



**CONVENTION ON
MIGRATORY
SPECIES**

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Agenda Item 14.1

EXECUTION OF THE CMS BUDGET 2024–2025

(as at 31 October 2025 / Prepared by the Secretariat)

Summary:

This document outlines the status of contributions to the Trust Fund as of 31 October 2025. It also provides an overview of the implementation of the CMS budget for 2024 and for the period January to October 2025, with projected expenditure until the end of December 2025, as requested by Resolution 14.2 *Financial and Administrative Matters*.

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

EXECUTION OF THE CMS BUDGET 2024–2025

Background

1. At its 14th meeting (COP14, Samarkand, 2024), the Conference of the Parties to the Convention on the Conservation of Migratory Species of Wild Animals (CMS) adopted the budget for the triennium 2024–2026 through Resolution 14.2 *Financial and Administrative Matters*.
2. The present report provides the Conference of the Parties with details of the status of assessed contributions to the CMS Trust Fund as of 31 October 2025. It also provides an overview of the implementation of the budget for 2024 and for the period from January to October 2025, with projected expenditure until the end of December 2025.
3. The overview shows that overall expenditure is on track. However, there are significant outstanding assessed contributions attributable to 2025 and prior years.

Status of assessed contributions

4. Article VII, paragraph 4 of the Convention requires each Party to contribute to the budget adopted by the COP, for a given financial period, according to the United Nations scale of assessment. COP14 approved assessed contributions amounting to €3,043,401 for 2024 and €3,066,292 for 2025.
5. As of 31 October 2025, 76.3 per cent of assessed contributions for 2025, which amount to €2,340,972, have been paid by 59 of the 133 Parties. The total unpaid pledges as of 31 October 2025 amount to €1,450,037 (€725,329 for 2025, €197,002 for 2024, €228,701 for the previous triennium 2021–2023, €156,591 for 2018–2020 and €142,412 for the period before 2018).
6. As shown in the table in Annex 1, out of a total of 133 Parties, 60 have not fully paid their assessed contributions to the Trust Fund for 2024, and 41 Parties have not paid their contributions for the previous triennium 2021–2023. Moreover, 26 Parties still have outstanding dues related to the triennium 2018–2020 and 16 Parties have outstanding arrears for the period before 2018.
7. In July 2025, the Secretariat sent a communication along with duly signed invoices to the Parties that had outstanding contributions for 2025, stating arrears for prior years as relevant. The invoices referred to paragraph 7 of Resolution 14.2, 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 communication also called the attention of concerned Parties to paragraph 11 of Resolution 14.2, 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 and receive financial support to attend the Convention's meetings. In the following months (August and October 2025), the Secretariat sent further reminders to the relevant Parties concerning their unpaid assessed contributions for 2025.
8. In accordance with paragraph 9 of Resolution 14.2, the Secretariat has continued to publish the status of assessed contributions of CMS Parties on the [CMS website](#) and has brought this to the attention of the Parties as required. It is updated monthly and published in the three languages of the Secretariat.

9. The Secretariat has continued to engage with UNEP's Corporate Services Division (CSD) to explore options for addressing arrears through UNEP. In particular, the Secretariat has been working to address requests from several Parties to make available a simplified mode of payment for small value assessed contributions, and as a means to clear payments in arrears. The issue was initially raised at CMS COP13, leading to ongoing discussions with the CSD and the United Nations Office in Nairobi (UNON) on establishing a more cost-effective method for settling small contributions.
10. Consequently, UNON's Budget and Financial Management Services approved a new set of guidelines for depositing contributions not exceeding US\$ 50,000 through UNDP country offices. The Secretariat sent [Notification 2024/021](#) in September 2024 to all Parties informing them of this alternative payment method for current assessed contributions and clearing arrears. The Secretariat also alerted, via a separate email, all CMS Parties with UNDP country offices concerning this new alternative method for settling their assessed contributions. The Secretariat has not received any request from Parties to utilize this new method of payment.

