12th MEETING OF THE CONFERENCE OF THE PARTIES

## Manila, Philippines, 23 - 28 October 2017

Agenda Item 14.1

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|  **CMS** |
|  | CONVENTION ONMIGRATORYSPECIES | Distribution: GeneralUNEP/CMS/COP12/Doc.14.123 August 2017Original: English |

## Execution of THE CMS budget DURING THE 2015-2017 TRIENNIUM

*(Prepared by the Secretariat)*

Summary:

The present report provides the Conference of the Parties with the status of contributions to the Trust Fund as well as an overview of the implementation of the CMS budget for the triennium 2015-2017 projected as at 31 December 2017.

The document should be considered in conjunction with UNEP/CMS/COP12/Doc.14.2 on the proposed budget for the triennium 2018-2020.

## Execution of THE CMS budget DURING THE 2015-2017 TRIENNIUM

Background

1. In Resolution 11.1 on Financial and Administrative Matters, the Conference of the Parties (COP) adopted the budget for the triennium 2015-2017. The present report provides the COP with an overview of the implementation of the CMS budget for the triennium 2015-2017 as well as status of the assessed contributions as at 17 August 2017. The report also responds to CMS Resolution 11.1, Annex III, paragraph 4 (e), which requested the Secretariat to provide members of the Finance and Budget Subcommittee with bi-annual reports which identify and explain any projected expenditure that differs from the approved budget by more than 20 per cent for total staff costs or, in the case of non-staff costs, for each activity, together with a proposed approach for managing any such projected over-spend.

Execution of the budget for the 2015-2017 triennium

**Status of the Trust Fund for Assessed Contributions as at 17 August 2017**

1. Article VII, paragraph 4 of the Convention requires each Party to contribute to the budget adopted by the COP for the financial period according to the agreed United Nations scale of assessment. As per Resolution 11.1, assessed contributions approved by COP11 for the triennium budget 2015-2017 stand at €7,442,630.
2. As at 17 August 2017, 88.2 per cent of total assessed contributions for the triennium 2015-2017, which amounts to €6,568,434 has been paid. This means that the total unpaid pledges as at 17 August 2017 amount to €983,332 (€644,378 for 2017, €229,818 for the period 2015-2016 and €109,136 for prior years). As shown in the table in Annex 1, out of total 120 Parties, 56 have not fully paid their assessed contributions to the Trust Fund for the triennium 2015-2017. Based on past experience, several of these outstanding contributions are collectable with a certain degree of reliability; this being the case, it is expected that the contributions to Trust Fund will be increased further in the last months of 2017.
3. The tendency of the majority of the Parties to pay their contributions late in the year or in the year following the one in which they are due gives cause for concern to the Secretariat, since this has an effect on cashflow, particularly now due to the recently deployed new enterprise resource planning system “Umoja” at the UN Secretariat, including UN Environment. The new system applies strict cash management of the contributions from the Parties: funds can only be committed when the contributions are paid to the Trust Fund as available cash. It is therefore worth recalling paragraph 5 of Resolution 11.1, which urges Parties to pay their contributions as promptly as possible, preferably not later than March in the year to which they relate.
4. In order to collect arrears, the Secretariat sent personalized letters in May 2017 to those Parties from Europe that had contributions outstanding at that time. In August 2017, the Secretariat sent separate reminders to 17 Parties that had arrears of more than three years drawing their attention to the paragraph 9 of Resolution 11.1 by which their voting rights at the Twelfth Meeting of the Conference of the Parties would be withdrawn if payments were not received.

**Status of New Parties’ assessed contributions**

1. Four new Parties (Afghanistan in August 2015, Brazil in October 2015, the United Arab Emirates in May 2016 and Iraq in August 2016) acceded the Convention during the triennium 2015-2017. Total new assessed contributions attributable to the four new Parties amount to €425,268, of which €660 has been paid by Afghanistan leaving €424,608 outstanding from the remaining three new Parties.

**Budget Implementation for the period 2015-2017**

1. COP11 adopted the triennium budget for 2015-2017 amounting to €7,442,629, including Programme Support Cost (PSC) of 13 per cent. The 44th meeting of the Standing Committee (StC44) in October 2015 authorized the Secretariat to draw down €179,000, including PSC, from the trust fund reserve, to cover the following areas in 2016 and 2017: €35K to cover the cost of replacing the P2 Associate Programme Officer dealing with Terrestrial Species while the incumbent was on maternity leave in 2016; €104K for increasing the funding of the part-time post of the P2 Associate Information Officer to full time to strengthen the capacity of the Common Information Unit and €40K for support with coordination of the Strategic Plan Working Group in 2016 and 2017. This brings the total budget for the triennium 2015-2017 to €7,621,629.
2. The total estimated expenditure for the triennium 2015-2017 amounted to €7,486,318, which represents estimated savings of €135,311, including PSC, compared with the total budget approved by the COP11 with drawdown from the reserve. This was mainly achieved through savings in staff costs of €164,080 and to a lesser extent through savings regarding the Independent analysis of synergies in the CMS Family and servicing of governing bodies of €15,743 and €36,345, respectively. However, estimated expenditure on operating costs will exceed the allocated budget by €96,424 which is to be covered by the above-mentioned savings under other budget items for the triennium 2015-2017. The details of the estimated savings and shortfalls are provided in following paragraphs as per table in Annex 2.

