



Convention on the Conservation of Migratory Species of Wild Animals

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EXECUTION OF THE CMS BUDGET IN 2015 AND 2016

Summary

This document provides an overview over the current status of assessed contributions as well as budget implementation as requested by Resolution 11.1 COP 11. It shows that overall expenditures are on track and proposes the draw-down of the Trust Fund for certain activities as well as the use of contributions of new Parties for consideration by the 45th Standing Committee Meeting. The Standing Committee is also invited to take note of an increase in budget for the next triennium 2018-2020 resulting from the move to the UN Standard Salary Costs.

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EXECUTION OF THE CMS BUDGET IN 2015 AND 2016

(prepared by the Secretariat)

I. Introduction

1. The present report provides the Standing Committee with an overview of the implementation of the CMS budget for 2015 and 2016, with actual expenditures up to 30 June 2016.

II. Status of the Trust Fund for Assessed Contributions as at 31 July 2015

2. As shown in Annex I, the total unpaid pledges as at 31 July 2016 amounted to € 1,143,118 (€ 823,226 for 2016 and € 319,892 for 2015 and prior years). This means that out of the 2016 pledges, 67,12 % had been received as at 31 July 2016 from 57 out of the 122 Parties to the Convention¹. It is therefore worth recalling that paragraph 5 of resolution 11.1 urges Parties to pay their contributions as promptly as possible, preferably not later than March in the year to which they relate.

III. New Parties in 2015 and 2016 and proposed use of their Assessed Contributions

3. In 2016, two new Parties have joined CMS: United Arab Emirates and Iraq which leads to an additional € 58,023 to the CMS Trust Fund within the current triennium. With the two Parties who joined in 2015, an additional € 422,043 will be available for the CMS Trust Fund as per Table 1 below:

Table 1: Contributions New Parties

New Parties	Entry into effect	UN Scale of assessment 2015	Contributions in EURO			
			2015	2016	2017	Total
Afghanistan	1-Aug-15	0,005	108	256	296	660
Brazil	1-Oct-15	2,934	38,120	150,986	174,254	363,360
United Arab Emirates	01-May-16	0,595		17,637	34,894	52,531
Iraq	01-Aug-16	0,068		1,457	4,035	5,492
Total per year			38,228	170,336	213,479	422,043

4. As agreed by StC 44, these contributions will be used for regional activities.

IV. Implementation of the 2015 and 2016 Budget

5. COP Resolution 11.1 provided a budget (excluding Programme Support Costs of 13%) of € 2,102,266 for 2015 and € 2,176,051 including the draw-down from the reserve authorized by StC44. An overview over the expenditures for 2015 and 2016 is provided in AnnexII². Annex

¹ This includes the two new Parties which joined CMS in 2015 but not yet the two Parties who joined CMS in 2016.

² UNEP's official accounts are maintained in US dollars, however, for the purpose of this report, expenditures in €os have been estimated by using an average of the monthly UN official exchange rates during the expenditure period (1 US\$ = 0.906 € for 2015 and 1 US\$ = 0.898 € for 2016).

III provides the official statements issued by UNON which also include other expenditures such as exchange rate losses, accruals etc.

6. In 2015, € 2,023,775 excluding Programme Support Costs was spent which corresponds to 96,27% of the 2015 COP-approved budget. Out of the total 2015 expenditure, 85.26% was spent on staff positions and partly for consultants and individual contractors hired against staff positions. In this category, there was an over-expenditure of € 46,340 (2.76% of the budget for staff posts) resulting from higher expenditures especially in the professional category (P4 and above). This deficit had to be absorbed by savings in the other categories.

7. During the first six months of 2016, an overall expenditure of 52.04% of the budget corresponding to € 1,132,473 was incurred. With planned activities until end of December 2016, it is estimated that budget implementation rate will be around 98% with a projected expenditure of € 2,131,822 before Programme Support Costs. Thereof, 79% is projected to be spent on staff with an estimated balance of € 98,145 mainly due to the draw-down from the reserve authorized by StC 44 as well as a few (temporary) vacancies in 2016. According to plan, it looks like the rest of the budget, in particular the costs of servicing the Scientific Council and Standing Committee as well as for contractual services will be higher than the approved budgets, without considering carry-overs of unspent balances from 2015. Overall, expenditures are projected to be within budgetary provisions for 2016.