Budget implementation for 2024–2025

11. COP14 adopted the budget amounting to €3,043,401 for 2024, including 13 per cent Programme Support Costs (PSC). In April 2024, in line with paragraph 21 of Resolution 14.2, the Chair of the Standing Committee (StC) authorized the Secretariat to utilize savings from the Trust Fund balance to recruit a temporary Administrative Officer for nine months to cover administrative matters encountered by the Secretariat, up to the amount of €184,600. Furthermore, with the approval of the StC Chair, the remaining balance of the staff development budget from 2024 – amounting to €23,186 – was rephased to 2025. Accordingly, the total budget for 2024 has been revised to €3,204,815, including 13 per cent PSC.
12. In 2024, the total expenditure for the Secretariat amounted to €2,927,938 (an implementation rate of 91 per cent), with an unspent balance of €276,877, including PSC. This balance is mainly tied to unspent staff costs of €131,170 due to delays in recruiting a number of general service staff for the Secretariat and, to a lesser extent, to an unspent balance in contractual services of €47,306 due to the use of contractual commitments from previous years to cover current needs. The remaining balance, amounting to €66,548, relates to the operating costs for the Secretariat and for travel expenses for official missions of Secretariat staff and the 7th Meeting of the Sessional Committee of the Scientific Council (ScC-SC).
13. For 2025, COP14 adopted a budget amounting to €3,066,292, including 13 per cent PSC. During the implementation of the 2025 budget, the Secretariat was authorized to increase the 2025 budget by €486,291, plus 13 per cent PSC, from the Trust Fund balance, as described below:
 - a) In line with paragraph 21 of Resolution 14.2, and in accordance with the communication procedure established in Rule 5 of the Standing Committee Rules of Procedures, all members of the StC agreed to recruit a temporary Documents and Meetings Officer (P2) at a cost of €111,883 in 2025 and €57,060 for the following year.
 - b) In March 2025, the [56th meeting of the StC](#) authorized the Secretariat to hire temporary contractors in 2025 for four critical functions (administrative support for conference, information systems support, editing and proofreading, and aquatic programme of work implementation support) amounting to €194,180. Furthermore, the StC agreed to increase the 2025 budget for an Information Assistant amounting

- to €15,694 and for an IOSEA Programme Officer (€67,287) to enhance capacity for the Aquatic Species Team in the intersessional period and the lead-up and follow-up to COP15.
- c) As stated in paragraphs 154-165 of the [StC56 meeting report](#), the StC also agreed that the Secretariat could use €92,000 from the Trust Fund balance for updating the online database of species listed in CMS Appendices.
 - d) Lastly, in line with paragraph 21 of Resolution 14.2, the Chair of the StC agreed in August 2025 to settle the report writer's fee (€5,247) for the 6th meeting of the ScC-SC from the Trust Fund balance; the contract funds had been liquidated in 2024 and credited back to the Trust Fund before the payment could be finalized.
14. As per Resolution 14.2, the costs related to COP15 and the 8th meeting of the ScC-SC were budgeted for 2026. However, due to the confirmed timing of COP15 in March 2026, the Chair of the StC approved, in May and August 2025, the transfer of €525,025 from the 2026 budget to 2025 to enable the timely and efficient organization of the meetings. The transfer includes €99,553 for contractual services, €345,814 for servicing of governing bodies, €14,077 for the production of information material and €65,681 for travel to the ScC-SC meeting. In December 2025, the Chair of the StC further approved the transfer of €63,341 from the 2026 budget for staff travel to COP15 to 2025 to facilitate the planning mission of Secretariat staff for COP15.
 15. In line with paragraph 21 of Resolution 14.2, the Chair of the StC also authorized the Secretariat to transfer €68,943 from the 2026 budget to 2025 to cater for the CMS retreat in October 2025 (€21,119) and to facilitate increased participation of CMS staff members (€47,824) in international meetings relevant to CMS.
 16. This brings the total budget for 2025 to €4,381,746, including the rephrasing of funds from the 2024 budget for staff development as stated in paragraph 11.
 17. During the first ten months of 2025, there was an overall expenditure of 74 per cent of the total revised budget, amounting to €3,252,977, including 13 per cent PSC. The breakdown is as follows:
 - a) Expenditure on staff (professional and general support staff) amounted to €2,165,065 against a budget of €2,493,919.
 - b) Expenditure on contractual services amounted to €356,562, covering all the contractual commitments for the translation of meeting documents, recruitment of individual contractors and the online database of species, as agreed by the StC.
 - c) Expenditure on operating costs was €200,663 from January to October 2025. The majority of this was used to cover the 2025 annual cost of information technology services provided by United Nations Volunteers at the Bonn duty station, the cost of the CMS retreat in October 2025 and the apportioned cost of Umoja in 2025. It also includes the purchase of office supplies and non-expendable equipment, namely laptops, to facilitate the operations of the Secretariat.
 - d) From January to October 2025, expenditure on travel amounted to €156,451 against a budget of €277,076. This largely relates to Secretariat staff travel and the actual cost of StC56 meeting, which took place in Bonn from 25 to 27 March 2025. It also includes commitments to cover the cost of travel for eligible members to the 8th meeting of the ScC-SC in Bonn from 15 to 18 December 2025.

