



**CONVENTION ON  
MIGRATORY  
SPECIES**

Distribution: General

UNEP/CMS/COP12/Doc.14.1  
23 August 2017

Original: English

12<sup>th</sup> MEETING OF THE CONFERENCE OF THE PARTIES  
Manila, Philippines, 23 - 28 October 2017  
Agenda Item 14.1

**EXECUTION OF THE CMS BUDGET DURING THE 2015-2017 TRIENNIUM**

*(Prepared by the Secretariat)*

Summary:

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

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

## EXECUTION OF THE CMS BUDGET DURING THE 2015-2017 TRIENNIUM

### Background

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

### Execution of the budget for the 2015-2017 triennium

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

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

#### **Status of New Parties' assessed contributions**

6. Four new Parties (Afghanistan in August 2015, Brazil in October 2015, the United Arab Emirates in May 2016 and Iraq in August 2016) acceded the Convention during the

triennium 2015-2017. Total new assessed contributions attributable to the four new Parties amount to €425,268, of which €660 has been paid by Afghanistan leaving €424,608 outstanding from the remaining three new Parties.

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

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

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

#### **Staff**

9. COP Resolution 11.1 provided a budget, excluding PSC, of €5,137,346 for staff for the triennium 2015-2017. From the reserve, StC44 in October 2015 agreed to increase personnel budget by €123,009 for replacing the P2 Associate Programme Officer dealing with Terrestrial Species while the incumbent was on maternity leave in 2016 and for increasing the funding of the part-time post of the P2 Associate Information Officer to full-time to strengthen the capacity of the Common Information Unit.
10. Estimated expenditure on staff for the triennium 2015-2017 amounted to €5,096,275 against the total personnel budget of €5,260,356 providing the estimated balance of €164,080 by end of December 2017.
11. Due to underestimated entitlements applied to the internationally recruited staff members, a total of five professional officers' estimated expenditure is foreseen to exceed the allocated budget by €218,872 by the end of December 2017. This over-expenditure relates to the staff line under budget items 1, 2, 10 and 14 in the table in Annex 2. However, savings of €229,529 are expected from salaries of other professionals due to the reasons stated below:
  - P2 Associate Programme Officer dealing with Terrestrial Species (budget item 12) : the incumbent was on special leave without pay for three months in 2015. During this period, no salary was paid, therefore a total of €20,398 was saved in 2015. For 2016, the Secretariat pursued the recruitment of a new staff member to cover the incumbent on maternity leave in anticipation of having a three- month overlapping period. For this purpose, €30,677 was additionally authorized by StC44 in 2016 but it was not used at all since the new staff member only came on board in May 2016 whereas the incumbent was already on maternity leave starting from April. Additionally, due to the entry-level salary scale as well as differences in the staff entitlement applied to new staff, €30,756

was estimated to be underspent by end of December 2017. In overall, total savings are estimated at €81,831 for the P2 Associate Programme Officer for entire triennium.

- The P2 Associate Programme Officer dealing with the Central Asian Mammals Initiative (budget item 13): While the recruitment of P2 officer was under way, two short-term individual consultants were recruited to cover the position in 2015 and 2016 respectively. Since staff entitlements such as UN pension fund, medical insurance, etc are not applicable to the consultant which resulted in savings of €46,734 for the period 2015-2016. Because the P2 officer was only recruited in March 2017, €3,350 was saved in addition to savings recorded in 2015-2016.
  - Senior Adviser and Head of IOSEA Secretariat (budget item 9): A P3 Officer within the Secretariat acted as a Head of the IOSEA Secretariat while the incumbent was on special leave without pay until October 2015. The incumbent's salary at P5 level was mistakenly and fully charged in 2015 which resulted in over-expenditure in 2015. However, a correction was made in 2016 based on actual expenditure relating to the P5 salary of which the Secretariat's share was 12.5 per cent. It should be noted that the incumbent retired in October 2016 and no expenditure was reported in the last quarter of 2016. From January 2017, P2 Officer was acting as the Head of the IOSEA Secretariat with anticipation of special post allowance at P3 level starting from April 2017. Given the difference between the P5 and P3 salary in 2017 and with no salary being paid for the period for October-December 2016, the estimated balance shows savings of €15,736 by end of December 2017.
  - Head of the Capacity-building Unit (budget item 27): in 2015, the P4 salary line was overspent by €28,951 against the COP-approved budget due to underestimated staff entitlements. In August 2016, the post became vacant because the incumbent joined UN Environment's Law Division. A temporary P2 officer was recruited starting from October 2016 resulting in overall savings amounting to €81,878 explained by the salary difference between P4 and P2, and taking into account the reported over- expenditure in 2015.
12. Further savings were generated from the salaries of general support (GS) staff during the triennium. The concept of using one salary scale based on weighted average of two local salary scale (GS4/5 and GS6/7) has an impact to the difference between the approved budget and estimated expenditure. The individual differences of the support staff's entitlements, such as spouse and child allowances, and language and training allowances, were also among the reasons for the reduced support staff cost. However, it should be noted that estimated savings of the support staff by end of December 2017 might need to be reduced due to unexpected staff entitlements caused by illness, separation, or/and maternity leave.