**Estimated savings for the triennium 2015-2017:**

**Staff**

1. COP Resolution 11.1 provided a budget, excluding PSC, of €5,137,346 for staff for the triennium 2015-2017. From the reserve, StC44 in October 2015 agreed to increase personnel budget by €123,009 for replacing the P2 Associate Programme Officer dealing with Terrestrial Species while the incumbent was on maternity leave in 2016 and for increasing the funding of the part-time post of the P2 Associate Information Officer to full-time to strengthen the capacity of the Common Information Unit.
2. Estimated expenditure on staff for the triennium 2015-2017 amounted to €5,096,275 against the total personnel budget of €5,260,356 providing the estimated balance of €164,080 by end of December 2017.
3. Due to underestimated entitlements applied to the internationally recruited staff members, a total of five professional officers’ estimated expenditure is foreseen to exceed the allocated budget by €218,872 by the end of December 2017. This over-expenditure relates to the staff line under budget items 1, 2, 10 and 14 in the table in Annex 2. However, savings of €229,529 are expected from salaries of other professionals due to the reasons stated below:
* P2 Associate Programme Officer dealing with Terrestrial Species (budget item 12) : the incumbent was on special leave without pay for three months in 2015. During this period, no salary was paid, therefore a total of €20,398 was saved in 2015. For 2016, the Secretariat pursued the recruitment of a new staff member to cover the incumbent on maternity leave in anticipation of having a three- month overlapping period. For this purpose, €30,677 was additionally authorized by StC44 in 2016 but it was not used at all since the new staff member only came on board in May 2016 whereas the incumbent was already on maternity leave starting from April. Additionally, due to the entry-level salary scale as well as differences in the staff entitlement applied to new staff, €30,756 was estimated to be underspent by end of December 2017. In overall, total savings are estimated at €81,831 for the P2 Associate Programme Officer for entire triennium.
* The P2 Associate Programme Officer dealing with the Central Asian Mammals Initiative (budget item 13): While the recruitment of P2 officer was under way, two short-term individual consultants were recruited to cover the position in 2015 and 2016 respectively. Since staff entitlements such as UN pension fund, medical insurance, etc are not applicable to the consultant which resulted in savings of €46,734 for the period 2015-2016. Because the P2 officer was only recruited in March 2017, €3,350 was saved in addition to savings recorded in 2015-2016.
* Senior Adviser and Head of IOSEA Secretariat (budget item 9): A P3 Officer within the Secretariat acted as a Head of the IOSEA Secretariat while the incumbent was on special leave without pay until October 2015. The incumbent’s salary at P5 level was mistakenly and fully charged in 2015 which resulted in over-expenditure in 2015. However, a correction was made in 2016 based on actual expenditure relating to the P5 salary of which the Secretariat’s share was 12.5 per cent. It should be noted that the incumbent retired in October 2016 and no expenditure was reported in the last quarter of 2016. From January 2017, P2 Officer was acting as the Head of the IOSEA Secretariat with anticipation of special post allowance at P3 level starting from April 2017. Given the difference between the P5 and P3 salary in 2017 and with no salary being paid for the period for October-December 2016, the estimated balance shows savings of €15,736 by end of December 2017.
* Head of the Capacity-building Unit (budget item 27): in 2015, the P4 salary line was overspent by €28,951 against the COP-approved budget due to underestimated staff entitlements. In August 2016, the post became vacant because the incumbent joined UN Environment’s Law Division. A temporary P2 officer was recruited starting from October 2016 resulting in overall savings amounting to €81,878 explained by the salary difference between P4 and P2, and taking into account the reported over- expenditure in 2015.
1. Further savings were generated from the salaries of general support (GS) staff during the triennium. The concept of using one salary scale based on weighted average of two local salary scale (GS4/5 and GS6/7) has an impact to the difference between the approved budget and estimated expenditure. The individual differences of the support staff’s entitlements, such as spouse and child allowances, and language and training allowances, were also among the reasons for the reduced support staff cost. However, it should be noted that estimated savings of the support staff by end of December 2017 might need to be reduced due to unexpected staff entitlements caused by illness, separation, or/and maternity leave.

**Independent analysis of synergies in the CMS Family**

1. An analysis of common services areas among the instruments in the CMS Family was carried out by independent consultants in 2015. While the analysis was completed in 2015, final payment was only made in the beginning of 2017. Initially, the cost of the analysis was expected to be €43,500 but the actual fee charged was far less than initial budget resulting the savings of €15,743.

**Servicing of governing bodies**

1. COP Resolution 11.1 approved a budget, excluding PSC, of €487,318 for servicing governing bodies for the triennium 2015-2017. It covers all costs related to translation of meeting documents, report writing of the COP and relevant consultancy services required for the COP. Moreover, the budget covers all meeting-related costs such as travel of meeting participants, rental of technical equipment and cost of coffee breaks provided during governing bodies’ meetings. Estimated expenditure of servicing of governing bodies for the triennium 2015-2017 amounted to €450,973 providing the estimated balance of €36,345 by the end of December 2017. Out of all budget items under servicing of governing bodies, only the expenditure on Standing Committee meetings overran by €19,694 for the triennium due to the cost associated with translation of the meeting documents. This over-expenditure will be covered by the unused budget for COP12 travel of CMS staff since this element will be covered by the Government of the Philippines, which is providing a generous contribution relating to the cost of hosting the COP12 in Manila.