18. For the period from November to December 2025, it is projected that total expenditure will amount to €721,974, resulting in an overall implementation rate of 91 per cent.
- a) Expenditure on staff from November to December 2025 is projected to amount to €452,843, resulting in an estimated over-expenditure of €123,988 for 2025. The actual salary costs are significantly higher for professional (P) positions due to a number of factors, including rising staff costs from pensionable remuneration, normal in-grade salary increments and an increase in the proportion of accruals for After Service Health Insurance.
 - b) Expenditure on contractual services for the last two months of 2025 is projected to amount to €113,497, with an estimated unspent balance of €392,214. This balance relates primarily to the servicing of COP15, contractual services for translation, and temporary support for the Secretariat; therefore, the majority of this balance will be rephased to 2026 to meet the needs of COP15 in March 2026.
 - c) An estimated €9,517 will be incurred in December 2025 for the operational costs of the Secretariat, including ICT tools and office supplies. As a result, €34,202 will be left unspent by the end of December 2025.
 - d) It is projected that expenditure on travel will amount to €63,057 from November to December 2025 due to the 8th meeting of ScC-SC and official missions of Secretariat staff, including travel to COP15, resulting in an unspent balance of €57,568. Most of this balance will be rephased to 2026 to meet the needs of COP15 in March 2026.
19. By the end of December 2025, it is projected that the Secretariat's expenditure will amount to €3,974,951, with an estimated balance of €406,795, including PSC.
20. The Final Statement of Financial Performance and Financial Position for the year ending 31 December 2024, as prepared by the United Nations Office in Nairobi, is provided in Annex 3. The Interim Statement for the year ending 31 October 2025 is provided in Annex 4.

Trust Fund balance

21. At the closure of the UNEP accounts on 31 December 2023, the total fund balance for the CMS Trust Fund stood at €3,272,175, excluding an operating reserve of US\$ 500,000 and the contributions paid in advance for future years at that time.
22. Taking into account both received and yet to be paid contributions as of 31 December 2025, and estimated expenditure for the biennium 2024–2025, the Trust Fund balance at the end of December 2025 is projected to be €2,756,119, as shown in Table 1 below.

Table 1. Projected Trust Fund balance as of 31 Dec 2025 (in euros)

Opening balance as at 31 December 2023	3,272,175
Contributions received in 2024-2025 for prior triennium(s)	880,726
Contributions received for 2024 (paragraph 5)	2,846,399
Contributions received for 2025 (Annex 1)	2,340,972
Contributions reasonably expected to be received in Nov-Dec 2025	318,735
Expenditures reported in 2024 (Annex 2)	-2,927,938
Estimated expenditures for Jan-Dec 2025 (Annex 2)	-3,974,951
Projected Trust Fund balance as of 31 Dec 2025	2,756,119

23. While the Trust Fund balance is healthy, it still lacks unpaid contributions amounting to €1,450,037 as of 31 October 2025. If the level of arrears remains unchanged, it will impact on the Trust Fund balance in the following year. 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 actions

24. 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 OF THE CONVENTION ON THE CONSERVATION OF MIGRATORY SPECIES OF WILD ANIMALS (MSL)
Status of contributions as of 31 October 2025 (figures in euros)

