL REPORT OF THE SECRETARIAT AND THE NETWORK CENTER FOR THE EANET IN 2025

I. INTRODUCTION

1. This document presents the Financial Report of the Secretariat and the Network Center in 2025. In principle, the budget and expenditures of the Secretariat and the Network Center in 2025 were based on the Work Programme and Budget of the EANET for 2025 (EANET/IG26/8/1) and in line with the Medium-Term Plan for the EANET (2021-2025).
2. The Financial Report of the Secretariat and the Network Center in 2025 is provided in the Attachment.

II. ACTIONS REQUIRED

3. The Twenty-sixth Session of the Scientific Advisory Committee Meeting (SAC26) on the EANET is invited to review the Financial Report of EANET Core Activities by the Secretariat and the Network Center in 2025 and may wish to discuss, consider, provide guidance for further action to the 28th Intergovernmental Meeting (IG28), as appropriate.

ATTACHMENT

FINANCIAL REPORT OF THE SECRETARIAT AND THE NETWORK CENTER IN 2025

I. INTRODUCTION

1. This report presents the Financial Report of the Secretariat and the Network Center in 2025. The budget and expenditures of the Secretariat and the Network Center in 2025 were based on the Work Programme and Budget of the EANET in 2025 (EANET/IG26/8/1) and in line with the Medium-Term Plan (MTP) for the EANET (2021-2025).
2. The Twenty-seventh Session of the Intergovernmental Meeting on the EANET (IG27) “tasked the Secretariat and the Network Center to produce a mid-year cash flow report and adjust expenditures based on the contribution received” (EANET/IG27/12). The cash flow statement of the Secretariat in 2026 is provided in Table 1.2. The cash flow statement of the Network Center is provided in Table 3.2.

II. FINANCIAL REPORT OF THE SECRETARIAT IN 2025

3. The Financial Report of the Secretariat provided as Table 1.1 Financial Statement of the EANET Secretariat Core Activities for the Period of 01 January 2025 to 31 December 2025 is based on the approved Work Programme and Budget of the EANET in 2025 (EANET/IG26/8/1), which includes the financial contributions received and the disbursements made in 2025. The Financial Report follows the approved reporting format as described in the EANET Guidelines on the Administrative and Financial Management for the Secretariat, Network Center, and the EANET Project Fund.
4. The budget of the Secretariat in 2025 to implement its Work Programme and Budget in 2025 under the arrangements of the Secretariat for the EANET at the UN Environment Programme (UNEP) as decided by the Fifteenth Session of the Intergovernmental Meeting (IG15) on the EANET in 2013 and the Framework Agreement between UNEP and the EANET on UNEP’s provision of Secretariat services to the EANET. The grand-total Secretariat budget for Core Activities in 2025 approved by IG26 was US\$ 420,925.
5. The total expenditures and commitments for the Core Budget of the Secretariat for the EANET in 2025, including Programme Support Cost, were US\$ 214,029. Supplementary information on variance between the budget approved by the IG and the actual expenditure as stipulated in article 70 of the Guidelines on the Administrative and Financial Management for the Secretariat, Network Center, and the EANET Project Fund, is included in the Notes to the Financial Report.
6. The cash flow statement for the EANET Secretariat as at 30 September 2026 is provided in Table 1.2.
7. The total voluntary financial contributions received from the Participating Countries to the Secretariat’s Core budget in 2025 were US\$ 476,299. Details of the contributions received from the Participating Countries in 2025 are provided in Table 2.

8. In accordance with paragraph 41(iv) EANET/IG26/12, which requests information on in-kind contributions to the EANET Secretariat Core Activity, the following in-kind contributions were received by the Secretariat in support of the 2025 Work Programme and Budget:
 - **LAO PDR:** Reception and staff support for the SAC25 in October 2025.
 - **THAILAND:** Reception and staff support for the IG27 in November 2025.
 - **UNEP:** Venue and catering costs for the IG27 in Bangkok, Thailand
 - **UNEP:** Direct support from UNEP Staff to EANET activities.
9. Separately, the Republic of Korea provided travel support to selected representatives from the EANET Participating Countries to attend the Regional Capacity Building Programme on Air Pollution Emission Inventory for the Asia-Pacific Region in September 2025 in Bangkok, Thailand.