**Estimated shortfall for the triennium 2015-2017:**

**Operating costs**

1. With respect to operating costs, €847,233 was approved as a triennium budget by COP11. Estimated expenditure under operating costs stood at €943,657 for the triennium which resulted in exceeding the approved budget by 11.3 per cent or €96,424. The reasons for the estimated over-expenditure for the triennium are explained in following paragraphs.
2. One significant over-expenditure (€36,202) arose from Information Technology (IT) Services provided by United Nations Volunteers (UNV). Through a service level agreement, UNV provides the CMS Secretariat with IT services, including help desk, local area network, internet security, DNS services, server hosting and subscriptions to Microsoft Office 365 Enterprise E3. Charges from UNV are based on number of users and subscriptions to the Microsoft Office. In 2015, the UNV charge on IT services was €52,258; in 2016 it increased to €102,051 owing to an increase in the number of users as well as an increase in the help desk fee. Due to UNV’s unexpected increase of IT charges associated with the help desk fee, the Secretariat has explored an option of engaging other UN agencies as a provider of IT services. Unfortunately, the UN agencies that were contacted by the Secretariat did not show interest in taking over the IT services from UNV at lower costs to the Secretariat. For 2017, UNV’s charge on IT is going to be reduced to €91,893 because of another UN agency, which is joining the same service agreement sharing some common costs generated by UNV on IT. The 2016 charges on IT services were reflected in the financial year 2017 in addition to estimated cost of 2017 IT Services due to delayed approval of the purchase order in Umoja in 2016.
3. During the triennium 2015-2017, another significant over-expenditure (€45,765) was reported on contractual services, including translation of meeting documents/official correspondence of the Secretariat as well as report writing of the meetings of the governing bodies. The Secretariat made an effort to keep costs of translation within COP-approved budget using in-house translations to the extent allowed. However, with the increased number of documents for both Standing Committee meetings and the Sessional Committee meeting of Scientific Council in 2015-2016, the Secretariat had to engage individual translators resulting in over-expenditure of €45,765. While the Secretariat is expected to provide meeting documents in official languages (English, French and Spanish) of the Convention, it should be noted that the approved budget for 2015-2017 proved to be insufficient.
4. The remaining estimated over-expenditure has been incurred on Secretariat travel (€12,434) and staff development (€16,465), respectively as stated in the table in Annex 2. In May 2015, the UN Secretariat deployed the new enterprise resource planning system “Umoja”. Due to technical difficulties, the local travel agents’ contract was not recognized in the system. Therefore, the Secretariat had to obtain tickets for official missions through a travel agent based in Geneva contracted by UN Environment. Since the tickets were issued in Swiss francs, the fares were more expensive than the local travel agents’ fare. This continued till June 2016 when the contract of the local travel agent was set up in the system but it already resulted in over-expenditure of €12,434 for entire triennium.
5. In relation to the deployment of Umoja, staff under the Administrative and Fund Management Unit of the Secretariat were required to attend a series of training courses in order to operate efficiently in the system. Four staff members attended the Umoja training courses, organized by UN Environment, in Paris and Geneva in 2015 which resulted in over-expenditure of €16,465 in overall in the staff development (training, retreat) budget line.

**Status of Trust Fund balance**

1. At the closure on the UNEP accounts on 31 December 2014, the total fund balance for the CMS Trust Fund for assessed contributions stood at €774,191[[1]](#footnote-1) including an operating reserve of €410,000. The operating reserve is intended to cover uneven inward cashflows caused by delayed payment of assessed contributions as well as unanticipated programme budget fluctuations during the triennium.
2. From the reserve, the StC45 in November 2016 authorized the Secretariat to draw down €76,788 to cover prior year’s contractual obligations for technical advice to prepare a Concerted Action of CMS for Central Asian Aridland Mammals and to cover the cost of additional work required by the Joint Information Management, Communication and Outreach Unit in 2016.
3. Taking into account paid and due contributions as at 17 August 2017 and estimated expenditure for the triennium 2015-2017, the trust fund balance at the end of December 2017 is projected at the level of €243,715 as shown in the table 1.

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| Table 1. Status of Trust Fund balance as at 31 December 2017 EUR |
| Total trust fund balance as at 31 December 2014, excluding operating reserve |  | **364,191** |
| Approved Trust Fund reserve drawdown to fund prior-year commitments (paragraph 21) |  | (76,788) |
| Paid contributions for the triennium 2015-2017 as at 17 August 2017 (paragraph 3) |  | 6,568,434 |
| Due contributions for the triennium 2015-2017 (paragraph 3 & Annex 1) |  | 874,196 |
| Estimated expenditure for the triennium 2015-2017 (Annex 2) |  | (7,486,318) |
| Estimated Trust Fund balance as at 31 December 2017, excluding operating reserve  |  | **243,715** |

However, the estimated fund balance includes unpaid pledges of €109,136 for prior years till 2015. Therefore, if no contributions are collected from the Parties with arrears related to prior years by end of December 2017, the trust fund balance will be further reduced to €134,579 excluding operating reserve. With the implementation of Umoja, healthy financial Trust Funds have become prerequisites for continuing the operation of the Secretariat. Therefore, the Secretariat would like to urge the Parties with arrears to settle their contributions before the current triennium ends in December 2017.

Recommended actions

1. The Conference of the Parties is recommended to take note of this document and give comments and advice as necessary to the Secretariat.