No	Party	As at 1 January 2025		Pledges for 2025	As of 31 October 2025			
		Unpaid pledges for prior years	Advanced payments for 2025 & beyond		Collections in 2025 for prior years	Collections in 2025 for 2025	Unpaid pledges for prior year(s)	Unpaid pledges for 2025
		A	B		C	D	E	F=A-D
1	Afghanistan	2.185	-	423			2.185	423
2	Albania	1	-	565		565	1	-
3	Algeria	47	-	7.691	47	7.587	-	104
4	Angola	2.660	-	706			2.660	706
5	Antigua and Barbuda	283	-	141			283	141
6	Argentina	115.931	-	50.735	66.575		49.356	50.735
7	Armenia	0	-	494		494	-	-
8	Australia	-	148.960	148.960			-	-
9	Austria	(0)	-	47.913		47.913		-
10	Bahrain	9.980	-	3.810			9.980	3.810
11	Bangladesh	1.391	-	706	1.391	15	-	691
12	Belarus	(0)	-	2.893		2.893		-
13	Belgium	0	-	58.427				58.427
14	Benin	565	-	353			565	353
15	Bolivia (Plurinational State of)	5.883	-	1.341			5.883	1.341
16	Bosnia and Herzegovina	2.453	-	847	2.453	847	-	-
17	Brazil	173.496	-	142.044	173.496	142.044		-
18	Bulgaria	0	-	3.952		3.952		-
19	Burkina Faso	-	32	282		250	-	-
20	Burundi	128	-	71			128	71
21	Cabo Verde	70	-	71	70	53	-	18
22	Cameroon	7.135	-	917			7.135	917
23	Central African Republic	390	-	71			390	71
24	Chad	3.292	-	212			3.292	212
25	Chile	54.456	-	29.637	22.213		32.243	29.637
26	Congo	2.558	-	353			2.558	353
27	Cook Islands	0	2	71		69		-
28	Costa Rica	5.430	-	4.869	5.430	48	-	4.821
29	Côte d'Ivoire	-	16.501	1.552			-	-
30	Croatia	0	-	6.421		6.421		-
31	Cuba	50.174	-	6.704			50.174	6.704

No	Party	As at 1 January 2025		Pledges for 2025	As of 31 October 2025			
		Unpaid pledges for prior years	Advanced payments for 2025 & beyond		Collections in 2025 for prior years	Collections in 2025 for 2025	Unpaid pledges for prior year(s)	Unpaid pledges for 2025
		A	B		C	D	E	F=A-D
32	Cyprus	0	-	2.540		2.540		-
33	Czechia	0	23.992	23.992				-
34	Democratic Republic of the Congo	7.661	-	706			7.661	706
35	Denmark	0	-	39.022		39.022		-
36	Djibouti	1.056	-	71			1.056	71
37	Dominican Republic	176	-	4.728	176	4.508	-	220
38	Ecuador	35.104	-	5.433	(98)		35.202	5.433
39	Egypt	9.735	-	9.808	9.735	9.808	-	-
40	Equatorial Guinea	7.972	-	847			7.972	847
41	Eritrea	70	-	71	70	71		-
42	Estonia	(0)	-	3.105		3.105		-
43	Eswatini	409	-	141	409	141	0	-
44	Ethiopia	150	-	706			150	706
45	European Union	0	-	76.657		76.657		-
46	Fiji	280	-	282	163		117	282
47	Finland	0	-	29.425		29.425		-
48	France	-	-	304.693		304.693	-	-
49	Gabon	13.317	-	917			13.317	917
50	Gambia	454	-	71			454	71
51	Georgia	0	-	565		565		-
52	Germany	0	-	431.214		431.214		-
53	Ghana	4.231	-	1.694			4.231	1.694
54	Greece	48.992	-	22.933	26.230		22.762	22.933
55	Guinea	1.142	-	212			1.142	212
56	Guinea-Bissau	2.339	-	71			2.339	71
57	Honduras	2.845	-	635	2.230		615	635
58	Hungary	0	-	16.088		16.088		-
59	India	73.118	-	73.668	73.118		-	73.668
60	Iran (Islamic Republic of)	159.536	-	26.179			159.536	26.179
61	Iraq	13.285	-	9.032	13.285	9.032	-	-
62	Ireland	30.746	-	30.977	30.746	30.977	-	-
63	Israel	39.291	-	39.586	39.291		-	39.586
64	Italy	0	-	225.027				225.027
65	Jordan	1.541	-	1.552	1.541	1.552	-	-
66	Kazakhstan		-	9.385	(512)	9.385	512	-
67	Kenya	2.101	-	2.117	2.101	2.117	-	-
68	Kyrgyzstan	140	-	141			140	141