8. For 2015 and 2016 combined, the UMOJA category of staff and other personnel shows a slight positive balance. This is due to the fact that all staff costs as well as all costs for consultants and individual contractors are combined in this category. The latter includes – sometimes partly - the COP-approved budget lines of contractual services, Strategic Plan, ICT tools, website development and maintenance as well as Servicing of Governing Bodies. This signifies that overspending on some of the COP-approved budget lines entering into the same UMOJA category are compensated by savings in other budget lines falling under the same UMOJA category. Overall, budget implementation rate over both years is projected to be around 97%, within budgetary provisions.

V. Request for use of resources from Trust Fund to be authorized by the Standing Committee

9. The opening balance of the CMS Trust Fund in 2016 was US\$ 964,018, in accordance with the 2015 financial statements issued by UNON (see Annex III). If all COP-approved budget for 2016 as well as the draw-down from the reserve authorized by Standing Committee 44 is spent, there will be a Trust Fund Balance of US\$ 857,356 as at 31 December 2016.

10. According to Resolution 11.1 adopted by COP 11, the minimum amount of the reserve should be kept at US\$ 500,000. Therefore, considering the surplus in the reserve, the CMS Secretariat asks the Standing Committee to authorize an additional draw-down of the reserve of US\$ 84,737 including Programme Support Costs. US\$ 42,287 thereof relate to expenditures transferred from CMS to AEWA between October 2013 and June 2014 for the time of the CMS Deputy spent on acting as the AEWA Executive Secretary. CMS would like to spend these funds on additional work which would need to be undertaken by the Joint CMS and AEWA Information Management, Communications and Awareness Raising Unit in the second half of 2016. The remaining US\$ 42,450 relate to an unexpected contractual obligation from previous management. The Finance and Budget Sub-Committee will be briefed on the details.

11. If approved, the projected Trust Fund Balance as at end of 2016 would amount to US\$ 772,619.

VI. Budget 2018-2020

12. The CMS Standing Committee is requested to take note that CMS has moved to budgeting at UN Standard Costs following the UN methodology used world-wide. As can be seen from the current 2015-2017 budget, salaries – especially at P4 and above-level – are understated, which is partly due to the € having become stronger compared to the US\$.

13. The move to UN Standard Costs with the 2018-2020 budget will entail an increase in budgeted salary costs of € 359,400 for the triennium which signifies an increase of 7.08% in the salary costs – if all posts are maintained at same level, same percentage etc as approved by COP11.

14. The CMS Secretariat urges the Standing Committee to recommend such an increase in 2018-2020 budget to COP 12. The CMS Secretariat does not see it feasible to absorb this increase by savings in other areas.

15. The CMS Secretariat would like to present possible new budget format(s) for the 2018-2020 triennium to the Finance and Budget Sub-Committee which meet the need of the Parties and at the same time are compatible with the new UMOJA system. The recommended format may be presented to this Standing Committee for consideration.

Annex I

Trust Fund for the Convention on Migratory Species of Wild Animals Status of Contributions as at 31 July 2016 (in Euros)

