



**CONVENTION ON
MIGRATORY
SPECIES**

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Agenda Item 13

EXECUTION OF CMS BUDGET 2021–2023

(as at 31 October 2023 / Prepared by the Secretariat)

Summary:

This document outlines the status of contributions to the Trust Fund as of 31 October 2023. It also provides an overview of the implementation of the CMS budget for 2021 and 2022 and for the period January to October 2023, with projected expenditure until the end of December 2023, as requested by Resolution 13.2 Financial and Administrative Matters.

The Conference of the Parties is recommended to take note of this document.

EXECUTION OF THE CMS BUDGET DURING THE 2021–2023 TRIENNIUM

Background

1. At its 13th meeting (COP13, 2020), the Conference of the Parties to the Convention on the Conservation of Migratory Species of Wild Animals (CMS) adopted the budget for the triennium 2021–2023 through Resolution 13.2 Financial and Administrative Matters. This report provides the COP with details of the status of contributions to the Trust Fund as of 31 October 2023. It also provides an overview of the implementation of the budget for 2021 and 2022 and for the period January to October 2023, with projected expenditure until the end of December 2023.
2. The overview shows that overall expenditure is on track. However, there are significant outstanding assessed contributions attributable to 2023 and prior years.

Status of assessed contributions to the Trust Fund

3. Article VII, paragraph 4 of the Convention requires each Party to contribute to the budget adopted by the COP for a given financial period and in accordance with the United Nations scale of assessment. COP13 approved assessed contributions amounting to €2,748,047 for 2021, €2,803,009 for 2022, and €3,200,691 for 2023 (Resolution 13.2).
4. As of 31 October 2023, 57.5 per cent of assessed contributions for 2023, which amount to €1,841,368, have been paid by 43 of the 130 Parties. The total unpaid pledges as of 31 October 2023 amount to €2,375,615 (€1,359,325 for 2023, €434,151 for 2022, €226,287 for 2021 and €355,852 for prior years).
5. As shown in the table in Annex 1, of the total of 130 Parties, 61 have not fully paid their assessed contributions to the Trust Fund for 2022 and 47 Parties owe contributions attributed to 2021. Thirty-seven Parties still have outstanding dues related to the period before 2021.
6. Three new Parties acceded to the Convention after the adoption of Resolution 13.2:
 - The Central African Republic in August 2020, but retrospectively from December 2018
 - Turkmenistan in January 2021
 - Bahrain in March 2022The total new assessed contributions attributable to the three new Parties amount to €12,985 for the period 2018–2023.
7. To address arrears, the Secretariat sent a reminder in August 2021 to the Parties that had outstanding contributions at that time. The Secretariat sent personalized letters along with duly signed invoices to all Parties in December 2021 for the assessed contributions for 2022, noting arrears for prior years where relevant. The personalized letters specifically drew the attention of Parties with arrears to paragraph 8 of Resolution 13.2, which urges all Parties to pay their contributions as promptly as possible, preferably no later than the end of March in the year to which they relate. The letters also called the attention of concerned Parties to paragraph 10 of Resolution 13.2, which states that the representatives of countries with contributions in arrears of three years or more should be excluded from holding office in Convention bodies and be denied the right to vote. In July 2022, the Secretariat sent further reminders concerning unpaid assessed contributions for 2022 and prior years to the relevant Parties.