**Table 1.1 Financial Statement of the EANET Secretariat Core Activities for the Period of
01 January 2025 to 31 December 2025**



1000/32CPL - TF Ctrpart Ctrs Supp Envrmt Activities

M1-32CPL-000284 - Institutional Measure and Technical Assistance to Address Air Pollution-EANET

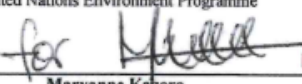
Donor: 1400000030 - GROUP OF SPONSORS

Certified Interim Financial Statements for the period ended 31 December 2025
(Expressed in US dollars)

	For the period from 01.03.2015 to 31.12.24	For the period from 01.01 2025 to 31.12.25	Cumulative to 31 December 2025
Income			
Contributions received	5,483,349.76	585,323.00	6,068,672.76
Total Income	5,483,349.76	585,323.00	6,068,672.76
Expenditures			
Staff and other personnel cost	2,053,761.57	110,350.83	2,164,112.40
Supplies, Commodities and Materials	561.00	-	561.00
Equipment, Vehicles and Furniture	4,846.00	218.66	5,064.66
Contractual Services	58,663.74	3,600.00	62,263.74
Travel	292,448.87	59,749.84	352,198.71
Transfers and Grants	1,644,963.18	(1,163.00)	1,643,800.18
General Operating and Other Direct Costs	199,653.20	16,649.57	216,302.77
Total direct expenditures	4,254,897.56	189,405.90	4,444,303.46
Indirect Support Costs (United Nations) ^{a/}	553,136.68	24,622.77	577,759.45
Total indirect support costs	553,136.68	24,622.77	577,759.45
Total expenditures	4,808,034.24	214,028.67	5,022,062.91
Net excess/(shortfall) income over expenditure	675,315.52	371,294.33	1,046,609.85
Exchange rate (loss)/gain	(75.63)	(15,905.75)	(15,981.38)
Available Balance	675,239.89	355,388.58	1,030,628.47

^{a/}Indirect Support Costs (United Nations) has been manually adjusted in lieu of pending full PSC batch run.

Certified by: 
Mohamed Elharati
Fund Management Officer
United Nations Environment Programme
Date: 12/12/2026

Cleared by: 
Maryanne Kagoro
Chief, Accounts Section, BFMS
UNON
Date: 10 Feb 2026

Approved by: 
Onesimus Thiong'o
Chief, Financial Management Section
United Nations Environment Programme
Date: 13/02/2026

United Nations Office at Nairobi
ACCOUNTS SECTION
Budget and Financial
Management Service

Notes to Table 1:

- (1) Personnel costs include a Programme Management Assistant and a Communications and Institutional Support Consultant.
- (2) Travel expenditures include travel costs (tickets, DSA, etc.) for SAC25 in Vientiane, Lao PDR (two participants per country), the IG27 in Bangkok, Thailand (two participants per country).
- (3) Contractual services costs are mainly venue and other meeting costs for the SAC25 in Vientiane, Lao PDR. The IG27 was held as part of the “Clean Air Week” and the associated meeting costs were provided by UNEP as an in-kind contribution.
- (4) General operating and other direct costs include office rent, utilities and other costs.
- (5) The differences between the budget and expenditure are as follows:

Items	Approved Reduced Budget	Expenditure and commitment	Variance
1. Personnel Costs ^a	327,500	110,351	217,149
2. Travel ^b	25,000	59,750	-34,750
3. Equipment, Vehicles and Furniture ^c	0	219	-219
4. Contractual services ^d	0	3,600	-3,600
5. Transfers and grants for IPs ^e	0	-1,163	1,163
6. General operating and other direct costs ^f	20,000	16,650	3,350
Total Direct Expenditures	372,500	189,406	183,094
Programme Support Cost	48,425	24,623	23,802
Total Core Budget	420,925	214,029	206,896

- (a) Saving is due to the vacancy of the EANET Coordinator position.
- (b) Overutilisation is due to the decision to convene the SAC and IG meetings in person instead of virtually, as originally planned and budgeted.
- (c) Variance is attributable to the subscription fee for communication software, which was originally budgeted under General Operating and Other Direct Costs.
- (d) Variance is due to cost of venue and catering incurred for SAC25, which was held in person instead of virtual as originally planned and budgeted.
- (e) Variance is a credit to expenditure resulting from the liquidation of the unused balance from the previous year's commitment under the Small-Scale Funding Agreement (SSFA) with the Asian Institute of Technology (AIT) for project activities implemented in 2024.
- (f) Saving is attributable to a lower than anticipated rental and common cost allocation rate in 2025

Table 1.2. Cash Flow statement for the EANET Secretariat (in US\$)

Cash Balance brought forward as at 01/01/2026 (Less China In-Kind Contribution Balance) ¹	651,199
Add: Actual Contribution received in 2026 (as at 30/09/2026)	56,252
Less: Actual Expenditures and Commitments for 2026 as at 30/09/2026 (Provisional) ²	-203,015
Total Cash Balance as at 30/09/2026	504,436
Add: Projected Contribution in 2026 ³	420,047
Less: Estimated Expenditures and commitments in 2026 ⁴	-181,969
Total Estimated Cash Balance as at 31/12/2026	742,514
Less: Operating Reserve (80% of 2027 proposed Core Budget of the Secretariat as per MTP 2026-2030)	-485,760
Total Estimated Surplus Cash Balance as at 31/12/2026	256,754

Notes to Table 1.2:

¹ In line with the Decision of IG15, China provided cash contribution of US\$ 106,000 per year to the Secretariat towards the costs of a Technical Consultant to work at the Secretariat from 2015 to 2020. The current cash balance

from this contribution is about US\$ 379,429. There were no expenditures related to this contribution in 2025.