As at December 2015		As at 31 July 2016							
Party / Economic Integration Area	Unpaid Pledges for 2015 & Prior Years	Advanced Payments for Future Years	Pledges for 2016	Collections in 2016 for 2015 & Prior Years	Collections in 2016 for 2016	Collections During 2016 for Future Years	Unpaid Pledges for 2015 & Prior Years	Unpaid Pledges for 2016	Advanced Payments for Future Years
Afghanistan	0	552	256				0	0	296
Albania	0	515	515				0	0	0
Algeria	0	0	7,050		7,050		0	0	0
Angola	417	0	515				417	515	0
Antigua & Barbuda	0	64	103				0	39	0
Argentina	0	0	22,231				0	22,231	0
Armenia	0	0	360		360		0	0	0
Australia	0	0	106,729		106,729	123,177	0	0	123,177
Austria	0	0	41,066		41,066		0	0	0
Bangladesh	520	0	515				520	515	0
Belarus	0	0	2,882				0	2,882	0
Belgium	12,007	0	51,357		51,357		12,007	0	0
Benin	157	0	155	157	155	144	0	0	144
Bolivia, Plurinational State of	0	0	463				0	463	0
Brazil	38,120	0	150,986				38,120	150,986	0
Bulgaria	0	0	2,418		2,418		0	0	0
Burkina Faso	183	0	155				183	155	0
Burundi	0	423	52				0	0	371
Cabo Verde	52	0	52				52	52	0
Cameroon	625	0	619				625	619	0
Chad	1,216	0	103				1,216	103	0
Chile	1,651	0	17,188	1,651	17,188	531	0	0	531
Congo, Republic of	281	0	256				281	256	0
Cook Islands	0	112	52				0	0	60
Costa Rica	0	2,080	1,955			465	0	0	590
Cote d'Ivoire	0	23,359	567				0	0	22,792

As at December 2015		As at 31 July 2016							
Party / Economic Integration Area	Unpaid Pledges for 2015 & Prior Years	Advanced Payments for Future Years	Pledges for 2016	Collections in 2016 for 2015 & Prior Years	Collections in 2016 for 2016	Collections During 2016 for Future Years	Unpaid Pledges for 2015 & Prior Years	Unpaid Pledges for 2016	Advanced Payments for Future Years
Croatia	0	0	6,485		6,485		0	0	0
Cuba	23,230	0	3,552				23,230	3,552	0
Cyprus	0	0	2,418		2,418		0	0	0
Czech Republic	0	19,865	19,865				0	0	0
Dem.Rep.Congo	3,291	0	155				3,291	155	0
Denmark	0	0	34,736		34,736	75,169	0	0	75,169
Djibouti	505	0	52				505	52	0
E.U.	0	0	58,806				0	58,806	0
Ecuador	2,139	0	2,265				2,139	2,265	0
Egypt	0	0	6,897				0	6,897	0
Equatorial Guinea	1,796	0	515				1,796	515	0
Eritrea	0	276	52				0	0	224
Estonia	0	0	2,058		2,058		0	0	0
Ethiopia	0	1,110	515				0	0	595
Fiji	157	0	155	157	155	179	0	0	179
Finland	0	0	26,707		26,707		0	0	0
France	0	287,819	287,819				0	0	0
Gabon	4,326	0	1,030				4,326	1,030	0
Gambia	0	97	52				0	0	45
Georgia	0	0	360		360		0	0	0
Germany, F.R.	0	0	367,480		367,480		0	0	0
Ghana	0	1,551	720				0	0	831
Greece	69,078	0	32,833				69,078	32,833	0
Guinea	1,167	0	52				1,167	52	0
Guinea Bissau	1,788	0	52				1,788	52	0
Honduras	470	0	412				470	412	0
Hungary	0	0	13,688		13,688		0	0	0
India	30	0	34,272				30	34,272	0
Iran, Islamic Republic of	39,141	0	18,319	9,882			29,259	18,319	0
Ireland	0	21,511	21,511			24,827	0	0	24,827