8. In response to recommendations made by the 52nd meeting of the Standing Committee, the Secretariat launched a new webpage on the CMS website on 1 August 2022, providing Parties with information about the status of their assessed contributions to the CMS Trust Fund. Additionally, the report identifies Parties that have arrears of three years or more and that hold seats in CMS Governing Bodies, in accordance with paragraph 10 of Resolution 13.2. The report also identifies Parties that have made advance payments for future years, as requested by paragraph 5 of Resolution 13.2. The webpage is updated every month.
9. Through CMS Notification 2023/11, the Secretariat provided an update on the status of the assessed contributions as of 30 April 2023, urging the Parties concerned to resolve any unpaid assessed contributions at their earliest convenience. Furthermore, as recommended by the 53rd meeting of the Standing Committee in October 2022, the Secretariat requested the Parties to provide additional contact details for communications on assessed contributions to increase the likelihood that communications from the Secretariat are received and acted upon. A number of Parties responded to the notification and provided additional contact details to the Secretariat.
10. The Secretariat sent a communication along with updated invoices to all Parties in May 2023 for the assessed contributions for 2023, noting arrears for prior years where relevant. In September 2023, the Secretariat sent further reminders concerning unpaid assessed contributions for 2023 and prior years to the relevant Parties.
11. During COP13, several Parties requested the Secretariat to explore alternative modes of payment, other than bank transfers, for paying their assessed contributions, as the transactional costs of bank transfers can be high in relation to the relative size of their contributions. In response to these requests, and as presented at the 52nd meeting of the Standing Committee in September 2021, the Secretariat has continued to engage with the Corporate Services Division of UNEP to put in place an alternative method to settle small amounts of assessed contributions.
12. The UN Secretariat accounting system (Umoja) requires that cash be available before any commitments can be made or expenditures incurred. Delayed or unsettled payment of assessed contributions creates major uncertainties and challenges for the Secretariat, undermining its operations and hampering its ability to fully or timely implement the agreed Programme of Work for 2021–2023. Efforts to resolve outstanding payments also impose an additional administrative burden on the Secretariat.

Budget implementation for the period 2021–2023

13. COP13 adopted a budget amounting to €2,748,047 for 2021, including 13 per cent Programme Support Costs (PSC). In December 2020, the Chair of the Standing Committee authorized the Secretariat to redeploy €6,181 from the Information Material Production budget to the ICT Tools, Website Development and Maintenance budget for the upgrade of the CMS website.
14. The 53rd meeting of the Standing Committee in October 2022 agreed to redeploy funds from the 2021 budget to avoid exceeding the budget for staff in 2022. The redeployed funds included €20,824 from staff training, €33,670 from Information Technology Services and €10,000 from the cost of the Sessional Committee meeting. The 53rd meeting of the Standing Committee also agreed to carry over (within the same budget categories) €100,744, including PSC, from the 2021 budget to the 2022–2023 budget period: €62,414 for staff travel and €26,740 for contractual services. Of this, only €9,490

was transferred from the 2021 budget for staff travel to 2022. This brings the total budget for 2021 to €2,664,445, including PSC.

15. In 2021, the total expenditure for the Secretariat amounted to €2,121,244 (an implementation rate of 79 per cent), leaving an unspent balance of €543,201, including PSC, compared with the total revised budget for 2021. This was largely a result of an underspend on staff costs of €330,948 due to vacant positions in the Secretariat in the first half of the year and, to a lesser extent, an underspend on servicing of governing bodies, including Secretariat travel, of €99,347 due to COVID-19 travel restrictions. The remaining balance, amounting to €50,413, relates to the operating costs of the Secretariat and contractual services.
16. For 2022, COP13 adopted a budget amounting to €2,803,009, including 13 per cent PSC. In July 2022, the Chair of the Standing Committee authorized the Secretariat to move €30,000 from the 2023 budget to facilitate the issuance of contracts for two years for translating meeting documents from English into French and Spanish.
17. The 53rd meeting of the Standing Committee in October 2022 agreed to redeploy funds from the 2022 budget to avoid exceeding the budget for staff in 2023. The funds redeployed from the 2022 budget came from the unspent balance of €10,000 from the budget for staff training and €28,404 from Information Technology Services.
18. The costs related to the 6th meeting of the Sessional Committee of the Scientific Council were budgeted for 2022. However, due to the rescheduling of the meeting to July 2023, the Chair of the Standing Committee approved (in April 2023) the transfer of the 2022 budget, amounting to €56,746, to 2023. This brings the total budget for 2022 to €2,812,991, including the redeployment of funds from the 2021 budget for staff and staff travel.
19. In 2022, the total expenditure for the Secretariat amounted to €2,776,957 (an implementation rate of 98 per cent), leaving an unspent balance of €36,034, including PSC, compared with the total revised budget for 2022. This was largely a result of the underspend on the Secretariat's operating costs, including staff development, and communication and courier services.
20. For 2023, COP13 adopted a budget amounting to €3,200,691, including 13 per cent PSC. In July 2023, the Chair of the Standing Committee authorized the Secretariat to redeploy €4,000 from the communication budget to the 6th meeting of the Sessional Committee of the Scientific Council due to the increased cost of security and catering. This brings the total budget for 2023 to €3,274,311, including the redeployment of funds from the 2022 budget for staff and the transfer of funds to the 2022 budget for contractual services.
21. During the first ten months of 2023, there was an overall expenditure of 74 per cent of the total revised budget, amounting to €2,455,529. The breakdown is as follows:
 - a) Expenditure on staff (professional and general support staff) amounted to €1,869,453 against a budget of €2,147,901.
 - b) Expenditure on contractual services amounted to €104,383, covering all the contractual commitments for two years for the translation of meeting documents as well as the costs of servicing COP14.
 - c) Expenditure on operating costs, including supplies and equipment, was €77,045 from January to October 2023. Most of this went towards the 2023 annual cost of Information Technology Services provided by United Nations Volunteers at the Bonn