**Annex 1. Trust Fund for the Convention on Migratory Species of Wild Animals**

**Status of Contributions as at 17 August 2017** (*in Euros*)

| **No** | **Parties** | **Unpaid Pledges for 2016 & Prior Years** | **Advanced Payments for Future Years** | **Pledges for 2017** | **Collections in 2017 for 2016 & Prior Years** | **Collections in 2017 for 2017** | **Collections during 2017 for Future Years** | **Unpaid Pledges for 2016 & Prior Years** | **Unpaid Pledges for 2017** | **Advanced Payments for Future Years** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|   |  | **EUR** | **EUR** | **EUR** | **EUR** | **EUR** | **EUR** | **EUR** | **EUR** | **EUR** |
| 1 | Albania  | 0  | 595  | 595  |   |   |   | 0  | 0  | 0  |
| 2 | Algeria | 0  | 0  | 8,136  |   |   |   | 0  | 8,136  | 0  |
| 3 | Angola | 0  | 595  | 595  |   |   | 567  | 0  | 0  | 567  |
| 4 | Antigua & Barbuda | 39  | 0  | 119  |   |   |   | 39  | 119  | 0  |
| 5 | Argentina | 22,231  | 0  | 25,657  | 22,231  |   |   | 0  | 25,657  | 0  |
| 6 | Armenia | 0  | 0  | 415  |   | 415  |   | 0  | 0  | 0  |
| 7 | Australia | 0  | 123,177  | 123,177  |   |   |   | 0  | 0  | 0  |
| 8 | Austria | 0  | 0  | 47,394  |   | 47,394  |   | 0  | 0  | 0  |
| 9 | Bangladesh | 0  | 0  | 595  |   | 595  |   | 0  | 0  | 0  |
| 10 | Belarus | 0  | 0  | 3,326  |   | 3,326  |   | 0  | 0  | 0  |
| 11 | Belgium |  12,007 | 0  | 59,271  |   | 59,271  |   | 12,007  | 0  | 0  |
| 12 | Benin | 0  | 144  | 179  |   |   |   | 0  | 36  | 0  |
| 13 | Bolivia (Plurinational State of) | 463  | 0  | 535  | 463  |   |   | 0  | 535  | 0  |
| 14 | Bulgaria | 0  | 0  | 2,791  |   | 2,791  |   | 0  | 0  | 0  |
| 15 | Burkina Faso | 338  | 0  | 179  |   | 122  |   | 338  | 57  | 0  |
| 16 | Burundi | 0  | 371  | 60  |   |   |   | 0  |   | 311  |
| 17 | Cabo Verde | 104  | 0  | 60  |   |   |   | 104  | 60  | 0  |
| 18 | Cameroon  | 1,244  | 0  | 714  |   |   |   | 1,244  | 714  | 0  |
| 19 | Chad | 1,319  | 0  | 119  |   |   |   | 1,319  | 119  | 0  |
| 20 | Chile | 0  | 531  | 19,837  |   |   |   | 0  | 19,306  | 0  |
| 21 | Congo | 537  | 0  | 296  | 537  | 296  |   | 0  | 0  | 0  |
| 22 | Cook Islands  | 0  | 60  | 60  |   |   |   | 0  |   | 0  |
| 23 | Costa Rica | 0  | 590  | 2,256  |   |   |   | 0  | 1,666  | 0  |
| 24 | Côte d’Ivoire | 0  | 22,792  | 654  |   |   |   | 0  |   | 22,138  |
| 25 | Croatia | 0  | 0  | 7,485  |   | 7,485  |   | 0  | 0  | 0  |
| 26 | Cuba | 26,782  | 0  | 4,099  |   |   |   | 26,782  | 4,099  | 0  |
| 27 | Cyprus | 0  | 0  | 2,791  |   | 2,791  |   | 0  | 0  | 0  |
| 28 | Czech Republic | 0  | 22,926  | 22,926  |   |   |   | 0  | 0  | 0  |
| 29 | Dem. Rep. of the Congo | 3,446  | 0  | 179  |   |   |   | 3,446  | 179  | 0  |
| 30 | Denmark | 0  | 75,169  | 40,089  |   |   |   | 0  |   | 35,080  |
| 31 | Djibouti | 557  | 0  | 60  |   |   |   | 557  | 60  | 0  |
| 32 | Ecuador | 4,403  | 0  | 2,614  |   |   |   | 4,403  | 2,614  | 0  |
| 33 | Egypt | 6,897  | 0  | 7,960  |   |   |   | 6,897  | 7,960  | 0  |
| 34 | Equatorial Guinea | 2,311  | 0  | 595  |   |   |   | 2,311  | 595  | 0  |