As at December 2015		As at 31 July 2016							
Party / Economic Integration Area	Unpaid Pledges for 2015 & Prior Years	Advanced Payments for Future Years	Pledges for 2016	Collections in 2016 for 2015 & Prior Years	Collections in 2016 for 2016	Collections During 2016 for Future Years	Unpaid Pledges for 2015 & Prior Years	Unpaid Pledges for 2016	Advanced Payments for Future Years
Israel	20,579	0	20,378	20,579	20,378		0	0	0
Italy	0	0	228,898				0	228,898	0
Jordan	645	0	1,131				645	1,131	0
Kazakhstan	0	6,226	6,226				0	0	0
Kenya	675	0	668				675	668	0
Kyrgyzstan	105	0	103	105	103	119	0	0	119
Latvia	0	0	2,418		2,418		0	0	0
Liberia	277	0	52				277	52	0
Libya	58,723	0	7,308				58,723	7,308	0
Liechtenstein	0	0	463				0	463	0
Lithuania	0	0	3,757		3,757		0	0	0
Luxembourg	4,738	0	4,168				4,738	4,168	0
Madagascar	157	0	155	157	155	199	0	0	199
Mali	633	0	207				633	207	0
Malta	831	0	823				831	823	0
Mauritania	534	0	103				534	103	0
Mauritius	0	0	668		668		0	0	0
Monaco	0	0	619		619		0	0	0
Mongolia	0	0	155		155		0	0	0
Montenegro	0	0	256				0	256	0
Morocco	0	0	3,190				0	3,190	0
Mozambique	157	0	155	157	155	179	0	0	179
Netherlands	0	0	85,116				0	85,116	0
New Zealand	0	0	13,020		13,020		0	0	0
Niger	2,002	0	103				2,002	103	0
Nigeria	4,677	0	4,632				4,677	4,632	0
Norway	0	0	43,792		43,792		0	0	0
Pakistan	0	1,295	4,375				0	3,081	0
Palau	0	4,432	52				0	0	4,380
Panama	0	0	1,338				0	1,338	0

As at December 2015		As at 31 July 2016							
Party / Economic Integration Area	Unpaid Pledges for 2015 & Prior Years	Advanced Payments for Future Years	Pledges for 2016	Collections in 2016 for 2015 & Prior Years	Collections in 2016 for 2016	Collections During 2016 for Future Years	Unpaid Pledges for 2015 & Prior Years	Unpaid Pledges for 2016	Advanced Payments for Future Years
Paraguay	58	0	515				58	515	0
Peru	6,095	0	6,022	6,095	4,799		0	1,223	0
Philippines	1,840	0	7,925				1,840	7,925	0
Poland	0	47,396	47,396				0	0	0
Portugal	26,563	0	24,393				26,563	24,393	0
Republic of Moldova	0	334	155				0	0	179
Romania	0	11,630	11,630				0	0	0
Rwanda	105	0	103				105	103	0
Samoa	0	94	52				0	0	42
Sao Tome & Principe	598	0	52				598	52	0
Saudi Arabia	0	65	44,462				0	44,397	0
Senegal	1,374	0	308				1,374	308	0
Serbia	0	0	2,058		2,058		0	0	0
Seychelles	0	35	52		17	60	0	0	60
Slovakia	0	8,800	8,800				0	0	0
Slovenia	0	0	5,147		5,147	5,940	0	0	5,940
Somalia	1,788	0	52				1,788	52	0
South Africa	0	19,143	19,143			22,093	0	0	22,093
Spain	0	0	152,993		152,993		0	0	0
Sri Lanka	1,299	0	1,287				1,299	1,287	0
Swaziland	157	0	155				157	155	0
Sweden	0	0	49,402				0	49,402	0
Switzerland	0	0	53,878		53,878		0	0	0
Syrian Arab Republic	6,155	0	1,854				6,155	1,854	0
Tajikistan	426	0	155				426	155	0
The FYR of Macedonia	1,897	0	412				1,897	412	0
Togo	52	0	52				52	52	0
Tunisia	6,265	0	1,854				6,265	1,854	0
Uganda	0	664	308				0	0	356
Ukraine	0	0	5,095				0	5,095	0

As at December 2015		As at 31 July 2016							
Party / Economic Integration Area	Unpaid Pledges for 2015 & Prior Years	Advanced Payments for Future Years	Pledges for 2016	Collections in 2016 for 2015 & Prior Years	Collections in 2016 for 2016	Collections During 2016 for Future Years	Unpaid Pledges for 2015 & Prior Years	Unpaid Pledges for 2016	Advanced Payments for Future Years
United Kingdom	0	0	266,515		266,515		0	0	0
United Rep. of Tanzania	468	0	463				468	463	0
Uruguay	2,703	0	2,677				2,703	2,677	0
Uzbekistan	2,673	0	772				2,673	772	0
Yemen	1,237	0	515				1,237	515	0
Zimbabwe	105	0	103	105	103	119	0	0	119
Total	358,938	459,449	2,503,517	39,046	1,251,140	253,201	319,892	823,226	283,497