- duty station through a service-level agreement and the cost of non-expendable equipment.
- d) From January to October 2023, expenditure on travel amounted to €122,154 against a budget of €192,171. Most of this relates to Secretariat staff travel and expenditure on the 6th meeting of the Sessional Committee of the Scientific Council in July 2023.
22. For the period from November to December 2023, it is projected that total expenditure will amount to €514,744 resulting in an overall implementation rate of 90 per cent.
- a) Expenditure on staff from November to December 2023 is projected to amount to €343,373, resulting in an estimated over-expenditure of €64,925.
- b) Expenditure on contractual services for November and December 2023 is projected to amount to €77,301, resulting in an estimated unspent balance of €227,814. This balance relates solely to the servicing of COP14; the rescheduling of COP14 means that the costs of this will be incurred in 2024.
- c) The budget for the operating costs of the Secretariat will be partially spent, resulting in an estimated balance of €49,440. The majority of this balance relates to staff training (which is postponed until 2024), Information Technology Services and, to a lesser extent, an unspent balance in the budget for office supplies.
- d) It is projected that expenditure on travel costs will amount to €13,287, resulting in an unspent balance of €56,730. The 2023 budget for staff travel to COP14, which has been rescheduled for 2024, will be left intact.
23. By the end of December 2023, it is projected that the Secretariat's expenditure will amount to €2,970,273, resulting in an estimated balance of €304,037, including PSC.
24. The Final Statement of Financial Performance for the year ending 31 December 2021 and of the Financial Position as at 31 December 2021 for the Trust Fund for the Convention on the Conservation of Migratory Species, as prepared by the United Nations Office in Nairobi, are provided in Annex 3. The end-of-year Final Statements for 2022 are provided in Annex 4.

Additional uncertainties and challenges regarding the 2021–2023 budget

25. As detailed above, the Secretariat has continued to manage the implementation of its approved budget in accordance with its mandates, while taking a conservative approach where possible given the number of uncertainties. These relate, in particular, to the level of arrears and the timing of the receipt of Parties' assessed contributions. A number of additional unexpected costs that will have an impact on the Secretariat's budget are discussed below.

PSC waiver for donor contributions to support meeting participants from developing countries

26. Paragraph 5 of United Nations Environment Assembly (UNEA) decision 2/18 of August 2016 "requested UNEP to waive PSC on voluntary contributions for participation costs when arranging participation is done by administrative staff financed by the PSC of the operating budget". Since then, the UNEP Executive Director has approved requests for waiving PSC for donor contributions to support the participation of developing countries in COP12, COP13, the 7th Meeting of Parties (MOP) of the Agreement on the Conservation of African Eurasian Migratory Waterbirds, and the 8th MOP of the Agreement on the Conservation of Populations of European Bats.

27. In November 2021, the UN Controller became responsible for approving the waiver as part of non-standard PSC procedures, in line with the updated Delegation of Authority Framework.
28. Referring to the memo issued by the UN Controller in June 2022, UNEP informed the Secretariat that the Controller's office will not approve PSC waivers for donor contributions to support the travel costs of meeting participants. The main reason for this is that organizing meetings requires substantial administrative work and incurs significant overhead costs; programme support resources should therefore be collected equitably.