| 35 | Eritrea | 0  | 224  | 60  |   |   |   | 0  |   | 164  |
| 36 | Estonia | 0  | 0  | 2,375  |   | 2,375  |   | 0  | 0  | 0  |
| 37 | Ethiopia | 0  | 595  | 595  |   |   |   | 0  | 0  | 0  |
| 38 | European Union | 0  | 0  | 67,869  |   | 67,869  |   | 0  | 0  | 0  |
| 39 | Fiji | 0  | 179  | 179  |   |   |   | 0  | 0  | 0  |
| 40 | Finland | 0  | 0  | 30,823  |   | 30,823  |   | 0  | 0  | 0  |
| 41 | France | 0  | 0  | 332,176  |   | 332,176  |   | 0  | 0  | 0  |
| 42 | Gabon | 5,356  | 0  | 1,189  |   |   |   | 5,356  | 1,189  | 0  |
| 43 | Gambia | 0  | 45  | 60  |   |   |   | 0  | 15  | 0  |
| 44 | Georgia | 0  | 0  | 415  |   | 415  |   | 0  | 0  | 0  |
| 45 | Germany | 0  | 0  | 424,114  |   | 424,114  |   | 0  | 0  | 0  |
| 46 | Ghana | 0  | 831  | 831  |   |   |   | 0  | (0) | 0  |
| 47 | Greece | 101,911  | 0  | 37,893  | 69,078  |   |   | 32,833  | 37,893  | 0  |
| 48 | Guinea | 1,219  | 0  | 60  | 1,219  | 60  |   | 0  | 0  | 0  |
| 49 | Guinea-Bissau | 1,840  | 0  | 60  |   |   |   | 1,840  | 60  | 0  |
| 50 | Honduras | 0  | 62  | 475  |   |   |   | 0  | 413  | 0  |
| 51 | Hungary | 0  | 0  | 15,797  |   | 15,797  |   | 0  | 0  | 0  |
| 52 | India | 34,302  | 0  | 39,554  |   |   |   | 34,302  | 39,554  | 0  |
| 53 | Iran (Islamic Republic of)  | 39,932  | 0  | 21,143  | 18,319  |   |   | 21,613 | 21,143  | 0  |
| 54 | Ireland | 0  | 24,827  | 24,827  |   |   |   | 0  | 0  | 0  |
| 55 | Israel | 0  | 0  | 23,518  |   |   |   | 0  | 23,518  | 0  |
| 56 | Italy | 0  | 0  | 264,174  |   |   |   | 0  | 264,174  | 0  |
| 57 | Jordan | 1,776  | 0  | 1,306  |   |   |   | 1,776  | 1,306  | 0  |
| 58 | Kazakhstan | 0  | 0  | 7,186  |   | 7,186  |   | 0  | 0  | 0  |
| 59 | Kenya | 0  | 771  | 771  |   |   |   | 0  | 0  | 0  |
| 60 | Kyrgyzstan | 0  | 119  | 119  |   |   | 119  | 0  | 0  | 119  |
| 61 | Latvia | 0  | 0  | 2,791  |   | 2,791  |   | 0  | 0  | 0  |
| 62 | Liberia | 329  | 0  | 60  | 329  | 60  | 32  | 0  | 0  | 32  |
| 63 | Libya  | 66,031  | 0  | 8,435  |   |   |   | 66,031  | 8,435  | 0  |
| 64 | Liechtenstein | 0  | 0  | 535  |   | 535  |   | 0  | 0  | 0  |
| 65 | Lithuania | 0  | 0  | 4,335  |   | 4,335  |   | 0  | 0  | 0  |
| 66 | Luxembourg | 8,906  | 0  | 4,811  |   |   |   | 8,906  | 4,811  | 0  |
| 67 | Madagascar | 0  | 199  | 179  |   |   |   | 0  |   | 20  |
| 68 | Mali | 840  | 0  | 239  |   |   |   | 840  | 239  | 0  |
| 69 | Malta | 0  | 950  | 950  |   |   |   | 0  | 0  | 0  |
| 70 | Mauritania | 637  | 0  | 119  |   |   |   | 637  | 119  | 0  |
| 71 | Mauritius | 0  | 771  | 771  |   |   |   | 0  | 0  | 0  |
| 72 | Monaco | 0  | 0  | 714  |   | 714  |   | 0  | 0  | 0  |
| 73 | Mongolia | 0  | 0  | 179  |   | 179  |   | 0  | 0  | 0  |
| 74 | Montenegro | 256  | 0  | 296  |   |   |   | 256  | 296  | 0  |
| 75 | Morocco | 0  | 0  | 3,681  |   |   |   | 0  | 3,681  | 0  |
| 76 | Mozambique | 0  | 179  | 179  |   |   |   | 0  | 0  | 0  |
| 77 | Netherlands | 0  | 98,234  | 98,234  |   |   |   | 0  | 0  | 0  |
| 78 | New Zealand | 0  | 15,026  | 15,026  |   |   |   | 0  | 0  | 0  |
| 79 | Niger | 2,105  | 0  | 119  |   |   |   | 2,105  | 119  | 0  |