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

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

### **Servicing of governing bodies**

14. COP Resolution 11.1 approved a budget, excluding PSC, of €487,318 for servicing governing bodies for the triennium 2015-2017. It covers all costs related to translation of meeting documents, report writing of the COP and relevant consultancy services required for the COP. Moreover, the budget covers all meeting-related costs such as travel of meeting participants, rental of technical equipment and cost of coffee breaks provided during governing bodies' meetings. Estimated expenditure of servicing of governing bodies

for the triennium 2015-2017 amounted to €450,973 providing the estimated balance of €36,345 by the end of December 2017. Out of all budget items under servicing of governing bodies, only the expenditure on Standing Committee meetings overran by €19,694 for the triennium due to the cost associated with translation of the meeting documents. This over-expenditure will be covered by the unused budget for COP12 travel of CMS staff since this element will be covered by the Government of the Philippines, which is providing a generous contribution relating to the cost of hosting the COP12 in Manila.

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

#### **Operating costs**

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

order to operate efficiently in the system. Four staff members attended the Umoja training courses, organized by UN Environment, in Paris and Geneva in 2015 which resulted in over-expenditure of €16,465 in overall in the staff development (training, retreat) budget line.

### Status of Trust Fund balance

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

**Table 1. Status of Trust Fund balance as at 31 December 2017**

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

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

### Recommended actions

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

<sup>1</sup> Based on the United Nations' operational rate of exchange on 31 December 2014 of 1US\$ = €0.82.

**Annex 1. Trust Fund for the Convention on Migratory Species of Wild Animals**  
**Status of Contributions as at 17 August 2017 (in Euros)**

No	Parties	Unpaid Pledges for 2016 & Prior Years	Advanced Payments for Future Years	Pledges for 2017	Collections in 2017 for 2016 & Prior Years	Collections in 2017 for 2017	Collections during 2017 for Future Years	Unpaid Pledges for 2016 & Prior Years	Unpaid Pledges for 2017	Advanced Payments for Future Years
		EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR
1	Albania	0	595	595				0	0	0
2	Algeria	0	0	8,136				0	8,136	0
3	Angola	0	595	595			567	0	0	567
4	Antigua & Barbuda	39	0	119				39	119	0
5	Argentina	22,231	0	25,657	22,231			0	25,657	0
6	Armenia	0	0	415		415		0	0	0
7	Australia	0	123,177	123,177				0	0	0
8	Austria	0	0	47,394		47,394		0	0	0
9	Bangladesh	0	0	595		595		0	0	0
10	Belarus	0	0	3,326		3,326		0	0	0
11	Belgium	12,007	0	59,271		59,271		12,007	0	0
12	Benin	0	144	179				0	36	0
13	Bolivia (Plurinational State of)	463	0	535	463			0	535	0
14	Bulgaria	0	0	2,791		2,791		0	0	0
15	Burkina Faso	338	0	179		122		338	57	0
16	Burundi	0	371	60				0		311
17	Cabo Verde	104	0	60				104	60	0
18	Cameroon	1,244	0	714				1,244	714	0
19	Chad	1,319	0	119				1,319	119	0
20	Chile	0	531	19,837				0	19,306	0
21	Congo	537	0	296	537	296		0	0	0
22	Cook Islands	0	60	60				0		0
23	Costa Rica	0	590	2,256				0	1,666	0
24	Côte d'Ivoire	0	22,792	654				0		22,138
25	Croatia	0	0	7,485		7,485		0	0	0
26	Cuba	26,782	0	4,099				26,782	4,099	0
27	Cyprus	0	0	2,791		2,791		0	0	0
28	Czech Republic	0	22,926	22,926				0	0	0
29	Dem. Rep. of the Congo	3,446	0	179				3,446	179	0
30	Denmark	0	75,169	40,089				0		35,080