Result of the 2016 comprehensive salary survey for Bonn, Germany

29. In May 2022, the Office of Human Resources announced that the UN Secretariat and Local Salary Survey Committee (LSSC) had completed the 2016 comprehensive salary survey for General Service (GS) staff for the Bonn duty station. As a result, there is a new increased salary scale for 2016 and new salary scales for five consecutive years: 2017, 2018, 2019, 2020 and 2021.
30. The updated salary scale was applicable retroactively from May 2016. This means that not only did active GS staff members currently serving in the Secretariat receive retroactive salaries and entitlements through the payroll in May 2022, but also separated/retired GS staff members. Retroactive salaries and entitlements for all GS staff members amounted to approx. \$40,000 for the budget period 2021–2022 and were reported as part of the expenditure for 2022. Salaries and entitlements for the period before 2021 amount to approx. \$63,000, including PSC, and were directly charged against the CMS Trust Fund.

Exchange rate fluctuations between the euro and US Dollar

31. In accordance with paragraph 30 of Resolution 13.2, the Secretariat has been closely monitoring exchange rate fluctuations. During the current budget period, the euro became significantly weaker against the US dollar: the average United Nations exchange rate increased from 0.842 in 2021 to 0.949 in 2022. In 2023, the average exchange rate was 0.925. In light of these fluctuations, the CMS Trust Fund balance had to be revalued. The balance will suffer even more if Parties delay payment of their assessed contributions and continue to owe a significant amount in arrears during the forthcoming triennium.

Conclusion:

32. The Secretariat has been very conservative in managing the budget given the level of arrears and has been able to realize its expenditure within the approved budget. However, the situation is not sustainable. As the Secretariat has filled all vacant professional positions and with the unexpected costs noted above, options for savings are more limited. It is therefore vital for the Secretariat to receive the assessed contributions as adopted by COP within the fiscal years to which they relate, and to receive all outstanding arrears without further delay.

Recommended action:

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

ANNEX 1

TRUST FUND FOR THE CONVENTION ON THE CONSERVATION OF MIGRATORY SPECIES OF WILD ANIMALS
Status of Contributions as of 31 October 2023 (in euros)

No	Party	As of 1 January 2023		Pledges for 2023	As of 31 October 2023		Unpaid pledges for prior year(s) F=A-D	Unpaid pledges for 2023 G=C-B-E
		Unpaid pledges for prior years	Advanced payments for 2023 and beyond		Collections in 2023 for prior years	Collections in 2023 for 2023		
		A	B		C	D		
1	Afghanistan	1,263	-	502	-	-	1,263	502
2	Albania	1	-	572	1	571	-	1
3	Algeria	-	-	9,890	-	-	-	9,890
4	Angola	1,243	-	717	-	-	1,243	717
5	Antigua and Barbuda	-	-	143	-	-	-	143
6	Argentina	113,730	-	65,575	-	-	113,730	65,575
7	Armenia	-	-	502	-	-	-	502
8	Australia	-	328,384	158,384	-	-	-	-
9	Austria	-	-	48,519	-	48,519	-	-
10	Bangladesh	1,872	-	717	-	-	1,872	717
11	Belarus	-	-	3,512	-	-	-	3,512
12	Belgium	-	-	58,839	-	58,839	-	-
13	Benin	562	-	215	-	-	562	215
14	Bolivia (Plurinational State of)	3,405	-	1,147	-	-	3,405	1,147
15	Bosnia and Herzegovina	753	-	860	-	-	753	860
16	Brazil	788,118	-	211,275	606,722	-	181,396	211,275
17	Bulgaria	-	-	3,297	-	3,297	-	-
18	Burkina Faso	1,455	-	215	-	-	1,455	215
19	Burundi	-	14	72	-	-	-	58
20	Cabo Verde	106	-	72	-	-	106	72
21	Cameroon	5,293	-	932	-	-	5,293	932
22	Chad	2,795	-	287	-	-	2,795	287
23	Chile	48,386	-	29,169	-	-	48,386	29,169
24	Congo	1,778	-	430	-	-	1,778	430
25	Cook Islands	52	-	72	52	72	-	-
26	Costa Rica	3,474	-	4,443	3,310	-	163	4,443
27	Côte d'Ivoire	-	18,975	932	-	-	-	-

