



# CONVENTION ON MIGRATORY SPECIES

Distribution: General

UNEP/CMS/COP11/Doc.14.1  
22 August 2014

Original: English

11<sup>th</sup> MEETING OF THE CONFERENCE OF THE PARTIES  
Quito, Ecuador, 4-9 November 2014  
Agenda Item 14.1

## EXECUTION OF THE CMS BUDGET DURING THE 2012-2014 TRIENNIUM

*(Status as of 31 July 2014)*

### Summary:

The present report provides the Conference of the Parties with the status of contributions to the Trust Fund for assessed contributions as well as an overview of the implementation of the CMS budget during the 2012-2014 triennium as at 31 July 2014.

Parties are invited to take note of the document and to provide the Secretariat with any guidance as necessary.

The document should be considered in conjunction with: UNEP/CMS/COP11/Doc.14.3 on the proposed budget for the triennium 2015-2017.

## EXECUTION OF THE CMS BUDGET DURING THE 2012-2014 TRIENNIUM

(Prepared by the UNEP/CMS Secretariat)

### I. Introduction

1. The present report provides the Conference of the Parties with an overview of the implementation of the CMS budget during the 2012-2014 triennium as at 31 July 2014. The report also responds to CMS Res.9.14, Annex IV, paragraph 4 (e), which requested the Secretariat to provide Members of the Subcommittee on Finance and Budget with quarterly reports which identify and explain any projected expenditure that differs from the approved budget by more than 20 per cent for staff costs and non-staff costs relating to each activity, together with a proposed approach for managing any such projected over-expenditure. Subsequently at its 41<sup>st</sup> Meeting (StC40), the Standing Committee decided that financial reports be produced biannually.

### II. Status of the Trust Fund for Assessed Contributions as at 31 December 2013

2. At the closure on the UNEP accounts on 31 December 2013, the Fund Balance for the CMS Trust Fund for assessed contributions stood at €1,229,893<sup>1</sup> comprising a Trust Fund surplus of €867,393 and an operating reserve of €362,500 (see Table 1 below).

Table 1

#### Trust Fund Balance

<i>Trust Fund Balances (as at 31 December 2013)</i>	<i>Euro</i>
Trust Fund Balance at 31 December 2013 (excluding operating reserve)	867 393
Operating Reserve	362 500
<b>Total Reserves</b>	<b>1 229 893</b>

Table 2

#### Commitments on the Fund Balance

<i>Commitments on the Trust Fund Balances (as at 31 December 2013)</i>	<i>Euro</i>
Rephasal of savings from Staff and Operations in 2012/13 into 2014 (as per StC decisions)	183 059
Rephasal of 2012/13 unspent activity budgets into 2014	276 860
<b>Total rephasals from 2012/13 into 2014</b>	<b>459 919</b>
Programme Support Costs (13%)	59 789
<b>Total rephasals from 2012/13 into 2014 including PSC</b>	<b>519 708</b>
Drawdown on Fund balance to fund 2014 budget	130 000
<b>Subtotal</b>	<b>130 000</b>
<b>Total</b>	<b>649 708</b>
<b>Unencumbered Trust Fund Balance</b>	<b>217 685</b>

3. Although the Trust Fund surplus stood at €867,393 (excluding the Operating Reserve) on 31 December 2013, commitments on the Fund Balance to fund the 2014 budget amounted to €649,708 (see Table 2 above). In this regard, the Standing Committee approved the use of savings from staff and operations in 2012/13 which amounted €183,059 to fund: (a) the continuation of the P-2 posts of Associate Information Officer and Associate Programme Officer supporting instruments in Central Asia until the end of 2014 which are estimated to cost €176,868 in 2014; and (b) the remainder amounting to €6,191 for priority activities. In addition, a total of €276,860 unspent on activities in 2012/13 was carried

<sup>1</sup> Based on the United Nations' operational rate of exchange on 31 December 2013 of 1US\$ = €0.725.

forward in their respective activity budget lines in 2014. Taking into account Programme Support Costs of €59,789 on the aforementioned rephasals and the COP-10 decision to utilize €130,000 from the reserve to fund the 2014 budget, the total commitments on the Fund Balance amounted to €649,708 leaving an unencumbered Fund Balance of €217,685.

4. While the Trust Fund had a positive unencumbered balance of €217,685 at 31 December 2013, it should be noted that the Fund Balance includes unpaid pledges which stood at €345,981 on 31 December 2013. Of concern is the level of year end balances of unpaid pledges. As shown in Table 3, unpaid pledges constitute a significant proportion of the Operating Reserve (€362,500) which is intended to provide cash-flow pending the receipt of pledges in a given year. Liquidity of the Fund is therefore largely reliant on carryovers of unspent funds from prior fiscal years within the budget period.