| 80 | Nigeria | 9,309  | 0  | 5,345  |   |   |   | 9,309  | 5,345  | 0  |
| 81 | Norway | 0  | 0  | 50,541  |   | 50,541  |   | 0  | 0  | 0  |
| 82 | Pakistan | 0  | 1,139  | 5,049  |   | 3,910  |   | 0  | 0  | 0  |
| 83 | Palau | 0  | 4,380  | 60  |   |   |   | 0  | 0  | 4,320  |
| 84 | Panama | 0  | 0  | 1,545  |   | 1,513  |   | 0  | 32  | 0  |
| 85 | Paraguay | 58  | 0  | 595  |   |   | 0  | 58  | 595  | 0  |
| 86 | Peru | 0  | 3,397  | 6,950  |   | 3,553  | 1,532  | 0  | 0  | 1,532  |
| 87 | Philippines | 9,581  | 0  | 9,146  | 9,146  |   |   | 435  | 9,146  | 0  |
| 88 | Poland | 0  | 54,700  | 54,700  |   |   |   | 0  | 0  | 0  |
| 89 | Portugal | 50,956  | 0  | 28,152  | 24,393  |   |   | 26,563  | 28,152  | 0  |
| 90 | Republic of Moldova | 0  | 179  | 179  |   |   |   | 0  | 0  | 0  |
| 91 | Romania | 0  | 0  | 13,422  |   | 13,422  |   | 0  | 0  | 0  |
| 92 | Rwanda | 208  | 0  | 119  |   |   |   | 208  | 119  | 0  |
| 93 | Samoa | 0  | 42  | 60  |   |   |   | 0  | 18  | 0  |
| 94 | Sao Tome & Principe | 650  | 0  | 60  |   |   |   | 650  | 60  | 0  |
| 95 | Saudi Arabia | 44,397  | 0  | 51,314  |   |   |   | 44,397  | 51,314  | 0  |
| 96 | Senegal | 1,682  | 0  | 356  | 1,682  | 89  |   | 0  | 267  | 0  |
| 97 | Serbia | 0  | 0  | 2,375  |   | 2,375  |   | 0  | 0  | 0  |
| 98 | Seychelles | 0  | 60  | 60  |   |   |   | 0  | 0  | 0  |
| 99 | Slovakia | 0  | 10,156  | 10,156  |   |   |   | 0  | 0  | 0  |
| 100 | Slovenia | 0  | 5,940  | 5,940  |   |   |   | 0  | 0  | 0  |
| 101 | Somalia  | 1,840  | 0  | 60  |   |   |   | 1,840  | 60  | 0  |
| 102 | South Africa | 0  | 22,093  | 22,093  |   |   |   | 0  | 0  | 0  |
| 103 | Spain | 0  | 0  | 176,571  |   | 176,571  |   | 0  | 0  | 0  |
| 104 | Sri Lanka | 0  | 1,485  | 1,485  |   |   |   | 0  | 0  | 0  |
| 105 | Swaziland | 312  | 0  | 179  |   |   |   | 312  | 179  | 0  |
| 106 | Sweden | 0  | 0  | 57,016  |   |   |   | 0  | 57,016  | 0  |
| 107 | Switzerland | 0  | 0  | 62,182  |   | 62,182  |   | 0  | 0  | 0  |
| 108 | Syrian Arab Republic | 8,009  | 0  | 2,139  |   |   |   | 8,009  | 2,139  | 0  |
| 109 | Tajikistan | 581  | 0  | 179  | 581  | 179  |   | (0) | 0  | 0  |
| 110 | The FYR of Macedonia | 2,309  | 0  | 475  |   |   |   | 2,309  | 475  | 0  |
| 111 | Togo | 104  | 0  | 60  |   |   |   | 104  | 60  | 0  |
| 112 | Tunisia | 8,119  | 0  | 2,139  | 3,726  | 2,139  |   | 4,393  | 0  | 0  |
| 113 | Uganda | 0  | 356  | 356  |   |   |   | 0  | (0) | 0  |
| 114 | Ukraine | 0  | 0  | 5,880  |   |   |   | 0  | 5,880  | 0  |
| 115 | United Kingdom | 0  | 0  | 307,588  |   | 307,588  |   | 0  | 0  | 0  |
| 116 | United Republic of Tanzania | 931  | 0  | 535  | 931  | 463  |   | 0  | 72  | 0  |
| 117 | Uruguay | 5,380  | 0  | 3,089  | 5,380  |   |   | 0  | 3,089  | 0  |
| 118 | Uzbekistan | 3,445  | 0  | 890  | 772  |   |   | 2,673  | 890  | 0  |
| 119 | Yemen | 1,752  | 0  | 595  |   |   |   | 1,752  | 595  | 0  |
| 120 | Zimbabwe | 0  | 119  | 119  |   |   |   | 0  | 0  | 0  |
|   | **Total** | **497,741**  | **494,009**  | **2,714,794**  | **158,787**  | **1,638,440**  | **2,250**  | **338,954** | **644,378**  | **64,283**  |