No	Party	As of 1 January 2023		Pledges for 2023	As of 31 October 2023		Unpaid pledges for prior year(s)	Unpaid pledges for 2023
		Unpaid pledges for prior years	Advanced payments for 2023 and beyond		Collections in 2023 for prior years	Collections in 2023 for 2023		
		A	B		D	E		
						F=A-D	G=C-B-E	
28	Croatia	-	-	5,518	-	5,518	-	-
29	Cuba	37,788	-	5,733	-	-	37,788	5,733
30	Cyprus	-	-	2,580	-	2,580	-	-
31	Czechia	-	22,288	22,288	-	-	-	-
32	Democratic Republic of the Congo	6,243	-	717	-	-	6,243	717
33	Denmark	-	-	39,704	-	-	-	39,704
34	Djibouti	914	-	72	-	-	914	72
35	Dominican Republic	3,444	-	3,798	3,444	3,625	(0)	173
36	Ecuador	24,027	-	5,733	-	-	24,027	5,733
37	Egypt	32,683	-	13,330	-	-	32,683	13,330
38	Equatorial Guinea	5,985	-	1,147	-	-	5,985	1,147
39	Eritrea	-	39	72	-	33	-	0
40	Estonia	-	-	2,795	-	-	-	2,795
41	Eswatini	126	-	143	-	-	126	143
42	Ethiopia	-	-	717	-	-	-	717
43	European Union	-	-	80,017	-	80,017	-	-
44	Fiji	20	-	215	-	-	20	215
45	Finland	-	-	30,172	-	30,172	-	-
46	France	-	-	317,270	-	-	-	317,270
47	Gabon	11,332	-	1,075	-	-	11,332	1,075
48	Gambia	312	-	72	-	-	312	72
49	Georgia	-	-	572	-	572	-	-
50	Germany	-	-	436,453	-	436,453	-	-
51	Ghana	1,475	-	1,075	-	-	1,475	1,075
52	Greece	45,492	-	26,230	-	-	45,492	26,230
53	Guinea	717	-	215	-	-	717	215
54	Guinea-Bissau	2,197	-	72	-	-	2,197	72
55	Honduras	1,570	-	645	-	-	1,570	645
56	Hungary	253	-	14,763	253	14,763	-	-
57	India	52,344	-	59,770	52,344	-	-	59,770
58	Iran (Islamic Republic of)	105,028	-	28,524	-	-	105,028	28,524
59	Iraq	43,708	-	9,245	-	-	43,708	9,245

No	Party	As of 1 January 2023		Pledges for 2023	As of 31 October 2023		Unpaid pledges for prior year(s)	Unpaid pledges for 2023
		Unpaid pledges for prior years	Advanced payments for 2023 and beyond		Collections in 2023 for prior years	Collections in 2023 for 2023		
		A	B		D	E		
60	Ireland	46,113	-	26,589	-	-	46,113	26,589
61	Israel	30,754	-	35,117	30,754	-	-	35,117
62	Italy	-	-	237,003	-	-	-	237,003
63	Jordan	1,963	-	1,505	-	-	1,963	1,505
64	Kazakhstan	-	-	12,757	-	12,757	-	-
65	Kenya	-	-	1,720	-	-	-	1,720
66	Kyrgyzstan	354	-	143	-	-	354	143
67	Latvia	-	-	3,368	-	3,368	-	-
68	Lebanon	5,842	-	3,368	-	-	5,842	3,368
69	Liberia	264	-	72	-	-	264	72
70	Libya	99,684	-	2,150	-	-	99,684	2,150
71	Liechtenstein	-	-	645	-	645	-	-
72	Lithuania	8,825	-	5,088	-	-	8,825	5,088
73	Luxembourg	-	5,795	4,802	-	-	-	-
74	Madagascar	-	14	287	-	-	-	273
75	Mali	824	-	287	-	-	824	287
76	Malawi	-	-	143	-	-	-	143
77	Maldives	-	-	287	-	287	-	-
78	Malta	-	-	1,218	-	1,218	-	-
79	Mauritania	614	-	142	-	-	614	142
80	Mauritius	-	-	788	-	-	-	788
81	Monaco	-	-	788	-	788	-	-
82	Mongolia	621	-	358	-	-	621	358
83	Montenegro	-	-	287	-	-	-	287
84	Morocco	3,452	-	3,942	3,452	-	-	3,942
85	Mozambique	251	-	287	-	-	251	287
86	Netherlands	-	-	97,181	-	97,181	-	-
87	New Zealand	-	-	20,855	-	20,855	-	-
88	Niger	2,816	-	143	-	-	2,816	143
89	Nigeria	81,658	-	17,917	-	-	81,658	17,917
90	North Macedonia	870	-	502	870	502	-	-
91	Norway	-	-	54,037	-	54,037	-	-

