



**CONVENTION ON
MIGRATORY
SPECIES**

Distr.
GENERAL

UNEP/CMS/Inf. 8.16
31 August 2005

ORIGINAL: ENGLISH

EIGHTH MEETING OF THE
CONFERENCE OF THE PARTIES
Nairobi, 20-25 November 2005
Agenda item 19 (a)

**STATEMENT OF INCOME AND EXPENDITURE AND CHANGES
IN RESERVES AND FUND BALANCES**

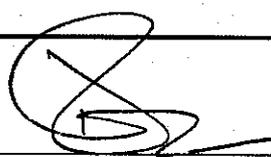
Trust Fund for the Convention on the Conservation of Migratory Species of Wild Animals

I. Statement of income and expenditure and changes in reserves and fund balances for the biennium 2002-2003 ended 31 December 2003

<u>Income</u>	USD
Voluntary contributions	3,247,997
Interest income	203,266
Total Income	3,451,263
<u>Expenditure</u>	
Staff and other personnel costs	1,774,658
Contractual services	961,718
Travel	177,099
Operating expenses	651,689
Acquisitions	74,173
Programme support costs	464,056
Total Expenditure	4,103,393
Excess/(shortfall) of income over expenditure	(652,130)
Prior period adjustments	(96,417)
Net excess/(shortfall) of income over expenditure	(748,547)
Reserves and fund balances, beginning of period	2,926,431
Reserves and fund balances, end of period	2,177,884

II. Statement of assets, liabilities, reserves and fund balances as at 31 December 2003

<u>Assets</u>	
Cash and term deposits	2,535,009
Voluntary pledges receivable	276,459
Other accounts receivable	54,038
Total assets	2,865,506
<u>Liabilities</u>	
Interfund payable	106,265
Other accounts payable	35,469
Reserve for obligation	502,828
Deferred credits	43,060
Total liabilities	687,622
<u>Reserves and fund balances</u>	
Cumulative surplus	2,177,884
Total reserves and fund balances	2,177,884
Total liabilities, reserve and fund balance	2,865,506


David Hastie

Chief 

ACCOUNTS SECTION

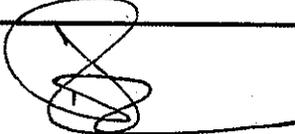
**Support of the Convention on Conservation of Migratory Species of Wild Animals
(CMS)**

**I. Statement of income and expenditure and changes in reserves and fund balances for the biennium
2002-2003 ended 31 December 2003**

<u>Income</u>	USD
Voluntary contributions	1,006,052
Interest income	11,145
Total Income	1,017,197
<u>Expenditure</u>	
Contractual services	342,651
Operating expenses	140,237
Programme support costs	62,199
Total Expenditure	545,087
Excess/(shortfall) of income over expenditure	472,110
Net excess/(shortfall) of income over expenditure	472,110
Reserves and fund balances, beginning of period	7,602
Reserves and fund balances, end of period	479,712

II. Statement of assets, liabilities, reserves and fund balances as at 31 December 2003

<u>Assets</u>	
Cash and term deposits	589,588
Total assets	589,588
<u>Liabilities</u>	
Interfund payable	60,467
Other accounts payable	2,205
Reserve for obligation	47,204
Total liabilities	109,876
<u>Reserves and fund balances</u>	
Cumulative surplus	479,712
Total reserves and fund balances	479,712
Total liabilities, reserve and fund balance	589,588



David Hastie

Chief

ACCOUNTS SECTION

BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON

QWL

25/06/2004

**Trust Fund for the Convention of Conservation of Migratory Species of Wild
Animals**

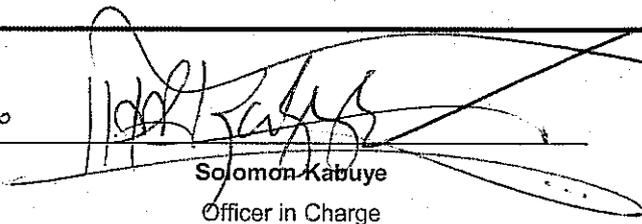
**I. Statement of income and expenditure and changes in reserves and fund balances for the first year
of biennium 2004-2005 ended 31 December 2004**

Income	USD
Voluntary contributions	1,644,095
Interest income	37,492
Miscellaneous income	22,845
Total Income	1,704,432
Expenditure	
Staff and other personnel costs	1,009,941
Contractual services	329,763
Travel	84,768
Operating expenses	279,818
Acquisitions	18,514
Programme support costs	223,964
Total Expenditure	1,946,768
Excess/(shortfall) of income over expenditure	(242,336)
Prior period adjustments	(4,169)
Net excess/(shortfall) of income over expenditure	(246,505)
Reserves and fund balances, beginning of period	2,177,884
Reserves and fund balances, end of period	1,931,379

II. Statement of assets, liabilities, reserves and fund balances as at 31 December 2004

Assets	
Cash and term deposits	2,031,748
Voluntary contributions receivable	398,849
Other accounts receivable	55,285
Total assets	2,485,882
Liabilities	
Payments or contributions received in advance	160,894
Unliquidated obligations	304,882
Interfund balances	47,904
Other accounts payable	40,823
Total liabilities	554,503
Reserves and fund balances	
Cumulative surplus	1,931,379
Total reserves and fund balances	1,931,379
Total liabilities, reserve and fund balance	2,485,882

OK
MWO


Solomon Kabuye
Officer in Charge

26/5/15

ACCOUNTS SECTION

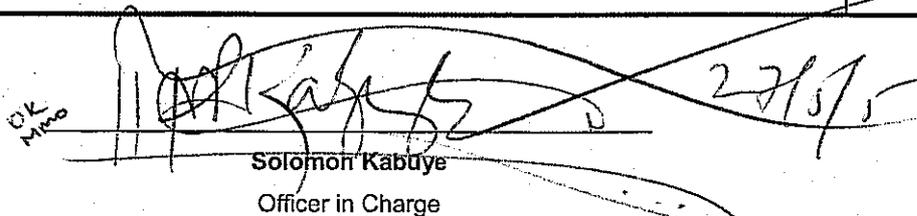
Support of the Convention of Migratory Species of Wild Animals (CMS)

I. Statement of income and expenditure and changes in reserves and fund balances for the first year of the biennium 2004-2005 ended 31 December 2004

<u>Income</u>	USD
Voluntary contributions	136,489
Interest income	9,099
Total Income	145,588
<u>Expenditure</u>	
Contractual services	108,086
Operating expenses	9,200
Programme support costs	15,247
Total Expenditure	132,533
Excess/(shortfall) of income over expenditure	13,055
Net excess/(shortfall) of income over expenditure	13,055
Reserves and fund balances, beginning of period	479,713
Reserves and fund balances, end of period	492,768

II. Statement of assets, liabilities, reserves and fund balances as at 31 December 2004

<u>Assets</u>	
Cash and term deposits	442,494
Voluntary contributions receivable	74,626
Interfund balances	15,411
Total assets	532,531
<u>Liabilities</u>	
Unliquidated obligations	39,763
Total liabilities	39,763
<u>Reserves and fund balances</u>	
Cumulative surplus	492,768
Total reserves and fund balances	492,768
Total liabilities, reserve and fund balance	532,531



 Solomon Kabuye

Officer in Charge

ACCOUNTS SECTION

QWL

BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON

27/05/2005