UNEP/CMS Budget Implementation Status 2015-2016

2015			2016							2015-2016				
Budget	Expenditure	Balance	Budget	Draw-down from reserve authorized by StC 2015 for 2016	Total budget available for 2016	Expenditure (as at 30th June 2016)	Estimated expenditure July-December 2016	Total estimated expenditure 2016	Balance	Total Budget	Total estimated expenditure	Total Balance		
EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR		
Executive Direction and Management														
1	Executive Secretary ¹ , 97%	169,794	219,741	(49,947)	173,190		173,190	105,151	105,151	210,302	(37,112)	342,984	430,043	(87,059)
2	Deputy Executive Secretary	157,059	148,379	8,680	160,200		160,200	82,742	82,742	165,483	(5,283)	317,259	313,862	3,397
3	Personal Assistant to the Executive Secretary	82,775	65,436	17,339	84,430		84,430	34,575	34,575	69,151	15,279	167,205	134,586	32,619
4	Secretary to Deputy Executive Secretary, 50%	32,155	40,503	(8,348)	32,798		32,798	21,498	21,498	42,995	(10,197)	64,953	83,499	(18,545)
5	Strategic Plan (Indicators, Companion Volume etc.)	15,000	0	15,000	15,000	17,699	32,699	1,030	16,171	17,202	15,497	47,699	17,202	30,497
6	Independent analysis of synergies in the CMS family	50,000	42,932	7,068			0	0		0	0	50,000	42,932	7,068
	Subtotal	506,783	516,992	(10,209)	465,618	17,699	483,317	244,996	260,137	505,132	(21,815)	990,100	1,022,124	(32,024)
Implementation Support														
7	Head, Aquatic Species ¹ , 85%	121,774	123,490	(1,716)	124,210		124,210	57,214	57,214	114,427	9,783	245,984	237,917	8,067
8	Associate Marine Mammals Officer ¹ , 25%	22,551	21,206	1,345	23,002		23,002	10,822	10,822	21,645	1,357	45,553	42,851	2,702
9	Senior Advisor and Head of IOSEA, approx 12.5%	20,376	4,377	15,999	20,376		20,376	10,800	8,000	18,800	1,576	40,752	23,177	17,575
10	Head, Avian Species	143,264	173,927	(30,663)	146,129		146,129	70,423	72,923	143,346	2,783	289,393	317,273	(27,880)

			2015			2016					2015-2016				
			Budget	Expenditure	Balance	Budget	Draw-down from reserve authorized by StC 2015 for 2016	Total budget available for 2016	Expenditure (as at 30th June 2016)	Estimated expenditure July-December 2016	Total estimated expenditure 2016	Balance	Total Budget	Total estimated expenditure	Total Balance
			EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR
11	Head ² , Terrestrial Species		0	0	0	0	0	0	0	0	0	0	0	0	0
12	Associate Programme Officer		90,203	69,765	20,438	92,007	30,677	122,684	23,139	60,000	83,139	39,545	212,887	152,905	59,982
13	Associate Programme Officer, CAMI 50%*		45,102	41,966	3,136	46,004		46,004	12,398	36,220	48,618	(2,614)	91,106	90,584	522
	Subtotal		443,270	434,731	8,539	451,728	30,677	482,405	184,796	245,179	429,975	52,430	925,675	864,707	60,968
Scientific Advisory Services															
14	Scientific Advisor		143,264	179,551	(36,287)	146,129		146,129	88,199	88,199	176,397	(30,268)	289,393	355,948	(66,555)
	Subtotal		143,264	179,551	(36,287)	146,129		146,129	88,199	88,199	176,397	(30,268)	289,393	355,948	(66,555)
Conferences and Support Services															
15	Head ²		0	0	0	0		0	0	0	0	0	0	0	0
16	Programme Assistant (GS-5)		64,310	44,561	19,749	65,596		65,596	27,446	27,446	54,892	10,705	129,906	99,452	30,454
17	Secretary, 50%		32,155	23,170	8,985	32,798		32,798	12,585	12,585	25,170	7,628	64,953	48,340	16,613
18	Clerk, 50%		32,155	40,234	(8,079)	32,798		32,798	14,596	14,596	29,193	3,606	64,953	69,427	(4,474)
19	Secretary, 50%		32,155	37,197	(5,042)	32,798		32,798	26,503	15,897	42,400	(9,602)	64,953	79,597	(14,644)
20	Secretary, 50%		32,155	0	32,155	32,798		32,798	0	0	0	32,798	64,953	0	64,953
	Subtotal		192,930	145,163	47,767	196,789		196,789	81,130	70,524	151,654	45,135	389,719	296,817	92,902
Resource Mobilization and Interagency Affairs															
21	Associate Partnerships and Fundraising Officer		90,203	88,965	1,238	92,007		92,007	44,879	44,879	89,758	2,249	182,210	178,723	3,487
	Subtotal		90,203	88,965	1,238	92,007		92,007	44,879	44,879	89,758	2,249	182,210	178,723	3,487
Information Management, Communication and Outreach															
23	Associate Information Officer, 50%**		45,102	62,315	(17,213)	46,004	46,015	92,019	82,217		82,217	9,802	137,121	144,532	(7,411)