Table 3  
Closing Balances of Unpaid Pledges on 31 December during the Previous 5 Years

	2009	2010	2011	2012	2013
Year-end balance of Unpaid Pledges	238 084	195 692	189 057	249 789	345 981

5. The status of unpaid pledges for 2013 and prior years is provided in Table 4. The table shows that the level of unpaid pledges for 2013 and prior years has fallen markedly from €345,981 on 31 December 2013 to €204,964 on 31 July 2014. However, the level remains of concern as it still constitutes approximately 57 per cent of the Operating Reserve. It is worth noting that 90 per cent of the outstanding contributions for 2013 and prior years are due from 11 of the 37 Parties with arrears. In order to redress this situation, the Secretariat has redoubled its efforts to encourage the payment of arrears by sending personalized letters to Parties in arrears in May 2014 and resending outstanding invoices in July 2014.

Table 4  
Status of Unpaid Pledges for 2013 and Prior Years

Party	31-Dec 2013	31-Jul 2014	Party	31-Dec 2013	31-Jul 2014	Party	31-Dec 2013	31-Jul 2014
<b>Africa</b>			Zimbabwe	214	214	Mongolia	92	0
Libya	44 636	44 636	Liberia	173	173	<b>Europe</b>		
Algeria	11 454	11 454	Benin	388	0	Belgium	26 657	26 657
Tunisia	4 706	4 706	Burundi	116	0	Portugal	23 559	23 559
Dem. Rep. of Congo	2 978	2 978	Gambia	89	0	Malta	1 521	1 521
Gabon	2 558	2 558	Togo	250	0	The FYR of Macedonia	1 117	1 117
Niger	1 793	1 793	<b>Asia</b>			Romania	8 160	0
Guinea-Bissau	1 684	1 684	Iran, Islamic Rep.	30 777	30 777	<b>Oceania</b>		
Somalia	1 684	1 684	Israel	17 703	17 703	Cook Islands	342	342
Kenya	1 074	1 074	Syrian Arab Rep.	2 983	2 983	Palau	277	277
Guinea	1 011	1 011	Uzbekistan	2 414	2 414	Philippines	16	0
Chad	1 007	1 007	Pakistan	7 374	1 617	<b>South and Central America &amp; Caribbean</b>		
Equatorial Guinea	860	860	Jordan	645	645	Cuba	15 952	15 952
Senegal	751	751	Yemen	197	197	Honduras	814	506
Sao Tome & Principe	494	494	Tajikistan	165	165	Paraguay	1 398	345
Djibouti	401	401	Saudi Arabia	38 265	65	Argentina	13 232	0
Mauritania	377	377	Kazakhstan	227	0	Uruguay	1 245	0
Mali	268	268	India	71 883	0	<b>Grand Total</b>	<b>345 981</b>	<b>204 964</b>

### III. Status of Contributions

6. Annex I provides the status of contributions to the Trust Fund for assessed contributions to the Convention. In Resolution 10.1, Parties approved a budget of €2,674,015 for 2014, of which €2,544,015 was to be funded from Parties' assessed contributions and €130,000 from the Trust Fund balance.

7. As shown in Annex I, the assessed contributions for 2014 amounted to €2,544,570 – an increase of €555 over the approved assessed contributions. The increase is due to the accession of Zimbabwe in

June 2012, Swaziland in January 2013, Fiji in April 2013 and Kyrgyzstan in May 2014, whose assessed contributions in 2014 were €156, €156, €208 and €35 respectively.

8. Whereas paragraph 9 of Resolution 10.1 urges Parties to pay their contributions not later than March in the year to which they relate, only 64 of the 120 Parties had no outstanding contributions as of 31 July 2014. Annex I shows that the total outstanding contributions stood at €783,389 of which €578,425 related to 2014 and €204,964 related to 2013 and prior years.

#### IV. Budget Implementation – Staff and Operations

9. The status of budget implementation for budget lines relating to staff and operations as at 31 July 2014 is provided in Annex II<sup>2</sup>. COP Resolution 10.1 provided a budget (excluding Programme Support Costs) for staff and operations of €1,730,600 for 2012, €1,763,130 for 2013 and €1,793,598 for 2014. Savings on these lines amounted to €253,408 in 2012 and €39,243 in 2013 and as explained below, these savings were rephased into 2013 and 2014.

10. StC40 authorized the use of the 2012 savings to fund: (i) an extension of the Junior Professional Officer (JPO) responsible for the CMS Family website from September 2012 to December 2013 and (ii) the JPO supporting CMS instruments in Central Asia from October 2013 to December 2014. When effecting this decision, it emerged that JPO contracts could not be extended beyond the fourth anniversary of their entry on duty. In view of this, the 2012 savings were allocated to fund the fourth years of the aforementioned JPOs and, with the authorization of the Chair of the Standing Committee, the remaining savings were reallocated to fund a one-year (Oct 2013 to Oct 2014) temporary position of Associate Information Officer<sup>3</sup> to continue the work on the CMS Family website. As shown in the Table 5, of the €253,408 savings from 2012, expenditures of €25,768 were incurred in 2012 and of the remaining €227,640 allocated for 2013/14, €83,824 were expended in 2013 with the balance of €143,816 carried forward into 2014.