**Annex 2. Implementation of the 2015-2017 budget (in Euros)**

|  |  |  | **2015** | **2016** | **2017** | **2015 - 2017 TOTAL** |
| --- | --- | --- | --- | --- | --- | --- |
|  | **No** | **Budget item** | **BUDGET** | **EXPENDI-****TURES 3** | **BUDGET** | **EXPENDI-****TURES 3** | **BUDGET** | **EST. EXPENDI-****TURES 3****(Jan-Dec*)*** | **BUDGET** | **ESTIMATED EXPENDITURE** |
|  |  |  |  | **Approved by COP11** | **From TF reserve** | **Approved by COP11** | **From TF reserve** |
| **Executive Direction and Management** |   |   |   |   |   |   |   |  |   |   |
|   | 1 | Executive Secretary1, 97% | 169,794  | 222,068  | 173,190  |   | 194,589  | 176,653  |   | 147,449  | 519,637  | 564,107  |
|   | 2 | Deputy Executive Secretary | 157,059  | 147,732  | 160,200  |   | 156,941  | 163,404  |   | 202,596  | 480,663  | 507,269  |
|   | 3 | Personal Assistant to the Executive Secretary | 82,775  | 68,815  | 84,430  |   | 69,838  | 86,119  |   | 72,102  | 253,324  | 210,755  |
|   | 4 | Secretary to Deputy Executive Secretary, 50% | 32,155  | 42,459  | 32,798  |   | 43,408  | 33,454  |   | 46,680  | 98,407  | 132,548  |
|   | 5 | Strategic Plan (Indicators, Companion Volume etc.) | 15,000  | 0  | 15,000  | 17,699  | 23,376  | 15,000  | 17,699  | 57,022  | 80,398  | 80,398  |
|   | 6 | Independent analysis of synergies in the CMS Family | 50,000  | 42,928  |   |   | (21,722) |   |   | 13,050  | 50,000  | 34,257  |
|  |  | **Subtotal** | **506,783**  | **524,002**  | **465,618**  | **17,699**  | **466,430**  | **474,630**  | **17,699**  | **538,900**  | **1,482,429**  | **1,529,333**  |
| **Implementation Support** |   |   |   |   |   |   |   |  |  |  |
|   | 7 | Head, Aquatic Species1, 85% | 121,774  | 133,014  | 124,210  |   | 134,253  | 126,694  |   | 83,076  | 372,678  | 350,343  |
|   | 8 | Associate Marine Mammals Officer1, 25% | 22,551  | 0  | 23,002  |   | 21,821  | 23,463  |   | 44,350  | 69,016  | 66,171  |
|   | 9 | Senior Advisor and Head of IOSEA, approx 12.5% | 20,376  | 35,783  | 20,376  |   | (14,883) | 20,376  |   | 24,493  | 61,128  | 45,392  |
|   |  |   |   |   |   |   |   |   |   |   |   |
|   | 10 | Head, Avian Species | 143,264  | 172,014  | 146,129  |   | 157,467  | 149,051  |   | 151,547  | 438,444  | 481,028  |
|   |  |   |   |   |   |   |   |   |   |   |   |
|   | 11 | Head2, Terrestrial Species | 0  | 0  | 0  | 0  | 0  | 0  |   | 0  | 0  | 0  |
|   | 12 | Associate Programme Officer | 90,203  | 69,805  | 92,007  | 30,677  | 77,989  | 93,847  |   | 77,110  | 306,734  | 224,903  |
|   | 13 | Associate Programme Officer, CAMI 50% | 45,102  | 26,598  | 46,004  |   | 17,774  | 46,924  |   | 43,574  | 138,030  | 87,946  |
|  |  | **Subtotal** | **443,270**  | **437,213**  | **451,728**  | **30,677**  | **394,420**  | **460,355**  |  | **424,150**  | **1,386,030**  | **1,255,784**  |
| **Scientific Advisory Services** |   |   |   |   |   |   |   |  |   |   |
|   | 14 | Scientific Advisor | 143,264  | 177,120  | 146,129  |   | 180,344  | 149,051  |   | 186,192  | 438,444  | 543,657  |
|  |  | **Subtotal** | **143,264**  | **177,120**  | **146,129**  |  | **180,344**  | **149,051**  |  | **186,192**  | **438,444**  | **543,657**  |
| **Conferences and Support Services** |   |   |   |   |   |   |   |  |   |   |
|   | 15 | Head2 | 0  | 0  | 0  |   | 0  | 0  |   | 0  | 0  | 0  |
|   | 16 | Programme Assistant (GS-5) | 64,310  | 59,483  | 65,596  |   | 55,945  | 66,908  |   | 61,022  | 196,814  | 176,450  |
|   | 17 | Secretary, 50% | 32,155  | 24,500  | 32,798  |   | 25,460  | 33,454  |   | 30,947  | 98,407  | 80,906  |
|   | 18 | Clerk, 50% | 32,155  | 0  | 32,798  |   | 0  | 33,454  |   | 0  | 98,407  | 0  |
|   | 19 | Secretary, 50% | 32,155  | 32,638  | 32,798  |   | 29,309  | 33,454  |   | 33,057  | 98,407  | 95,004  |
|   | 20 | Secretary, 50% | 32,155  | 38,930  | 32,798  |   | 42,097  | 33,454  |   | 45,326  | 98,407  | 126,353  |
|  |  | **Subtotal** | **192,930**  | **155,550**  | **196,789**  |  | **152,811**  | **200,724**  |  | **170,351**  | **590,443**  | **478,712**  |
| **Resource Mobilization and Interagency Affairs** |   |   |   |   |   |   |  |   |   |   |
|   | 21 | Associate Partnerships and Fundraising Officer | 90,203  | 88,899  | 92,007  |   | 91,266  | 93,847  |  | 94,393  | 276,057  | 274,558  |
|   | 22 | Associate Programme Officer, Western Hemisphere, 50% | - | -  | -  | -  | -  | -  |  | 0  | -  | 0  |
|  |  | **Subtotal** | **90,203**  | **88,899**  | **92,007**  |  | **91,266**  | **93,847**  |  | **94,393**  | **276,057**  | **274,558**  |
| **Information Management, Communication and Outreach** |   |   |   |   |   |   |   |  |   |  |