			2015			2016					2015-2016				
			Budget	Expenditure	Balance	Budget	Draw-down from reserve authorized by StC 2015 for 2016	Total budget available for 2016	Expenditure (as at 30th June 2016)	Estimated expenditure July-December 2016	Total estimated expenditure 2016	Balance	Total Budget	Total estimated expenditure	Total Balance
			EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR
24	Senior Information Assistant		82,775	69,190	13,585	84,430		84,430	36,722	36,722	73,444	10,986	167,205	142,634	24,571
25	Administrative Assistant		64,310	50,981	13,329	65,596		65,596	26,872	26,872	53,744	11,852	129,906	104,724	25,182
26	ICT Tools, Website Development and Maintenance		6,500	3,946	2,554	6,500		6,500	0	0	0	6,500	13,000	3,946	9,054
	Subtotal		198,687	186,432	12,255	202,530	46,015	248,545	145,811	63,594	209,405	39,140	447,232	395,837	51,395
Capacity Building															
27	Head, Capacity Building		143,264	177,897	(34,633)	146,129		146,129	72,556	46,893	119,449	26,680	289,393	297,346	(7,953)
28	Secretary, 50%		32,155	42,545	(10,390)	32,798		32,798	20,964	5,241	26,205	6,593	64,953	68,750	(3,797)
	Subtotal		175,419	220,441	(45,022)	178,927		178,927	93,520	52,134	145,654	33,273	354,346	366,095	(11,749)
Servicing of Governing Bodies															
29	Contractual Services (translation, interpretation, etc.)			0											
30	COP-12 travel of CMS Staff			0											
31	Standing Committee Meetings (delegates etc.)		21,649	1,743	19,906	22,082		22,082		34,569	34,569	(12,487)	43,731	36,311	7,420
32	Scientific Council (delegates, intergov processes etc.)		50,408	1,305	49,103	50,408		50,408	70,062	3,865	86,233	(35,825)	100,816	87,538	13,278
	Subtotal		72,057	3,047	69,010	72,490		72,490	70,062	38,434	108,495	(36,005)	144,547	111,542	33,005
Operating Costs															
33	Contractual Services (translation etc.)***		70,000	75,876	(5,876)	70,000		70,000	105,695	20,663	164,576	(94,576)	140,000	240,452	(100,452)
34	Secretariat Travel		66,300	51,170	15,130	66,300		66,300	45,450	20,500	65,950	350	132,600	117,120	15,480
35	Staff Development (training, retreats etc.)		15,400	27,947	(12,547)	10,000		10,000	1,827		1,827	8,173	25,400	29,774	(4,374)