² Actual expenditure is provisional subject to year-end closure.

³ Projected contributions are based on unpaid contributions in comparison to the actual contribution received in 2025 (less contributions already received as at 30.09.2026). However, as the contribution scale under the MTP 2026-2030 has changed, the total estimated surplus cash balance in Table 1.2 should be treated with caution, as it may not provide a reliable projection.

⁴ Estimated Expenditures and Commitments are based on pending and pipeline activities in the approved budget (IG27/9/1/REV), as follows:

• Personnel Costs (EANET coordinator and Programme Management Assistant)	95,235
• Travel (Tickets & DSA for 2 participants per country for the IG and Secretariat staffs)	65,800
• Programme Support Cost (PSC) at 13%	20,935
Grand Total	181,969

Table 2. Voluntary Financial Contribution of Participating Countries to the Secretariat Core Budget in 2025

Participating Countries	UN scale of assessment 2019-2021 (%)	EANET Scale (%)	Expected Annual Contribution (US\$)	Actual Contribution (US\$)	Variance (US\$)
Cambodia ^a	0.006	0.022	134	200 ^b	66
China	12.005	44.895	272,604	160,700	-111,904
Indonesia	0.543	2.031	12,330	0	-12,330
Japan	8.564	32.027	194,468	194,468	0
Lao PDR ^a	0.005	0.019	114	200	86
Malaysia	0.341	1.275	7,742	7,742	0
Mongolia ^a	0.005	0.019	114	0	-114
Myanmar ^a	0.01	0.037	227	0	-227
Philippines	0.205	0.767	4,657	4,657	0
Republic of Korea	2.267	8.478	51,478	45,000	-6,478
Russia	2.405	8.994	54,612	54,612 ^c	0
Thailand	0.307	1.148	6,971	6,971	0
Viet Nam	0.077	0.288	1,749	1,749	0
Total	---	100	607,200	476,299 ^d	-130,901

^(a) The minimum amount of contribution is US\$200 as specified in the EANET Guidelines on the Administrative and Financial Management for the Secretariat, Network Center, and the EANET Project Fund.

^(b) Cambodia's 2025 contribution of US\$200 was received and recorded in March 2026.

^(c) A total contribution of US\$164,144 was received from the Russian Federation in 2025, comprising arrears for 2023 and 2024, as well as the 2025 annual contribution.

^(d) Accordingly, the total 2025 contribution reported in the certified financial statements was revised to US\$476,299 in Table 2 above, reflecting the inclusion of Cambodia's 2025 contribution and the exclusion of the Russian Federation's contribution for 2023 and 2024 arrears.

III. FINANCIAL REPORT OF THE NETWORK CENTER (NC) IN 2025

1. Actual total revenue, total expenditures, and the balance between revenue and expenditure of the NC in 2025 are shown in Table 3.1. The Cash Flow Statement for the NC is provided as Table 3.2.
2. Actual total revenue, including a voluntary financial contribution from the Participating Countries to the NC Core Budget in 2025, is shown in Table 4. All of the voluntary financial contributions from ten (10) Participating Countries to the NC in 2025 were directly transferred to the Japan Environmental Sanitation Center (JESC) bank account.
3. Table 3.1 and Table 3.2 also show other revenue of the NC in 2025 amounting to US\$ 92,170 based on the financial support from the Niigata Prefecture and Niigata City, including the rental fee of the Asia Center for Air Pollution Research (ACAP) building.
4. Actual expenditures for each NC Core Budget Activity item in 2025 are shown in Table 5.

Table 3.1. Summary of the Revenue and Expenditure of the Core Activities of the Network Center in 2025 (US\$)

Items	Revenue		Expenditures		Balance
	Estimated	Actual	Estimated	Actual	Actual
Carry-over from previous year					4,007
Voluntary contribution from PCs	548,799	388,612			-13,180
NC Core Activities			601,000	401,792	
(Personnel cost)			408,000	294,811	
(Travel cost)			193,000	33,712	
(Contractual services)				46,354	
(Operating and other direct costs)				26,915	
Support from Niigata Prefecture and Niigata City	2,366	2,051			2,051
Support for NC activities from Niigata Prefecture (Office rental)	104,162	90,119	104,162	90,119	0
Exchange rate gain/loss					21,235
Total	655,327	480,782	705,162	491,911	14,113