No	Parties	Unpaid Pledges for 2016 & Prior Years	Advanced Payments for Future Years	Pledges for 2017	Collections in 2017 for 2016 & Prior Years	Collections in 2017 for 2017	Collections during 2017 for Future Years	Unpaid Pledges for 2016 & Prior Years	Unpaid Pledges for 2017	Advanced Payments for Future Years
31	Djibouti	557	0	60				557	60	0
32	Ecuador	4,403	0	2,614				4,403	2,614	0
33	Egypt	6,897	0	7,960				6,897	7,960	0
34	Equatorial Guinea	2,311	0	595				2,311	595	0
35	Eritrea	0	224	60				0		164
36	Estonia	0	0	2,375		2,375		0	0	0
37	Ethiopia	0	595	595				0	0	0
38	European Union	0	0	67,869		67,869		0	0	0
39	Fiji	0	179	179				0	0	0
40	Finland	0	0	30,823		30,823		0	0	0
41	France	0	0	332,176		332,176		0	0	0
42	Gabon	5,356	0	1,189				5,356	1,189	0
43	Gambia	0	45	60				0	15	0
44	Georgia	0	0	415		415		0	0	0
45	Germany	0	0	424,114		424,114		0	0	0
46	Ghana	0	831	831				0	(0)	0
47	Greece	101,911	0	37,893	69,078			32,833	37,893	0
48	Guinea	1,219	0	60	1,219	60		0	0	0
49	Guinea-Bissau	1,840	0	60				1,840	60	0
50	Honduras	0	62	475				0	413	0
51	Hungary	0	0	15,797		15,797		0	0	0
52	India	34,302	0	39,554				34,302	39,554	0
53	Iran (Islamic Republic of)	39,932	0	21,143	18,319			21,613	21,143	0
54	Ireland	0	24,827	24,827				0	0	0
55	Israel	0	0	23,518				0	23,518	0
56	Italy	0	0	264,174				0	264,174	0
57	Jordan	1,776	0	1,306				1,776	1,306	0
58	Kazakhstan	0	0	7,186		7,186		0	0	0
59	Kenya	0	771	771				0	0	0
60	Kyrgyzstan	0	119	119			119	0	0	119
61	Latvia	0	0	2,791		2,791		0	0	0
62	Liberia	329	0	60	329	60	32	0	0	32
63	Libya	66,031	0	8,435				66,031	8,435	0
64	Liechtenstein	0	0	535		535		0	0	0
65	Lithuania	0	0	4,335		4,335		0	0	0

No	Parties	Unpaid Pledges for 2016 & Prior Years	Advanced Payments for Future Years	Pledges for 2017	Collections in 2017 for 2016 & Prior Years	Collections in 2017 for 2017	Collections during 2017 for Future Years	Unpaid Pledges for 2016 & Prior Years	Unpaid Pledges for 2017	Advanced Payments for Future Years
66	Luxembourg	8,906	0	4,811				8,906	4,811	0
67	Madagascar	0	199	179				0		20
68	Mali	840	0	239				840	239	0
69	Malta	0	950	950				0	0	0
70	Mauritania	637	0	119				637	119	0
71	Mauritius	0	771	771				0	0	0
72	Monaco	0	0	714		714		0	0	0
73	Mongolia	0	0	179		179		0	0	0
74	Montenegro	256	0	296				256	296	0
75	Morocco	0	0	3,681				0	3,681	0
76	Mozambique	0	179	179				0	0	0
77	Netherlands	0	98,234	98,234				0	0	0
78	New Zealand	0	15,026	15,026				0	0	0
79	Niger	2,105	0	119				2,105	119	0
80	Nigeria	9,309	0	5,345				9,309	5,345	0
81	Norway	0	0	50,541		50,541		0	0	0
82	Pakistan	0	1,139	5,049		3,910		0	0	0
83	Palau	0	4,380	60				0	0	4,320
84	Panama	0	0	1,545		1,513		0	32	0
85	Paraguay	58	0	595			0	58	595	0
86	Peru	0	3,397	6,950		3,553	1,532	0	0	1,532
87	Philippines	9,581	0	9,146	9,146			435	9,146	0
88	Poland	0	54,700	54,700				0	0	0
89	Portugal	50,956	0	28,152	24,393			26,563	28,152	0
90	Republic of Moldova	0	179	179				0	0	0
91	Romania	0	0	13,422		13,422		0	0	0
92	Rwanda	208	0	119				208	119	0
93	Samoa	0	42	60				0	18	0
94	Sao Tome & Principe	650	0	60				650	60	0
95	Saudi Arabia	44,397	0	51,314				44,397	51,314	0
96	Senegal	1,682	0	356	1,682	89		0	267	0
97	Serbia	0	0	2,375		2,375		0	0	0
98	Seychelles	0	60	60				0	0	0
99	Slovakia	0	10,156	10,156				0	0	0
100	Slovenia	0	5,940	5,940				0	0	0