No	Party	As at 1 January 2025		Pledges for 2025	As of 31 October 2025			
		Unpaid pledges for prior years	Advanced payments for 2025 & beyond		Collections in 2025 for prior years	Collections in 2025 for 2025	Unpaid pledges for prior year(s)	Unpaid pledges for 2025
		A	B		C	D	E	F=A-D
69	Latvia	3.502	-	3.528	3.502	3.528	-	-
70	Lebanon	11.731	-	2.540	3.368		8.363	2.540
71	Liberia	406	-	71	388		18	71
72	Libya	103.095	-	1.270			103.095	1.270
73	Liechtenstein	0	-	706		706		-
74	Lithuania	5.393	-	5.433	5.393	5.433	-	-
75	Luxembourg	1	-	4.798		4.798	1	-
76	Madagascar	0	7	282				275
77	Malawi	283	-	141			283	141
78	Maldives	-	-	282			-	282
79	Mali	1.461	-	353			1.461	353
80	Malta	(0)	-	1.341		1.341		-
81	Mauritania	897	-	141			897	141
82	Mauritius	(0)	-	1.341				1.341
83	Monaco	0	-	776		776		-
84	Mongolia	1.259	-	282	1.253		6	282
85	Montenegro	291	-	282	280	282	11	-
86	Morocco	3.852	-	3.881	3.852	3.881		-
87	Mozambique	818	-	282			818	282
88	Netherlands	(0)	-	97.166		97.166		-
89	New Zealand	0	-	21.804		21.804		-
90	Niger	3.169	-	212			3.169	212
91	Nigeria	112.322	-	12.843			112.322	12.843
92	North Macedonia	490	-	494			490	494
93	Norway	(0)	-	47.913		47.913		-
94	Pakistan	25.855	-	8.044	10.916		14.939	8.044
95	Palau	-	3.880	71			-	-
96	Panama	9.764	-	6.351	6.182		3.582	6.351
97	Paraguay	(0)	-	1.835				1.835
98	Peru	2.612	-	11.502	2.612	6.836	-	4.666
99	Philippines	(0)	-	14.959		14.959		-
100	Poland	(0)	-	59.062		59.062		-
101	Portugal	(0)	-	24.909		24.909		-
102	Republic of Moldova	501	-	353	501	353	-	-
103	Romania	0	-	22.016				22.016
104	Rwanda	210	-	212			210	212
105	Samoa	70	-	71			70	71

No	Party	As at 1 January 2025		Pledges for 2025	As of 31 October 2025			
		Unpaid pledges for prior years	Advanced payments for 2025 & beyond		Collections in 2025 for prior years	Collections in 2025 for 2025	Unpaid pledges for prior year(s)	Unpaid pledges for 2025
		A	B		D	E	F=A-D	G=C-B-E
106	Sao Tome and Principe	1.149	-	71			1.149	71
107	Saudi Arabia	20	-	83.547			20	83.547
108	Senegal	2.725	-	494	2.160		565	494
109	Serbia	0	-	2.258		2.258		-
110	Seychelles	140	-	141			140	141
111	Slovakia	10.856	-	10.937	10.856	10.937	-	-
112	Slovenia	(0)	-	5.575		5.575		-
113	Somalia	2.339	-	71			2.339	71
114	South Africa	17.089	-	17.217	17.089	17.217		-
115	Spain	0	-	150.583		150.583		-
116	Sri Lanka	(0)	-	3.175		3.175		-
117	Sweden	(0)	-	61.461		61.461		-
118	Switzerland	(0)	-	80.019		80.019		-
119	Syrian Arab Republic	17.059	-	635			17.059	635
120	Tajikistan	931	-	212			931	212
121	Togo	700	-	141			700	141
122	Trinidad and Tobago	2.591	-	2.611	2.591	2.611	-	-
123	Tunisia	10.617	-	1.341	1.538		9.079	1.341
124	Turkmenistan	8.848	-	2.399			8.848	2.399
125	Uganda	1.611	-	706	1.611	706	-	-
126	Ukraine	(0)	-	3.952				3.952
127	United Arab Emirates	0	-	44.808		44.808		-
128	United Kingdom of Great Britain and Northern Ireland	(0)	-	308.715		308.715		-
129	United Republic of Tanzania	3.289	-	706			3.289	706
130	Uruguay	6.443	-	6.492			6.443	6.492
131	Uzbekistan	(0)	-	1.905				1.905
132	Yemen	5.676	-	565	5.307		369	565
133	Zimbabwe	579	-	494	579	494	-	-
	Total	1.274.849	193.374	3.066.301	550.138	2.166.356	724.708	725.329