Table 5  
2012 Savings Rephased into 2013 and 2014

<i>Line</i>	<i>Description</i>	<i>2012 Expenditure</i>	<i>2013 Expenditure</i>	<i>Balance rephased into 2014</i>	<i>Total</i>
1112	Junior Professional Officer, CMS family website (4th year, Sep 2012 to Sep 2013)	25 768	51 218		76 986
1113	Junior Professional Officer, Supporting CMS Instruments in Central Asia (4th year, Oct 2013 to Sep 2014)		16 787	71 424	88 211
1114	Associate Information Officer (temporary position, created for 1 year, Oct 2013 to Oct 2014)		15 819	72 392	88 211
<b>Total</b>		<b>25 768</b>	<b>83 824</b>	<b>143 816</b>	<b>253 408</b>

11. StC41 authorized the use of 2013 savings on staff and operations as follows: (i) to provide a temporary position for the period October–December 2014 to continue the support for CMS instruments in Central Asia; (ii) to continue the temporary position of Associate Information Officer until 31 December 2014; and (iii) to support priority activities (with any remaining savings). At the closure of 2013 accounts, 2013 savings on staff and operation lines amounted to €39,243. These savings are presently allocated as per Table 6 below. However, the Secretariat will continue to monitor actual expenditure on lines 1113 and 1114 and reallocate any savings to priority activities as per the decision of StC41.

<sup>2</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: 2012, 1 US\$ = €0.7777; 2013, 1 US\$ = €0.7549 and 2014, 1 US\$ = €0.7306.

<sup>3</sup> The position of Associate Information Officer was approved by COP-10 (Resolution 10.1 Annex II) for extra-budgetary funding.

Table 6  
Savings as of 31 December 2013 rephased into 2014

<i>Line</i>	<i>Description</i>	<i>2012/13 rephased into 2014</i>	<i>Use of 2013 Savings</i>	<i>2014 Budget</i>	<i>2014 Expenditure (as of 31 Jul 2014)</i>
1113	Support to CMS Instruments in Central Asia (Continuation of JPO position to Oct 2014 and temporary support from Oct to Dec 2014)	71 424	17 010	88 434	36 880
1114	Associate Information Officer (temporary position (continuation from Oct to Dec 2014))	72 392	16 042	88 434	43 068
	Priority Activities in 2014		6 191	6 191	
	<b>Total</b>	<b>143 816</b>	<b>39 243</b>	<b>183 059</b>	<b>79 948</b>

12. Thus far in the triennium, the overall expenditure on staff and operations budget lines were within overall budgetary allocations and it is projected that the triennial allocations will be fully expended by 31 December 2014. However, a few budget lines had notable over-expenditures as explained below.

13. The post of Associate Scientific Support Officer (line 1107) incurred an expenditure of €147,166 against a budget of €86,700 in 2013. The over-expenditure arose because in October 2012, the incumbent of the position took special leave without pay with a right to return to the position after one year. A replacement for the position was recruited in January 2013 for a one-year period which, in accordance with entitlements accorded to United Nations staff, resulted in a one-off cost of approximately €36,000 relating to the relocation of the selected candidate (and dependents) to the Bonn duty station. As the incumbent decided to return to the Secretariat in October 2013, the position also had to accommodate the costs of both the incumbent and the replacement during November and December 2013.

14. The Associate Programme Officer position based in Washington (line 1110) which is shared with the UNEP Regional Office for North America (RONA) incurred over-expenditures in both 2012 and 2013. While the salary component of the costs incurred on the line were within budgetary provisions, the over-expenditure resulted from: (i) RONA charges amounting to €16,400 for rent and operations which were charged in 2013 to cover the period November 2011 to December 2013; and (ii) provisions for national taxes on U.S. citizens in 2012 and 2013. The taxation charges arise because the UN system treats taxation of United States nationals differently from that of other countries which essentially means that these costs need to be borne by the staff member's budget line. This issue was further compounded in 2013 due to a change in the UN Accounting Standards which took effect on 1 January 2014 necessitating that in addition to the taxes that would normally be charged to 2013 accounts to cover the period May 2012 to April 2013, taxes for the period May to December 2013 were also charged to 2013 accounts.