No	Parties	Unpaid Pledges for 2016 & Prior Years	Advanced Payments for Future Years	Pledges for 2017	Collections in 2017 for 2016 & Prior Years	Collections in 2017 for 2017	Collections during 2017 for Future Years	Unpaid Pledges for 2016 & Prior Years	Unpaid Pledges for 2017	Advanced Payments for Future Years
101	Somalia	1,840	0	60				1,840	60	0
102	South Africa	0	22,093	22,093				0	0	0
103	Spain	0	0	176,571		176,571		0	0	0
104	Sri Lanka	0	1,485	1,485				0	0	0
105	Swaziland	312	0	179				312	179	0
106	Sweden	0	0	57,016				0	57,016	0
107	Switzerland	0	0	62,182		62,182		0	0	0
108	Syrian Arab Republic	8,009	0	2,139				8,009	2,139	0
109	Tajikistan	581	0	179	581	179		(0)	0	0
110	The FYR of Macedonia	2,309	0	475				2,309	475	0
111	Togo	104	0	60				104	60	0
112	Tunisia	8,119	0	2,139	3,726	2,139		4,393	0	0
113	Uganda	0	356	356				0	(0)	0
114	Ukraine	0	0	5,880				0	5,880	0
115	United Kingdom	0	0	307,588		307,588		0	0	0
116	United Republic of Tanzania	931	0	535	931	463		0	72	0
117	Uruguay	5,380	0	3,089	5,380			0	3,089	0
118	Uzbekistan	3,445	0	890	772			2,673	890	0
119	Yemen	1,752	0	595				1,752	595	0
120	Zimbabwe	0	119	119				0	0	0
	<b>Total</b>	<b>497,741</b>	<b>494,009</b>	<b>2,714,794</b>	<b>158,787</b>	<b>1,638,440</b>	<b>2,250</b>	<b>338,954</b>	<b>644,378</b>	<b>64,283</b>