ANNEX 2

IMPLEMENTATION OF THE 2024-2025 BUDGET AS AT 31 OCTOBER 2025
(figures in euros)

Object of Expenditures	Revised budget for 2024		Actual Expenditure for 2024	Revised budget for 2025				Est Expenditure for 2025		Est Balance for 2025
	Approved by COP14	Draw down from TF/ rephasing		Approved by COP14	Rephased from 2024	Draw down from TF	Transfer from 2026 budget	Jan-Oct Actual	Nov-Dec Estimate	
Staff Costs										
Professional Staff	1,655,509	163,363	1,889,169	1,688,619		179,170		1,739,799	351,379	-223,390
General Support Staff	599,160		397,693	610,436		15,694		425,265	101,464	99,401
Sub-total _Staff costs	2,254,669	163,363	2,286,862	2,299,055		194,864		2,165,065	452,843	-123,988
Contractual Services										
Contractual services (translations and report writing)	95,687		45,988	97,601		5,247	99,553	112,715	21,200	68,486
Servicing of Governing Bodies							345,814	24,219	47,406	274,189
Information Material Production	13,530		15,923	13,801			14,077	5,006	20,479	2,393
Temporary Support						194,180		124,922	23,412	45,846
CMS Online Database of species						92,000		89,700	1,000	1,300
Sub-total _Contractual Services	109,217	-	61,911	111,402		291,427	459,444	356,562	113,497	392,214
Operating Costs										
ICT Tools, Website Development and Maintenance	7,036		6,861	7,177				2,231	4,946	-
Staff Development (training, retreats etc.)	20,824	-20,519	305	23,918	20,519		21,119	63,222	2,071	263
Information Technology Services (UNV)	75,770		55,380	77,285				74,653		2,632
Office Automation Services (printer leases, hosting etc.)	10,824		-	11,040				5,112		5,929
Communication and Courier Services	10,000		2,941	10,200				1,871		8,329
Miscellaneous	4,046		454	4,127				1,452		2,675
Umoja	50,000		43,201	51,000				39,444		11,556
Sub-total _Operating Costs	178,500	-20,519	109,141	184,748	20,519		21,119	187,985	7,017	31,383

Object of Expenditures	Revised budget for 2024		Actual Expenditure for 2024	Revised budget for 2025				Est Expenditure for 2025		Est Balance for 2025
	Approved by COP14	Draw down from TF/ rephasing		Approved by COP14	Rephased from 2024	Draw down from TF	Transfer from 2026 budget	Jan-Oct Actual	Nov-Dec Estimate	
Supplies										
Office Supplies	6,278		2,797	6,404				1,225	2,500	2,679
Sub-total_Office Supplies	6,278	-	2,797	6,404				1,225	2,500	2,679
Equipment										
Non-expendable Equipment	11,366		10,732	11,593				11,453	0	140
Sub-total_Equipment	11,366	-	10,732	11,593				11,453	0	140
Travel										
Staff Travel	68,951		62,700	70,330			47,824	108,478	9,676	-
Staff Travel - COP15	-		-	-			63,341		10,000	53,341
Standing Committee meetings	-		-	30,000				25,773	-	4,227
Scientific Council meetings	64,295		56,953	-			65,581	22,200	43,381	-
Sub-total_Travel	133,246	-	119,653	100,330			176,746	156,451	63,057	57,568
Total	2,693,276	142,844	2,591,095	2,713,532	20,519	486,291	657,309	2,878,741	638,915	359,996
Programme Support Costs	350,126	18,570	336,842	352,759	2,667	63,218	85,450	374,236	83,059	46,799
Grand total	3,043,401	161,414	2,927,938	3,066,291	23,186	549,509	742,759	3,252,977	721,974	406,795



Migratory Species of Wild Animals

Trust fund for the Convention on the Conservation of

40MSL)

(Fund code:

I. Interim Statement of Financial Performance for the year ended 31 December 2024
(United States Dollars)

Total

	Total
Revenue	
Assessed Contributions	3,262,787
Voluntary Contributions	23,598
Other Revenue	23,434
Investment Revenue	220,952
Total Revenue	3,530,771
Expenses	
Employee salaries allowances and benefits	2,670,933
Non-employee compensation and allowances	96,777
Grants and other transfers	30,475
Supplies and consumables	404
Exchange Losses from FERM	0
Travel	98,746
Other operating expenses	238,358
Expected credit loss allowance for doubtful receivables	177,320
Other expenses	153
Programme support expenses	380,618
Net Foreign exchange losses	78,629
Total expenses	3,772,412
Surplus/(deficit) for the period	(241,641)

II. Interim Statement of Financial Position as at 31 December 2024
(United States Dollars)

Total

	Total
Current Assets	
Cash and Cash equivalents	4,597,375
Assessed contributions receivable	432,645
Voluntary contributions receivable	244
Other receivables	3,834
Other assets	126,939
Total Current Assets	5,161,036
Non-Current Assets	
Property plant and equipment	550
Total Non-Current Assets	550
Total Assets	5,161,586
Current Liabilities	
Accounts payable and accrued liabilities	54,906
Advance receipts	274,532
Employee benefits liabilities	72,053
Total Current Liabilities	401,491
Non Current Liabilities	
Employee benefits Liabilities	
Total Non current Liabilities	
Total Liabilities	401,491
Net of Total Assets and Total Liabilities	4,760,095
Net Assets:	
Accumulated surpluses/ (deficits) - unrestricted	4,265,431
Reserves	494,665
Total Net Assets	4,760,095

III. Interim Statement of Changes in Net Assets for the year ended 31 December 2024
(United States Dollars)

Total

	Total
Net Assets at the Beginning of the Period	4,993,480
Changes in net asset accumulated surplus – unrestricted	-
Changes in net asset reserve - unrestricted	8,256
Surplus/(deficit) for the period	(241,641)
Total Net Assets at the End of the Period	4,760,095

for Maryanne Kagoro

Maryanne Kagoro
Chief, Accounts Section, BFMS
UNON



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

04/11/2025



**Trust fund for the Convention on the Conservation of
Migratory Species of Wild Animals
(Fund code: 40MSL)**

**I. Interim Statement of Financial Performance for the year ended 31 October 2025
(United States Dollars)**

	Total
Revenue	
Assessed Contributions	3,128,879
Voluntary Contributions	1,000
Investment Revenue	121,472
Total Revenue	3,251,351
Expenses	
Employee salaries allowances and benefits	2 307 991
Non-employee compensation and allowances	37 249
Grants and other transfers	38
Supplies and consumables	1 243
Travel	135 049
Other operating expenses	204 912
Expected credit loss allowance for doubtful receivables	(837 528)
Other expenses	365
Programme support expenses	366 619
Net Foreign exchange losses	(218 739)
Total expenses	1,997,199
Surplus/(deficit) for the period	1,254,152

**II. Interim Statement of Financial Position as at 31 October 2025
(United States Dollars)**

	Total
Current Assets	
Cash and Cash equivalents	4,528,730
Assessed contributions receivable	1,554,778
Voluntary contributions receivable	245
Other receivables	3,839
Advance Transfers	40,000
Other assets	151,242
Total Current Assets	6,278,835
Non-Current Assets	
Property plant and equipment	550
Total Non-Current Assets	550
Total Assets	6,279,385
Current Liabilities	
Accounts payable and accrued liabilities	16,850
Advance receipts	213,218
Employee benefits liabilities	29,734
Total Current Liabilities	259,802
Non Current Liabilities	
Employee benefits Liabilities	
Total Non current Liabilities	
Total Liabilities	259,802
Net of Total Assets and Total Liabilities	6,019,583
Net Assets:	
Accumulated surpluses/ (deficits) - unrestricted	5,519,583
Reserves	500,000
Total Net Assets	6,019,583

**III. Interim Statement of Changes in Net Assets for the year ended 31 October 2025
(United States Dollars)**

	Total
Net Assets at the Beginning of the Period	4,760,095
Changes in net asset accumulated surplus – unrestricted	-
Changes in net asset reserve - unrestricted	5,335
Surplus/(deficit) for the period	1,254,152
Total Net Assets at the End of the Period	6,019,583

Maryanne Kagoro

Maryanne Kagoro
Chief, Accounts Section, BFMS
UNON



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