No	Party	As of 1 January 2023		Pledges for 2023	As of 31 October 2023		Unpaid pledges for prior year(s)	Unpaid pledges for 2023
		Unpaid pledges for prior years	Advanced payments for 2023 and beyond		Collections in 2023 for prior years	Collections in 2023 for 2023		
		A	B		D	E		
92	Pakistan	16,773	-	8,242	-	-	16,773	8,242
93	Palau	-	4,023	72	-	-	-	-
94	Panama	5,758	-	3,225	5,522	-	236	3,225
95	Paraguay	-	-	1,147	-	-	-	1,147
96	Peru	0	9,552	10,893	-	1,341	0	(0)
97	Philippines	-	-	14,692	-	14,692	-	-
98	Poland	-	-	57,477	-	57,477	-	-
99	Portugal	-	-	25,083	-	25,083	-	-
100	Republic of Moldova	-	64	215	-	-	-	151
101	Romania	24,610	-	14,190	12,183	-	12,427	14,190
102	Rwanda	0	-	215	-	215	0	-
103	Samoa	-	-	72	-	-	-	72
104	Sao Tome and Principe	1,007	-	72	-	-	1,007	72
105	Saudi Arabia	73,558	-	83,994	73,558	-	-	83,994
106	Senegal	1,732	-	502	-	-	1,732	502
107	Serbia	-	-	2,007	-	2,007	-	-
108	Seychelles	-	-	143	-	143	-	-
109	Slovakia	-	-	10,965	-	10,965	-	-
110	Slovenia	-	-	5,447	-	5,447	-	-
111	Somalia	2,197	-	72	-	-	2,197	72
112	South Africa	-	-	19,493	-	19,493	-	-
113	Spain	-	-	153,798	-	153,798	-	-
114	Sri Lanka	5,625	-	3,153	5,625	3,153	-	-
115	Sweden	-	-	64,930	-	64,930	-	-
116	Switzerland	-	-	82,489	-	82,489	-	-
117	Syrian Arab Republic	15,641	-	788	-	-	15,641	788
118	Tajikistan	434	-	287	-	-	434	287
119	Togo	417	-	143	-	-	417	143
120	Trinidad and Tobago	9,135	-	2,867	-	-	9,135	2,867
121	Tunisia	10,882	-	1,792	-	-	10,882	1,792
122	Uganda	339	-	572	-	-	339	572
123	Ukraine	3,577	-	4,085	-	-	3,577	4,085

No	Party	As of 1 January 2023		Pledges for 2023	As of 31 October 2023		Unpaid pledges for prior year(s)	Unpaid pledges for 2023
		Unpaid pledges for prior years	Advanced payments for 2023 and beyond		Collections in 2023 for prior years	Collections in 2023 for 2023		
		A	B		D	E		
124	United Arab Emirates	38,662	-	44,147	38,662	-	-	44,147
125	United Kingdom of Great Britain and Northern Ireland	0	-	327,304	-	327,304	0	-
126	United Republic of Tanzania	1,872	-	717	-	-	1,872	717
127	Uruguay	-	-	6,235	-	-	-	6,235
128	Uzbekistan	-	-	2,293	-	-	-	2,293
129	Yemen	5,309	-	717	-	-	5,309	717
130	Zimbabwe	667	-	358	-	-	667	358
	Total	1,853,043	389,147	3,200,691	836,752	1,645,206	1,016,291	1,359,325