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

No	Budget item	2015		2016			2017			2015 - 2017 TOTAL	
		BUDGET	EXPENDITURES <sup>3</sup>	Budget Approved by COP11	From TF reserve	EXPENDITURES <sup>3</sup>	Budget Approved by COP11	From TF reserve	EST. EXPENDITURES <sup>3</sup> (Jan-Dec)	BUDGET	ESTIMATED EXPENDITURE
<b>Executive Direction and Management</b>											
1	Executive Secretary <sup>1</sup> , 97%	169,794	222,068	173,190		194,589	176,653		147,449	519,637	564,107
2	Deputy Executive Secretary	157,059	147,732	160,200		156,941	163,404		202,596	480,663	507,269
3	Personal Assistant to the Executive Secretary	82,775	68,815	84,430		69,838	86,119		72,102	253,324	210,755
4	Secretary to Deputy Executive Secretary, 50%	32,155	42,459	32,798		43,408	33,454		46,680	98,407	132,548
5	Strategic Plan (Indicators, Companion Volume etc.)	15,000	0	15,000	17,699	23,376	15,000	17,699	57,022	80,398	80,398
6	Independent analysis of synergies in the CMS Family	50,000	42,928			(21,722)			13,050	50,000	34,257
	<b>Subtotal</b>	<b>506,783</b>	<b>524,002</b>	<b>465,618</b>	<b>17,699</b>	<b>466,430</b>	<b>474,630</b>	<b>17,699</b>	<b>538,900</b>	<b>1,482,429</b>	<b>1,529,333</b>
<b>Implementation Support</b>											
7	Head, Aquatic Species <sup>1</sup> , 85%	121,774	133,014	124,210		134,253	126,694		83,076	372,678	350,343
8	Associate Marine Mammals Officer <sup>1</sup> , 25%	22,551	0	23,002		21,821	23,463		44,350	69,016	66,171
9	Senior Advisor and Head of IOSEA, approx 12.5%	20,376	35,783	20,376		(14,883)	20,376		24,493	61,128	45,392
10	Head, Avian Species	143,264	172,014	146,129		157,467	149,051		151,547	438,444	481,028
11	Head <sup>2</sup> , Terrestrial Species	0	0	0	0	0	0		0	0	0
12	Associate Programme Officer	90,203	69,805	92,007	30,677	77,989	93,847		77,110	306,734	224,903
13	Associate Programme Officer, CAMI 50%	45,102	26,598	46,004		17,774	46,924		43,574	138,030	87,946
	<b>Subtotal</b>	<b>443,270</b>	<b>437,213</b>	<b>451,728</b>	<b>30,677</b>	<b>394,420</b>	<b>460,355</b>		<b>424,150</b>	<b>1,386,030</b>	<b>1,255,784</b>
<b>Scientific Advisory Services</b>											
14	Scientific Advisor	143,264	177,120	146,129		180,344	149,051		186,192	438,444	543,657
	<b>Subtotal</b>	<b>143,264</b>	<b>177,120</b>	<b>146,129</b>		<b>180,344</b>	<b>149,051</b>		<b>186,192</b>	<b>438,444</b>	<b>543,657</b>
<b>Conferences and Support Services</b>											
15	Head <sup>2</sup>	0	0	0		0	0		0	0	0
16	Programme Assistant (GS-5)	64,310	59,483	65,596		55,945	66,908		61,022	196,814	176,450
17	Secretary, 50%	32,155	24,500	32,798		25,460	33,454		30,947	98,407	80,906
18	Clerk, 50%	32,155	0	32,798		0	33,454		0	98,407	0
19	Secretary, 50%	32,155	32,638	32,798		29,309	33,454		33,057	98,407	95,004
20	Secretary, 50%	32,155	38,930	32,798		42,097	33,454		45,326	98,407	126,353
	<b>Subtotal</b>	<b>192,930</b>	<b>155,550</b>	<b>196,789</b>		<b>152,811</b>	<b>200,724</b>		<b>170,351</b>	<b>590,443</b>	<b>478,712</b>
<b>Resource Mobilization and Interagency Affairs</b>											
21	Associate Partnerships and Fundraising Officer	90,203	88,899	92,007		91,266	93,847		94,393	276,057	274,558
22	Associate Programme Officer, Western Hemisphere, 50%	-	-	-	-	-	-		0	-	0
	<b>Subtotal</b>	<b>90,203</b>	<b>88,899</b>	<b>92,007</b>		<b>91,266</b>	<b>93,847</b>		<b>94,393</b>	<b>276,057</b>	<b>274,558</b>