15. While line 1302 (Secretary to the Deputy Executive Secretary, G-4) was over-expended, this was offset by the under-expenditure on line 1305 (Clerk, G-4). This arose because the Secretariat decided to suspend recruitment against the Clerk position on a trial basis and to use the savings to increase the working hours (from 50 per cent to 80 per cent) of the assistants servicing the Executive Office (line 1302) and the Science, Data and Marine Unit (line 1308). In response to the growing need for administrative and secretarial support within the Secretariat, it was further decided that the Clerk position be split into two, with 50 per cent allocated towards a Secretary position and the remaining 50 per cent maintained within the Clerk position. While this budget reallocation is cost-neutral, by continuing the suspension of recruitment against the reduced (50 per cent) Clerk position, the Secretariat has been able to maintain the much needed (at the 80 per cent level) support to the Executive Office and the Science, Data and Marine Unit and at the same time, the 50 per cent Secretary position has enhanced the Secretariat's capacity to service meetings and conferences.

16. With respect to the cost of operations, the most significant over-expenditure arose in 2012 on line 5102 – IT Services. In order to contain these costs, the Secretariat moved much of its data off the service provider’s file servers and onto other storage media, albeit less reliable. While the solution is not ideal, the costs had reduced significantly by December 2013. The Secretariat is continuing to explore ways to contain IT costs in the long term, including through exploring alternative hosting solutions that are compatible with the network security constraints of the UN Network. The other area of over-expenditure was on line 5311 (Communication costs – telephone, fax etc.) which incurred over-expenditures in both 2012 and 2013. While these costs are a consequence of greater use of communication technologies, the Secretariat has tried to mitigate such costs by utilizing “Skype”-based services for teleconferencing and negotiating data-roaming agreements with broader geographical coverage.

17. During 2014, expenditures under the budget lines relating to staff and operations are largely expected to be contained within budgetary provisions. The only area where expenditure has already exceeded the budget is on line 5311 – Communication costs. This is mainly due to advance payments and the obligation of resources which are based on the actual expenditures from previous years. Nevertheless, this line is expected to be over-expended by an amount comparable to the expenditures incurred in 2012 and 2013.

**V. Budget Implementation – Servicing of Subsidiary Bodies**

18. During the triennium, expenditures under this component were largely within budgetary provisions. All savings (€130,979) from 2012 and 2013 were carried forward into their respective budget lines in 2014. With respect to line 1201 (Consultancies – translation), savings from 2012 and 2013 are envisaged to be fully used up in 2014, particularly as there will be a heavy translation schedule in 2014 as a result of the postponement of the Meeting of the Scientific Council into 2014 and the translation of documents required for COP11. The lines with no expenditure recorded thus far related to COP11 which will be utilized during the second half of 2014.

**VI. Budget Implementation – Activities**

19. On activity budget lines, all expenditures were within budget provisions with the exception of line 2203 (Development of a new CMS Website) where there was an over-expenditure of €750. Under this component, all savings (€145,881) from 2012 and 2013 were carried forward into their equivalent budget lines in 2014 and the implementation status of the activities are provided in the table below. It is anticipated that all these budget lines will be fully expended by the end of 2014.

<i>Line<sup>4</sup></i>	<i>Description<sup>5</sup></i>	<i>Status</i>
3303	Future Shape Activities 6.1 and 6.2: Coordinated Strategic Plans for the CMS Family	In 2012, the Strategic Plan Working Group was established to draft a new Strategic Plan for Migratory Species. The new Plan will provide the overarching framework for the entire CMS Family, which is engaged in its preparation. The allocated core funds in 2012 and 2013, plus funds contributed by South Africa, Germany and Switzerland, were spent on consultant support for the Group, its first two meetings, the production of a First Draft Plan followed by a first round of consultation, and other aspects of the strategic plan development process. The 2014 allocation, plus funds contributed by UNEP, is committed for spending on consultant support which has resulted in the Second Draft Plan and preliminary Plan indicators, on which a second round of consultation took place on 30 June. Comments will be incorporated into a Final Draft Plan in time for consideration by COP11.
2201	Future Shape Activity 7.1:	The available funds were used for the organization of a Strategic Planning

<sup>4</sup> The sequence of activities has been re-ordered from the sequence presented in the approved budget table with a view to enhancing readability by clustering related activities.

<sup>5</sup> In the interest of clarity, activity descriptions have been expounded from corresponding descriptions in future shape documents rather than the abbreviated descriptions presented in the approved budget table.