**EXECUTION OF THE 2021-2023 BUDGET
as of 31 October 2023 (in euros)**

Object of expenditure	2021			2022			2023			
	Budget		Expenditure	Budget		Expenditure	Budget		Expenditure	
	Approved by COP13	Re-deployed		Approved by COP13	Re-deployed		Approved by COP13	Re-deployed	Jan-Oct Actuals	Nov - Dec Projected
Staff Costs										
Professional Staff	1,530,179		1,320,519	1,560,782	64,494	1,668,992	1,591,998	38,404	1,547,674	287,392
General Support Staff	497,405		376,117	507,352		464,744	517,499		321,779	55,982
Sub-total _Staff costs	2,027,584		1,696,636	2,068,134	64,494	2,133,736	2,109,497	38,404	1,869,453	343,373
Contractual Services										
Contractual services (general translations and document editing)	95,687		68,947	97,601	30,000	131,942	99,553	(30,000)	62,259	7,294
Servicing of COP14 (interpretation, report writing)	0		0	0		0	325,868		38,053	60,000
Information Material Production	13,530	(6,181)	147	13,801		4,217	14,077		4,070	10,007
Sub-total_Contractual Services	109,217	(6,181)	69,094	111,402	30,000	136,160	439,498	(30,000)	104,383	77,301
Operating Costs										
ICT Tools, Website Development and Maintenance	7,036	6,181	12,122	7,177		1,011	7,321		(2)	7,323
Staff Development (training, retreats etc.)	20,824	(20,824)	0	21,241	(10,000)	3,101	21,666		99	150
Information Technology Services (UNV)	75,770	(33,670)	42,100	77,286	(28,404)	45,937	78,832		53,106	5,000
Office Automation Services (printer leases, hosting etc.)	10,824		8,361	11,041		9,457	11,262		5,587	5,675
Communication and Courier Services	10,000		5,093	10,200		3,063	10,404	(4,000)	3,315	
Miscellaneous	4,046		0	4,127		2,170	4,210		3,245	0

Object of expenditure	2021			2022			2023			
	Budget		Expenditure	Budget		Expenditure	Budget		Expenditure	
	Approved by COP13	Re-deployed		Approved by COP13	Re-deployed		Approved by COP13	Re-deployed	Jan-Oct Actuals	Nov - Dec Projected
Sub-total_Operating Costs	128,500	(48,313)	67,677	131,072	(38,404)	64,739	133,693	(4,000)	65,350	18,148
Supplies										
Office Supplies	6,278		2,845	6,404		2,246	6,532		787	2,500
Sub-total_Office Supplies	6,278	0	2,845	6,404	0	2,246	6,532	0	787	2,500
Equipment										
Non-expendable Equipment	11,366		10,838	11,593		13,079	11,825		10,908	917
Sub-total_Equipment	11,366	0	10,838	11,593	0	13,079	11,825	0	10,908	917
Travel										
Staff travel	68,951	(9,490)	6,537	70,330	9,490	81,239	71,737		58,450	13,287
Staff travel - COP14	0		0	0		0	59,688			0
Standing Committee meetings	24,371		6,066	24,858		26,286			29	0
Scientific Council meetings	55,633	(10,000)	17,514	56,746	(56,746)	0		60,746	63,676	0
Sub-total_Travel	148,955	(19,490)	30,118	151,934	(47,256)	107,525	131,425	60,746	122,154	13,287
Total	2,431,900	(73,984)	1,877,207	2,480,539	8,834	2,457,484	2,832,470	65,150	2,173,035	455,526
Programme Support Costs	316,147	(9,618)	244,037	322,470	1,148	319,473	368,221	8,470	282,494	59,218
Grand total	2,748,047	(83,602)	2,121,244	2,803,009	9,982	2,776,957	3,200,691	73,620	2,455,529	514,744

Note: figures in brackets (under the 'redeployed' column) refer to funds that have been redeployed **from** the budget and the figures not in brackets refer to those that have been redeployed **to** the budget.



Trust fund for the Convention on the Conservation of Migratory Species of Wild Animals
(Fund code: MSL)

I. Final Statement of Financial Performance for the year ended 31 December 2021
(United States Dollars)

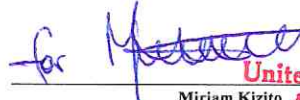

	Total
Revenue	
Assessed Contributions	3,374,405
Voluntary Contributions	140,448
Other transfers and allocations	
Other Revenue	1,205
Investment Revenue	8,655
Total Revenue	3,524,713
Expenses	
Employee salaries allowances and benefits	1,893,719
Non-employee compensation and allowances	66,337
Contingent contracted services	
Grants and other transfers	44,198
Supplies and consumables	(952)
Depreciation	
Amortization	
Travel	2,619
Other operating expenses	276,307
Allowance for doubtful debt	274,236
Other expenses	
Programme support expenses	286,842
Net Foreign exchange losses	236,700
Total expenses	3,080,006
Surplus/(deficit) for the period	444,707