No	Budget item	2015		2016			2017			2015 - 2017 TOTAL	
		BUDGET	EXPENDITURES <sup>3</sup>	Budget Approved by COP11	From TF reserve	EXPENDITURES <sup>3</sup>	Budget Approved by COP11	From TF reserve	EST. EXPENDITURES <sup>3</sup> (Jan-Dec)	BUDGET	ESTIMATED EXPENDITURE
<b>Information Management, Communication and Outreach</b>											
23	Associate Information Officer, 50%	45,102	77,378	46,004	46,015	63,534	46,924	46,317	88,885	230,362	229,797
24	Senior Information Assistant	82,775	72,807	84,430		74,388	86,119		78,665	253,324	225,860
25	Administrative Assistant	64,310	53,699	65,596		55,302	66,908		68,397	196,814	177,399
26	ICT Tools, Website Development and Maintenance	6,500	5,684	6,500		642	6,500		13,175	19,500	19,500
	<b>Subtotal</b>	<b>198,687</b>	<b>209,569</b>	<b>202,530</b>	<b>46,015</b>	<b>193,866</b>	<b>206,451</b>	<b>46,317</b>	<b>249,122</b>	<b>700,000</b>	<b>652,557</b>
<b>Capacity Building</b>											
27	Head, Capacity Building	143,264	172,215	146,129		130,096	149,051		54,254	438,444	356,566
28	Secretary, 50%	32,155	55,323	32,798		40,154	33,454		43,787	98,407	139,263
	<b>Subtotal</b>	<b>175,419</b>	<b>227,538</b>	<b>178,927</b>		<b>170,250</b>	<b>182,505</b>		<b>98,041</b>	<b>536,851</b>	<b>495,829</b>
	<b>Subtotal (personnel)</b>	<b>1,679,056</b>	<b>1,771,280</b>	<b>1,712,228</b>	<b>76,692</b>	<b>1,647,093</b>	<b>1,746,063</b>	<b>46,317</b>	<b>1,677,903</b>	<b>5,260,356</b>	<b>5,096,275</b>
<b>Servicing of Governing Bodies</b>											
29	Contractual Services (translation, interpretation, etc.)						289,710		289,515	289,710	289,515
30	COP-12 travel of CMS Staff						53,061		0	53,061	0
31	Standing Committee Meetings (delegates etc.)	21,649	15,387	22,082		48,465	0		(427)	43,731	63,425
32	Scientific Council (delegates, intergov processes etc.)	50,408	0	50,408		58,031	0		40,002	100,816	98,033
	<b>Subtotal</b>	<b>72,057</b>	<b>15,387</b>	<b>72,490</b>		<b>106,495</b>	<b>342,771</b>		<b>329,090</b>	<b>487,318</b>	<b>450,973</b>
<b>Operating Costs</b>											
33	Contractual Services (translation etc.)	70,000	80,399	70,000		109,080	88,400		84,687	228,400	274,165
34	Secretariat Travel	66,300	87,301	66,300		58,723	63,700		62,710	196,300	208,734
35	Staff Development (training, retreats etc.)	15,400	42,935	10,000		(335)	10,000		9,266	35,400	51,865
36	Office Supplies	5,500	3,093	5,800		3,514	5,800		10,209	17,100	16,816
37	Non-expendable Equipment	10,000	7,709	10,500		9,494	10,500		13,410	31,000	30,613
38	Information Technology Services	70,000	52,258	70,000		0	70,000		193,944	210,000	246,202
39	Office Automation Services (printer leases, hosting etc.)	10,000	11,772	10,000		5,858	10,000		9,655	30,000	27,286
40	Information Material and Document Production	12,000	22,308	12,000		5,783	12,500		11,533	36,500	39,625
41	Communication and Courier Services	16,900	10,659	17,100		13,811	17,500		16,682	51,500	41,152
42	Miscellaneous	3,553	1,207	3,742		2,573	3,738		3,418	11,033	7,198
	<b>Subtotal</b>	<b>279,653</b>	<b>319,642</b>	<b>275,442</b>		<b>208,500</b>	<b>292,138</b>		<b>415,514</b>	<b>847,233</b>	<b>943,657</b>
										<b>0</b>	
	<b>Total</b>	<b>2,102,266</b>	<b>2,154,921</b>	<b>2,081,660</b>	<b>94,391</b>	<b>1,964,385</b>	<b>2,402,472</b>	<b>64,016</b>	<b>2,505,754</b>	<b>6,744,805</b>	<b>6,625,060</b>
	13% Programme Support Costs	273,295	280,140	270,616	12,271	255,370	312,321	8,322	325,748	876,825	861,258
	<b>Grand Total</b>	<b>2,375,561</b>	<b>2,435,060</b>	<b>2,352,275</b>	<b>106,662</b>	<b>2,219,755</b>	<b>2,714,793</b>	<b>72,338</b>	<b>2,831,502</b>	<b>7,621,629</b>	<b>7,486,318</b>

<sup>1</sup> Posts cost share with ASCOBANS Secretariat

<sup>2</sup> Functions performed by the Deputy Executive Secretary

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