<i>Line<sup>4</sup></i>	<i>Description<sup>5</sup></i>	<i>Status</i>
	Restructuring of the Scientific Council to maximize expertise and knowledge capacity.	meeting of the Scientific Council that took place in Formia (Italy) in October 2013. The restructuring and new shape of the Scientific Council was one of the main topics on the agenda. Taking into account the discussions held at the meeting, the Secretariat produced a draft paper on options for the restructuring of the Scientific Council. The paper was transmitted to the chair of the Scientific Council for comments. A further revised version was transmitted to CMS Parties for a round of consultations, and tabled for discussion at the 18 <sup>th</sup> Meeting of the Scientific Council (ScC18) which took place on 1-3 July 2014 in Bonn. On the basis of the comments received from Parties and ScC18, a final draft will be prepared for submission to COP11 for consideration.
5202	Future Shape Activity 14.1: CMS coordination of fundraising activities with Parties, Partners and Stakeholders to expand fundraising activities.	The CMS Secretariat is in the process of developing the “Migratory Species Champion Programme” which was endorsed by the CMS Standing Committee in November 2013. A contract has been finalized for the development of the branding of the programme and appropriate outreach materials. Costs relating to the printing and distribution of the Programme’s materials will be incurred later in the year.
1204	Future Shape Activity 8.1: Regionalize conservation efforts by having local coordinators with assistance from UNEP, NGOs and MEAs.	Resources were utilized to support a number of conservation efforts including Atlantic Turtles, the Aquatic Warbler, Saiga and Siberian Crane. The partnership with SPREP in the Pacific Island region was continued, particularly to promote Party accession in the region and for implementation of the Sharks, Pacific Cetaceans and Dugongs MoUs.
1206	Future Shape Activity 10.1: Extend staffing levels of the CMS Policy and Agreements Unit to service MoUs.	Resources were utilized to provide approximately eight months of temporary support at P2 level to enable the Secretariat to service Agreements.
2202	Future Shape Activity 13.1: Work with local and regional partners to develop capacity building and Future Shape Activity 13.2: Provision of centralized services relating to building capacity with the CMS family including training and educational activities.	The CMS Secretariat, together with the AEWA Secretariat received in early 2012 financial support (€550K in total) from the EC (ENRTP) to implement a joint project, for the four-year period 2012-2015. One of the main objectives of the project is developing learning tools and delivering supplementary training to strengthen the capacity of National Focal Points (NFPs) for CMS Family instruments. Core funds (together with a contribution from the Finnish Government) have been used in 2013 to match the EC grant to support the implementation of the developed concept on the NFP e-community (e-learning) platform.
1205	Future Shape Activity 9.1: Utilization of existing data collection and management systems external to CMS (e.g. by UNEP-WCMC).	Allocated core funds have been spent for a training session by UNEP-WCMC on the use of the ORS and preparations for the new reporting cycle for COP11. In addition, WCMC is in the process of undertaking the analysis of National Reports. At the same time, a high level dialogue with other biodiversity-related MEAs has been initiated to explore their interest in adopting the ORS with a view to having a common platform and to cost share maintenance and further development including the creation of an analytical tool.
3304	Saker Falcon Taskforce	The first Meeting of the Task Force took place in Abu Dhabi (UAE) on the 29 March 2012. In 2012, the budget allocation was used to support the participation of the Scientific Council and one representative of the CMS Secretariat. In the meantime, significant funding was raised to support the development of a Global Saker Falcon Action Plan (SakerGAP) including €78,000 from the EC, ca. €45,000 from Saudi Arabia and ca. €15,000 from the CITES Secretariat. A second meeting of the Saker Falcon Task Force took place in Abu Dhabi in September 2013. Following that meeting the second draft of the SakerGAP was published in February 2014 and started a two-month period of public consultation. Subsequently a third version was prepared that was presented and discussed at the Scientific Council in July 2014.
2203	Development of a new CMS Website	New websites for CMS, AEWA and ASCOBANS as well as the CMS Family Common Portal were implemented and have been online since March 2014. Bug fixing and enhancements are continuing
1203	Future Shape Activity 4.1: Produce the CMS website in three languages	The translation of the CMS website was carried out in the context of the launch of the new website. A major part of the existing CMS website content has been translated, further translations are continuing and will carry on throughout 2014.

**Action requested:**

The Conference of the Parties is requested to:

- Note the report, and to give comments or guidance, as necessary, to the Secretariat.



**Annex I: Trust Fund for the Convention on Migratory Species of Wild Animals**  
**Status of Contributions as at 31 July 2014 (in Euros)**