			2015			2016					2015-2016				
			Budget	Expenditure	Balance	Budget	Draw-down from reserve authorized by StC 2015 for 2016	Total budget available for 2016	Expenditure (as at 30th June 2016)	Estimated expenditure July-December 2016	Total estimated expenditure 2016	Balance	Total Budget	Total estimated expenditure	Total Balance
			EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR
36	Office Supplies		5,500	3,088	2,412	5,800		5,800	587	3,000	3,587	2,213	11,300	6,675	4,625
37	Non-expendable Equipment		10,000	7,752	2,248	10,500		10,500	550	8,000	8,550	1,950	20,500	16,302	4,198
38	Information Technology Services		70,000	52,589	17,411	70,000		70,000	645	69,108	69,753	247	140,000	122,342	17,658
39	Office Automation Services (printer leases, hosting etc.)		10,000	7,053	2,947	10,000		10,000	8,191		8,191	1,809	20,000	15,244	4,756
40	Information Material and Document Production		12,000	15,373	(3,373)	12,000		12,000	(7)	8,000	7,993	4,007	24,000	23,366	634
41	Communication and Courier Services		16,900	6,625	10,275	17,100		17,100	16,142	4,000	20,142	(3,042)	34,000	26,767	7,233
42	Miscellaneous		3,553	980	2,573	3,742		3,742	0	3,000	3,000	742	7,295	3,980	3,315
	Subtotal		279,653	248,454	31,199	275,442	0	275,442	179,080	136,271	315,351	(39,909)	555,095	563,805	(8,710)
	Total		2,102,266	2,023,775	78,491	2,081,660	94,391	2,176,051	1,132,473	999,350	2,131,822	44,228	4,278,317	4,155,598	122,719
	Programme Support Costs		273,295	263,091	10,204	270,616	12,271	282,887	147,221	129,915	277,137	5,750	556,181	540,228	15,953
	Grand Total		2,375,561	2,286,866	88,694	2,352,275	106,662	2,458,937	1,279,694	1,129,265	2,408,959	49,978	4,834,498	4,695,826	138,672

Average exchange rate for year 2015 0,906

Average exchange rate for year Jan - Jun 2016 0,898


* Individual contractor hired for 9 months whilst filling staff position

** Consultant hired for 2 years

*** Includes editor, translator contracts as well as consultant to deal with China accession and reclassification of positions

¹ Posts cost shared with the ASCOBANS Secretariat

² Functions performed by the Deputy Executive Secretary

Trust Fund for the Convention of Conservation of Migratory Species of Wild Animals (Fund code: MSL)	
I. Statement of Financial Performance for the year ended 31 December 2015 (United States Dollars)	
Total 2015	
Revenue	
Assessed Contributions	2,727,538
Voluntary Contributions	460,867
Investment Revenue	2,909
Total Revenue	3,191,315
Expenses	
Employee salaries, allowances and benefits	1,770,508
Non-employee compensation and allowances	196,758
Supplies and consumables	3,232
Travel	121,903
Other Operating expenses	610,753
Other expenses	146,812
Programme Support costs	321,466
Total expenses	3,171,433
Surplus/(deficit) for the period	19,882
II. Statement of Financial Position as at 31 December 2015 (United States Dollars)	
Total 2015	
Current Assets	
Cash and Cash Equivalents	219,820
Short-term investments	677,874
Assessed contributions Receivable	278,420
Other Accounts Receivable	3,565
Advance transfers	56,457
Total Current Assets	1,236,136
Non-Current Assets	
Long-term investments	454,843
Property, Plant and Equipment	550
Total Non-Current Assets	455,393
Total Assets	1,691,529
Current Liabilities	
Accounts Payable and Accrued Payables	139,681
Employee Benefits	55,531
Other Liabilities	532,299
Total Current Liabilities	727,510
Non current Liabilites	
Total Liabilities	727,510
Net Assets	964,018
Total Liabilities & Net assets	1,691,529
III. Statement of Changes in Net Assets for the year ended 31 December 2015 (United States Dollars)	
Total 2015	
Net Assets:	
Accumulated surpluses/ (deficits) - unrestricted	444,136
Restated Balance	444,136
Excess/ (Deficit) of Revenue over expenditure for period	19,882
Reserves	500,000
Total Net Assets	964,018
 Annette Waweru Chief ACCOUNTS SECTION BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON	
04/08/2016	