|   | 23 | Associate Information Officer, 50% | 45,102  | 77,378  | 46,004  | 46,015  | 63,534  | 46,924  | 46,317  | 88,885  | 230,362  | 229,797  |
|   | 24 | Senior Information Assistant | 82,775  | 72,807  | 84,430  |   | 74,388  | 86,119  |   | 78,665  | 253,324  | 225,860  |
|   | 25 | Administrative Assistant | 64,310  | 53,699  | 65,596  |   | 55,302  | 66,908  |   | 68,397  | 196,814  | 177,399  |
|   | 26 | ICT Tools, Website Development and Maintenance | 6,500  | 5,684  | 6,500  |   | 642  | 6,500  |   | 13,175  | 19,500  | 19,500  |
|  |  | **Subtotal** | **198,687**  | **209,569**  | **202,530**  | **46,015**  | **193,866**  | **206,451**  | **46,317**  | **249,122**  | **700,000**  | **652,557**  |
| **Capacity Building** |   |   |   |   |   |   |   |   |   |   |
|   | 27 | Head, Capacity Building | 143,264  | 172,215  | 146,129  |   | 130,096  | 149,051  |   | 54,254  | 438,444  | 356,566  |
|   | 28 | Secretary, 50% | 32,155  | 55,323  | 32,798  |   | 40,154  | 33,454  |   | 43,787  | 98,407  | 139,263  |
|  |  | **Subtotal** | **175,419**  | **227,538**  | **178,927**  |  | **170,250**  | **182,505**  |  | **98,041**  | **536,851**  | **495,829**  |
|  |  | **Subtotal (personnel)**  | **1,679,056**  | **1,771,280**  | **1,712,228**  | **76,692**  | **1,647,093**  | **1,746,063**  | **46,317**  | **1,677,903**  | **5,260,356**  | **5,096,275**  |
| **Servicing of Governing Bodies** |   |   |   |   |   |   |   |  |   |   |
|   | 29 | Contractual Services (translation, interpretation, etc.) |  |  |  |  |  | 289,710  |   | 289,515  | 289,710  | 289,515  |
|   | 30 | COP-12 travel of CMS Staff |  |  |  |  |  | 53,061  |   | 0  | 53,061  | 0  |
|   | 31 | Standing Committee Meetings (delegates etc.) | 21,649  | 15,387  | 22,082  |   | 48,465  | 0  |   | (427) | 43,731  | 63,425  |
|   | 32 | Scientific Council (delegates, intergov processes etc.) | 50,408  | 0  | 50,408  |   | 58,031  | 0  |   | 40,002  | 100,816  | 98,033  |
|  |  | **Subtotal** | **72,057**  | **15,387**  | **72,490**  |  | **106,495**  | **342,771**  |  | **329,090**  | **487,318**  | **450,973**  |
| **Operating Costs** |   |   |   |   |   |   |   |  |   |   |
|   | 33 | Contractual Services (translation etc.) | 70,000  | 80,399  | 70,000  |   | 109,080  | 88,400  |   | 84,687  | 228,400  | 274,165  |
|   | 34 | Secretariat Travel | 66,300  | 87,301  | 66,300  |   | 58,723  | 63,700  |   | 62,710  | 196,300  | 208,734  |
|   | 35 | Staff Development (training, retreats etc.) | 15,400  | 42,935  | 10,000  |   | (335) | 10,000  |   | 9,266  | 35,400  | 51,865  |
|   | 36 | Office Supplies | 5,500  | 3,093  | 5,800  |   | 3,514  | 5,800  |   | 10,209  | 17,100  | 16,816  |
|   | 37 | Non-expendable Equipment | 10,000  | 7,709  | 10,500  |   | 9,494  | 10,500  |   | 13,410  | 31,000  | 30,613  |
|   | 38 | Information Technology Services | 70,000  | 52,258  | 70,000  |   | 0  | 70,000  |   | 193,944  | 210,000  | 246,202  |
|   | 39 | Office Automation Services (printer leases, hosting etc.) | 10,000  | 11,772  | 10,000  |   | 5,858  | 10,000  |   | 9,655  | 30,000  | 27,286  |
|   | 40 | Information Material and Document Production | 12,000  | 22,308  | 12,000  |   | 5,783  | 12,500  |   | 11,533  | 36,500  | 39,625  |
|   | 41 | Communication and Courier Services | 16,900  | 10,659  | 17,100  |   | 13,811  | 17,500  |   | 16,682  | 51,500  | 41,152  |
|   | 42 | Miscellaneous | 3,553  | 1,207  | 3,742  |   | 2,573  | 3,738  |   | 3,418  | 11,033  | 7,198  |
|  |  | **Subtotal** | **279,653**  | **319,642**  | **275,442**  |  | **208,500**  | **292,138**  |  | **415,514**  | **847,233**  | **943,657**  |
|  |  |  |  |  |  |  |  |  |  |  | **0**  |  |
|  |  | **Total** | **2,102,266**  | **2,154,921**  | **2,081,660**  | **94,391**  | **1,964,385**  | **2,402,472**  | **64,016**  | **2,505,754**  | **6,744,805**  | **6,625,060**  |
|  |  | 13% Programme Support Costs | 273,295  | 280,140  | 270,616  | 12,271  | 255,370  | 312,321  | 8,322  | 325,748  | 876,825  | 861,258  |
|  |  | **Grand Total** | **2,375,561**  | **2,435,060**  | **2,352,275**  | **106,662**  | **2,219,755**  | **2,714,793**  | **72,338**  | **2,831,502**  | **7,621,629**  | **7,486,318**  |

1 Posts cost share with ASCOBANS Secretariat

2 Functions performed by the Deputy Executive Secretary

3 UNEP’s official accounts are maintained in US dollars, however, for the purpose of this report, expenditures in Euros have been estimated by using an average of the monthly UN official exchange rates during the expenditure period. The rates used were as follows: 2015, 1 US$ = €0.901; 2016, 1 US$ = €0.903 and 2017 (Jan-Aug), 1 US$ = €0.914.

1. Based on the United Nations’ operational rate of exchange on 31 December 2014 of 1US$ = €0.82. [↑](#footnote-ref-1)