Party / Economic Integration Area	As at 31 December 2013		As at 31 July 2014						
	Unpaid Pledges for 2013 and Prior Years	Advanced Payments for Future Years	Pledges for 2014	Collections in 2014 for 2013 and Prior Years	Collections in 2014 for 2014	Collections in 2014 for Future Years	Unpaid Pledges for 2013 and Prior Years	Unpaid Pledges for 2014	Advance Payments for Future Years
Albania	0	520	520				0	0	0
Algeria	11 454	0	6 654				11 454	6 654	0
Angola	0	623	520				0	0	103
Antigua and Barbuda	0	23	104				0	81	0
Argentina	13 232	0	14 919	13 232			0	14 919	0
Armenia	0	0	260		260		0	0	0
Australia	0	100 483	100 483				0	0	0
Austria	0	0	44 237		44 237		0	0	0
Bangladesh	0	457	520		63		0	0	0
Belarus	0	0	2 183				0	2 183	0
Belgium	26 657	0	55 882		55 882		26 657	0	0
Benin	388	0	156	388	156		0	0	0
Bolivia, Plurinational State of	0	0	364				0	364	0
Bulgaria	0	0	1 975		1 975		0	0	0
Burkina Faso	0	130	156				0	26	0
Burundi	116	0	52	116	52		0	0	0
Cabo Verde	0	52	52				0	0	0
Cameroon	0	572	572				0	0	0
Chad	1 007	0	104				1 007	104	0
Chile	0	4 544	12 268		7 718		0	6	0
Congo, Republic of	0	134	156				0	18	0
Cook Islands	342	0	52				342	52	0
Costa Rica	0	2 372	1 767			996	0	0	1 601
Côte d'Ivoire	0	24 452	520				0	0	23 932
Croatia	0	0	5 042		5 042		0	0	0
Cuba	15 952	0	3 691				15 952	3 691	0
Cyprus	0	0	2 391		2 391		0	0	0
Czech Republic	0	18 142	18 142				0	0	0
Democratic Rep. of the Congo	2 978	0	156				2 978	156	0
Denmark	0	0	38 259		38 259		0	0	0
Djibouti	401	0	52				401	52	0
Ecuador	0	24	2 079				0	2 055	0
Egypt	0	4 886	4 886				0	0	0
Equatorial Guinea	860	0	416				860	416	0
Eritrea	0	52	52				0	0	0
Estonia	0	0	2 079		2 079		0	0	0
Ethiopia	0	1 674	416				0	0	1 258
European Union	0	0	63 600		63 600		0	0	0
Fiji	0	208	208				0	0	0
Finland	0	0	29 422		29 422		0	0	0
France	0	0	318 291		318 291		0	0	0
Gabon	2 558	0	728				2 558	728	0
Gambia	89	0	52	89	52		0	0	0
Georgia	0	0	312		312		0	0	0
Germany	0	0	416 799		416 799		0	0	0
Ghana	0	313	312				0	0	1
Greece	0	0	35 920				0	35 920	0
Guinea	1 011	0	104				1 011	104	0
Guinea-Bissau	1 684	0	52				1 684	52	0
Honduras	814	0	416	308			506	416	0
Hungary	0	0	15 127		15 127		0	0	0
India	71 883	0	27 759	71 883	27 759		0	0	0
Iran, Islamic Republic of	30 777	0	12 112				30 777	12 112	0
Ireland	0	25 887	25 887				0	0	0
Israel	17 703	0	19 961				17 703	19 961	0
Italy	0	0	259 862				0	259 862	0
Jordan	645	0	728				645	728	0
Kazakhstan	227	0	3 951	227	3 951		0	0	0
Kenya	1 074	0	624				1 074	624	0
Kyrgyzstan	0	0	35				0	35	0
Latvia	0	1 975	1 975				0	0	0
Liberia	173	0	52				173	52	0

Party / Economic Integration Area	As at 31 December 2013		As at 31 July 2014						
	Unpaid Pledges for 2013 and Prior Years	Advanced Payments for Future Years	Pledges for 2014	Collections in 2014 for 2013 and Prior Years	Collections in 2014 for 2014	Collections in 2014 for Future Years	Unpaid Pledges for 2013 and Prior Years	Unpaid Pledges for 2014	Advance Payments for Future Years
Libya	44 636	0	6 706				44 636	6 706	0
Liechtenstein	0	0	468		468		0	0	0
Lithuania	0	0	3 379		3 379		0	0	0
Luxembourg	0	4 149	4 678				0	529	0
Madagascar	0	129	156				0	27	0
Mali	268	0	156				268	156	0
Malta	1 521	0	884				1 521	884	0
Mauritania	377	0	52				377	52	0
Mauritius	0	0	572		572		0	0	0
Monaco	0	0	156		156		0	0	0
Mongolia	92	0	104	92	12		0	92	0
Montenegro	0	208	208				0	0	0
Morocco	0	3 015	3 015				0	0	0
Mozambique	0	156	156				0	0	0
Netherlands	0	96 428	96 428				0	0	0
New Zealand	0	14 191	14 191				0	0	0
Niger	1 793	0	104				1 793	104	0
Nigeria	0	4 055	4 055				0	0	0
Norway	0	0	45 277		45 277		0	0	0
Pakistan	7 374	0	4 263	5 757			1 617	4 263	0
Palau	277	0	52				277	52	0
Panama	0	1 311	1 144				0	0	167
Paraguay	1 398	0	364	1 054			345	364	0
Peru	0	3 452	4 678				0	1 226	0
Philippines	16	0	4 678	16	4 659		0	19	0
Poland	0	0	43 042		43 042		0	0	0
Portugal	23 559	0	26 563				23 559	26 563	0
Republic of Moldova	0	104	104				0	0	0
Romania	8 160	0	9 201	8 160	9 201		0	0	0
Rwanda	0	52	52				0	0	0
Samoa	0	52	52				0	0	0
Sao Tome and Principe	494	0	52				494	52	0
Saudi Arabia	38 265	0	43 146	38 200	43 146		65	0	0
Senegal	751	0	312				751	312	0
Serbia	0	0	1 923		1 923		0	0	0
Seychelles	0	191	104				0	0	87
Slovakia	0	7 382	7 382				0	0	0
Slovenia	0	5 354	5 354				0	0	0
Somalia	1 684	0	52				1 684	52	0
South Africa	0	20 013	20 013				0	0	0
Spain	0	0	165 150				0	165 150	0
Sri Lanka	0	988	988				0	0	0
Swaziland	0	156	156				0	0	0
Sweden	0	55 310	55 310				0	0	0
Switzerland	0	0	58 741		58 741		0	0	0
Syrian Arab Republic	2 983	0	1 300				2 983	1 300	0
Tajikistan	165	0	104				165	104	0
The FYR of Macedonia	1 117	0	364				1 117	364	0
Togo	250	0	52	250	52		0	0	0
Tunisia	4 706	0	1 559				4 706	1 559	0
Uganda	0	688	312				0	0	376
Ukraine	0	0	4 523				0	4 523	0
United Kingdom	0	0	343 295		343 295		0	0	0
United Republic of Tanzania	0	416	416				0	0	0
Uruguay	1 245	0	1 404	1 245			0	1 404	0
Uzbekistan	2 414	0	520				2 414	520	0
Yemen	197	0	520				197	520	0
Zimbabwe	214	0	156				214	156	0
<b>Total</b>	<b>345 981</b>	<b>405 323</b>	<b>2 544 570</b>	<b>141 017</b>	<b>1 587 349</b>	<b>996</b>	<b>204 964</b>	<b>578 425</b>	<b>27 525</b>