Table 3.2. Cash Flow Statement for the EANET Network Center Core Budget in 2025 (US\$)

Cash Balance brought forward as at 01/01/2025	4,007
Add: Actual Contribution received from EANET Participating Countries in 2025	388,612
Add: Actual Contribution received from Niigata Prefecture and Niigata City in 2025	92,170
Less: Actual Expenditures for 2025 (Personnel and Direct Costs)	-401,792
Less: Actual Expenditures for 2025 (Office Rental Cost)	-90,119
Add: Exchange rate gain in 2025	21,235
Total Surplus Cash Balance as at 31/12/2025	14,113

Table 4. Voluntary Financial Contribution of Participating Countries to the Network Center Core Budget in 2025

Participating Countries	UN scale of assessment 2019–2021 (%)	Scale of EANET burden sharing (%)	Network Center	
			Estimated annual contribution (US\$)	Actual contribution (US\$)
Cambodia *	0.006	0.022	121	200
China	12.005	44.895	246,384	145,200
Indonesia	0.543	2.031	11,146	0
Japan	8.564	32.027	175,764	175,764
Lao PDR *	0.005	0.019	104	200
Malaysia	0.341	1.275	6,997	6,997
Mongolia *	0.005	0.019	104	0
Myanmar	0.01	0.037	203	205
Philippines	0.205	0.767	4,209	4,209
Republic of Korea	2.267	8.478	46,527	0
Russia	2.405	8.994	49,359	49,359
Thailand	0.307	1.148	6,300	4,897
Viet Nam	0.077	0.288	1,581	1,581
Total	—	100	548,799	388,612

**The minimum amount for the voluntary financial contribution is US\$ 200.*

**Philippines hosted the Twenty-Sixth Senior Technical Managers' Meeting (STM26) with US\$ 13,080 in in-kind contributions.*

Table 5. Expenditure for each Core Activity of the Network Center in 2025 (US\$)

Activities	Network Center					
	Budget (Jan–Dec 2025) (Planned in WPB2025)			Expenditures (Jan–Dec 2025)		
	Personnel cost	Direct expenses	Total	Personnel cost	Direct expenses	Total
Objective 1. Monitoring of acid deposition	132,000	23,000	155,000	87,646	13,772	101,418
(1) Continuation and improvement of EANET monitoring	48,000	1,000	49,000	31,871	770	32,641
(2) Development/revision of guidelines, technical manuals and documents	6,000	0	6,000	3,984	0	3,984
(3) Development/revision of strategy papers for guidance on the future direction of the monitoring	12,000	0	12,000	7,968	0	7,968
(4) Implementation of QA/QC activities	24,000	20,000	44,000	15,936	13,002	28,938
(5) Management of data and maintenance of the database	42,000	2,000	44,000	27,887	0	27,887
Objective 2. Promotion of data utilization and dissemination	72,000	71,000	143,000	59,759	11,080	70,839
(6) Conduct annual assessment of the state of acid deposition using trend analysis, numerical models	18,000	0	18,000	11,952	0	11,952
(7) Development of Periodic Report on the State of Acid Deposition in East Asia (PR SAD)	30,000	61,000	91,000	31,871	0	31,871
(8) Regular updating of the website	12,000	10,000	22,000	7,968	11,080	19,048
(9) Upgrading of the data management system in the NC to enable easy access by approved users	12,000	0	12,000	7,968	0	7,968
Objective 3. Promotion of capacity building	—	—	—	—	—	—
Objective 4. Enhancement of outreach activities	18,000	9,000	27,000	11,952	0	11,952
(10) Promotion of public awareness on acid deposition including other priority chemical species	18,000	9,000	27,000	11,952	0	11,952
Objective 5. Enhancement of cooperation and collaboration	126,000	50,000	176,000	95,615	45,020	140,636
(11) Arrangements for the EANET Sessions	78,000	50,000	128,000	63,743	45,020	108,764
(12) Consideration on future development of the EANET	12,000	0	12,000	7,968	0	7,968
(13) Review of the arrangements of the EANET Secretariat and the NC	6,000	0	6,000	3,984	0	3,984
(14) Revision of Guidelines on Administrative and Financial Management for the Secretariat and NC taking account of the new decisions of the IG	6,000	0	6,000	3,984	0	3,984
(15) Review of the MTP (2016-2020), revision of the MTP (2021-2025) if necessary, and development of the next MTP for the EANET (2026-2030)	18,000	0	18,000	11,952		11,952
(16) Sharing a common understanding on atmospheric environment issues among the scientific community	6,000	0	6,000	3,984	0	3,984
Sub Total	348,000	153,000	501,000	254,972	69,872	324,845
(17) Administrative works	60,000	40,000	100,000	39,839	37,109	76,948
Grand Total	408,000	193,000	601,000	294,811	106,981	401,792