II. Final Statement of Financial Position as at 31 December 2021
(United States Dollars)

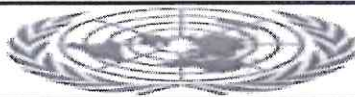
	Total
Current Assets	
Cash and Cash equivalents	3,575,509
Investments	
Assessed contributions receivable	
Voluntary contributions receivable	
Assessed contributions receivable	1,113,260
Other receivables	3,481
Advance Transfers	61,603
Other assets	46,663
Total Current Assets	4,800,516
Non-Current Assets	
Investments	
Assessed contributions receivable	
Advance Transfers	
Voluntary Contributions Receivable	
Property plant and equipment	550
Intangible Assets	
Total Non-Current Assets	550
Total Assets	4,801,066
Current Liabilities	
Accounts payable - Member States (Payable to Member States)	
Accounts payable and accrued liabilities	46,368
Advance receipts	
Employee benefits liabilities	33,279
Advance receipts	553,550
Total Current Liabilities	633,197
Non Current Liabilities	
Employee benefits Liabilities	
Total Non current Liabilities	
Total Liabilities	633,197
Net of Total Assets and Total Liabilities	4,167,869
Net Assets:	
Accumulated surpluses/ (deficits) - unrestricted	3,221,430
Net Assets:	444,707
Reserves	501,732
Total Net Assets	4,167,869

III. Final Statement of Changes in Net Assets for the year ended 31 December 2021
(United States Dollars)

	Total
Net Assets at the Beginning of the Period	3,723,162
Transfer to reserves	
Other Adjustments to Net Assets	
Actuarial gains and losses	
Surplus/(deficit) for the period	444,707
Total Net Assets at the End of the Period	4,167,869



 United Nations Office at Nairobi
 Miriam Kizito
 Chief, Financial Reporting Unit
 BFMS, UNON
 ACCOUNTS SECTION
 Budget and Financial
 Management Service

13/07/2023



Trust fund for the Convention on the Conservation of Migratory
Species of Wild Animals
(Fund code: MSL)

I. Statement of Financial Performance for the year ended 31 December 2022
(United States Dollars)

	Total
Revenue	
Assessed Contributions	3,199,663
Voluntary Contributions	166,449
Other Revenue	42,928
Investment Revenue	16,602
Total Revenue	3,425,642
Expenses	
Employee salaries allowances and benefits	2,283,641
Non-employee compensation and allowances	2,026
Grants and other transfers	61,602
Supplies and consumables	2,531
Travel	101,133
Other operating expenses	315,366
Allowance for doubtful accounts receivables (AFDA)	125,214
Other expenses	57
Programme support expenses	325,094
Net Foreign exchange losses	277,522
Total expenses	3,494,186
Surplus/(deficit) for the period	(68,544)

II. Statement of Financial Position as at 31 December 2022
(United States Dollars)

	Total
Current Assets	
Cash and Cash equivalents	3,392,106
Assessed contributions receivable	1,114,334
Other receivables	3,865
Advance Transfers	29,300
Other assets	37,324
Total Current Assets	4,576,929
Non-Current Assets	-
Property plant and equipment	550
Total Non-Current Assets	550
Total Assets	4,577,479
Current Liabilities	
Accounts payable and accrued liabilities	18,426
Advance receipts	415,006
Employee benefits liabilities	44,722
Total Current Liabilities	478,154
Non Current Liabilities	-
Total Non current Liabilities	-
Total Liabilities	478,154
Net of Total Assets and Total Liabilities	4,099,325
Net Assets:	
Accumulated surpluses/ (deficits) - unrestricted	3,597,593
Reserves	501,732
Total Net Assets	4,099,325

III. Statement of Changes in Net Assets for the year ended 31 December 2022
(United States Dollars)

	Total
Net Assets at the Beginning of the Period	4,167,869
Surplus/(deficit) for the period	(68,544)
Total Net Assets at the End of the Period	4,099,325



Miriam Kizito
Chief, Financial Reporting Unit
BFMS, UNON



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

19 November 2023