## Annex II: Implementation of the 2012 – 2014 Budget (in Euros)

### Expenditure on Staff and Operations relating to the COP-10 Approved Budget

Line	Description	2012		2013		2014	
		Budget	Expenditure	Budget	Expenditure	Budget	Expenditure
1101	Executive Secretary (D1); 97% (3% ASCOBANS)	160,000	21,278	163,200	151,394	166,464	95,226
1102	Deputy Executive Secretary (P5)	148,000	144,399	150,960	127,899	153,979	80,032
1110	Associate Programme Officer, Washington (P-2), 50%	42,500	47,987	43,500	78,882	44,217	21,107
1301	Personal Assistant to the Executive Secretary (GS-6)	78,000	67,700	79,560	74,010	81,151	39,136
1302	Secretary to Deputy Executive Secretary (GS-4), 50%	30,300	43,152	30,906	44,025	31,524	3,828
1103	Inter-Agency Liaison Officer (P4)	135,000	81,656	137,700	90,951	140,454	68,964
1104	Associate Partnerships and Fundraising Officer (P2)	85,000	76,152	86,700	78,225	88,434	46,027
1306	Administrative Assistant (GS-4)	60,600	52,923	61,812	53,091	63,048	30,701
1105	Head of Unit (P4)	135,000	131,488	137,700	162,877	140,454	76,881
1303	Senior Information Assistant (GS-7)	78,000	65,964	79,560	68,024	81,151	40,043
1304	Secretary (GS-4), 50%	30,300	26,088	30,906	26,535	31,524	15,350
1305	Clerk (GS-4)	60,600	20,464	61,812	12,434	63,048	13,425
1106	Head of Unit (P4); 85% (15% ASCOBANS)	114,750	130,746	117,045	127,909	119,386	59,996
1107	Associate Scientific Support Officer (P2)	85,000	60,648	86,700	147,166	88,434	45,797
1108	Ass. Marine Mammals Officer (P2), 25% (75% ASCOBANS)	21,250	18,401	21,675	18,705	22,109	10,967
1308	Secretary (GS-4), 50%	30,300	31,096	30,906	36,775	31,524	21,371
1109	Head of Unit (P4)	135,000	118,925	137,700	127,046	140,454	77,917
1307	Programme Assistant (GS-5)	60,600	64,553	61,812	65,024	63,048	37,619
1309	Secretary (GS-4), 50%	30,300	21,273	30,906	19,790	31,524	16,752
1111	CMS Senior Advisor and Head of IOSEA (P5), 20%	19,200	19,901	19,200	19,023	19,200	17,398
	<b>Staff Total</b>	<b>1,539,700</b>	<b>1,244,792</b>	<b>1,570,260</b>	<b>1,529,785</b>	<b>1,601,127</b>	<b>818,537</b>
1611	Travel: Staff on mission	62,500	65,692	62,500	64,370	60,047	46,650
4110	Office supplies	5,400	5,503	5,508	4,625	5,618	4,506
4210	Non-expendable equipment	10,000	9,166	10,200	11,313	10,404	0
5102	IT Services	70,000	106,946	71,400	69,418	72,828	1,056
5104	Maintenance of printers	10,000	10,894	10,200	7,482	10,404	9,573
5201	Information material and document production	12,500	13,908	12,500	13,295	12,500	7,081
5311	Communication costs (telephone, fax)	9,000	14,841	9,000	12,997	9,027	11,767
5312	Postage and courier	7,900	1,678	7,900	6,646	7,918	3,644
5313	Miscellaneous	3,100	3,277	3,162	3,443	3,225	2,827
5401	Hospitality	500	496	500	513	500	0
	<b>Operations Total</b>	<b>190,900</b>	<b>232,400</b>	<b>192,870</b>	<b>194,102</b>	<b>192,471</b>	<b>87,104</b>
	<b>Staff and Operations Total</b>	<b>1,730,600</b>	<b>1,477,192</b>	<b>1,763,130</b>	<b>1,723,887</b>	<b>1,793,598</b>	<b>905,641</b>

### StC-40 Decisions on use of 2012 savings on Staff and Operations budget lines (Total €253,408: €25,768 in 2012 and €227,640 in 2013 and 2014)

Line	Description	2012		2013	Balance rephased into 2014	Total
		Expenditure	Expenditure			
1112	Junior Professional Officer, CMS family website (4th year, Sep 2012 to Sep 2013)	25 768		51 218		76 986
1113	Junior Professional Officer, Supporting CMS Instruments in Central Asia (4th year, Oct 2013 to Sep 2014)			16 787	71 424	88 211
1114	Associate Information Officer (temporary position, created for 1 year, Oct 2013 to Oct 2014)			15 819	72 392	88 211
	<b>Total</b>	<b>25 768</b>		<b>83 824</b>	<b>143 816</b>	<b>253 408</b>

**StC-41 Decisions on use of 2013 savings on Staff and Operations Budget lines (Total €39,243)**

<i>Line</i>	<i>Description</i>	<i>2012/13 savings rephoased into 2014</i>	<i>Allocation of 2013 Savings in 2014</i>	<i>2014 Budget</i>	<i>2014 Expenditure</i>
1113	Junior Professional Officer, Supporting CMS Instruments in Central Asia (Continuation from Oct to Dec 2014)	71 424	17 010	88 434	36 880
1114	Associate Information Officer (temporary position (Continuation from Oct to Dec 2014) Priority Activities in 2014	72 392	16 042	88 434	43 068
			6 191	6 191	
	<b>Total</b>	<b>143 816</b>	<b>39 243</b>	<b>183 059</b>	<b>79 948</b>

**Expenditure on Servicing of Subsidiary Bodies relating to the COP-10 Approved Budget**

<i>Line</i>	<i>Description</i>	<i>Budget 2012-14</i>	<i>Expenditure</i>			<i>Unspent Balance</i>
			<i>2012</i>	<i>2013</i>	<i>2014</i>	
<b>Meetings of Subsidiary Bodies</b>						
1201	Consultancies - Translation	227 000	60 003	61 016	43 661	62 320
1202	Consultancies - COP Servicing - (Salary/travel)	273 000			19 703	253 297
1612	COP-11 Travel of CMS Staff	50 000				50 000
3301	Standing Committee Meetings - support to delegates	41 208	13 404	10 808	1 192	15 805
3302	Scientific Council meetings - support to delegates	95 000			94 297	703
	<b>Total Meetings of Subsidiary Bodies</b>	<b>686 208</b>	<b>73 406</b>	<b>71 823</b>	<b>158 854</b>	<b>382 124</b>

**Expenditure on Activities relating to the COP-10 Approved Budget**

<i>Line</i>	<i>Description</i>	<i>Budget 2012-14</i>	<i>Expenditure</i>			<i>Unspent Balance</i>
			<i>2012</i>	<i>2013</i>	<i>2014</i>	
<b>Projects / Programmes</b>						
3304	Saker Falcon Taskforce	10 000	5 524	4 278		197
	<b>Projects / Programmes Total</b>	<b>10 000</b>	<b>5 524</b>	<b>4 278</b>		<b>197</b>
<b>Future Shape</b>						
1203	Website translation - Activity 4.1	24 000			7 981	16 019
1204	Regional coordinator- Activity 8.1	135 000	15 694	25 870	53 336	40 100
1205	Assessment & Monitoring Consultant - Activity 9.1	72 000		14 849	33 011	24 140
1206	MoU Coordination- Activity 10.1	60 000			37 287	22 713
2201	Subcontract with NGO - Activity 7.1	50 000		25 327		24 673
2202	Web-based CMS training site	25 362		24 961		401
2203	Development of a new CMS Website	30 000	14 936	15 813		(750)
3303	Working group meetings (Strategic planning)	75 000	22 580	19 861	21 804	10 755
5202	Guidance documents & online tool - Activity 14.1	17 000				17 000
	<b>Total Future Shape Costs</b>	<b>488 362</b>	<b>53 210</b>	<b>126 681</b>	<b>153 418</b>	<b>155 052</b>