



**CONVENTION ON  
MIGRATORY  
SPECIES**

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13<sup>th</sup> MEETING OF THE CONFERENCE OF THE PARTIES  
Gandhinagar, India, 17 - 22 February 2020  
Agenda Item 13

**EXECUTION OF THE CMS BUDGET 2018-2020**

*(as at 30 November 2019 / Prepared by the Secretariat)*

Summary:

This document provides the status of contributions to the Trust Fund as of 30 November 2019. Additionally, it provides an overview of the implementation of the CMS budget for 2018 and for the period January to November 2019 with projected expenditure until the end of December 2019, as requested by Resolution 12.2 *Financial and Administrative Matters*

## EXECUTION OF THE CMS BUDGET DURING 2018-2020 TRIENNIUM

### Background

1. At its twelfth meeting (COP12, Manila, 2017), the Conference of the Parties adopted the budget for the Convention for the triennium 2018-2020 through Resolution 12.2 *Financial and Administrative Matters*. The present report provides the COP with details of the status of contributions to the Trust Fund as of 30 November 2019. It also provides an overview of the implementation of the budget for the year 2018 and the period January to November 2019 with projected expenditure until the end of December 2019.
2. The overview shows that overall expenditure is on track. However, there are significant outstanding assessed contributions attributable to the previous budget period.
3. The Secretariat is closely monitoring expenditure to ensure that it is within available resources. The Secretariat has also taken steps, including with respect to filling vacancies, consistent with a more conservative approach to expenditure.

### Status of the Trust Fund for 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. As per Resolution 12.2, assessed contributions approved by COP12 for 2018 and 2019 stand at €2,559,888 and €2,611,087, respectively.
5. As at 30 November 2019, 81.4 per cent of assessed contributions for 2019, which amounts to €2,125,476 had been paid by 62 of the 126 Parties. The total unpaid pledges as at 30 November 2019 amounted to €1,167,365 (€485,611 for 2019, €391,866 for 2018, €206,675 for the previous triennium 2015-2017 and €83,213 for prior years). As shown in the table in Annex 1, of a total of 126 Parties, 45 have not fully paid their assessed contributions to the Trust Fund for 2018 and 30 Parties are due to pay their contributions attributed to the previous triennium 2015-2017. Fourteen Parties still have outstanding dues related to the period before 2015.
6. Apart from annual assessed contribution for 2019, the Government of Norway provided an additional contribution amounting to €14,855.90 to the CMS Trust Fund in 2019.
7. Four new Parties (Trinidad and Tobago in December 2018, Lebanon in June 2019, Malawi in September 2019 and the Maldives in November 2019) acceded to the Convention during the period 2018-2019. The total new assessed contributions attributable to the four new Parties amount to €3,556 for the period 2018-2019.
8. In order to address arrears, the Secretariat sent personalized letters in September 2019 to the Parties that had contributions outstanding at that time. The Secretariat sent separate reminders to 24 Parties that had arrears of more than three years, drawing their attention to paragraph 9 of Resolution 12.2, by which they would not be able to vote at the Thirteenth Meeting of the Conference of the Parties (COP13) and they would not be able to hold office in any of the Convention bodies, if payments were not received. In line with the guidance of the 48<sup>th</sup> meeting of the Standing Committee, the Secretariat advised these 24 Parties that a payment plan could be developed, if the Party was not in a position to pay its total outstanding contributions in one settlement.

Budget Implementation for the period 2018-2019

9. COP12 adopted the budget amounting to €2,559,888 for 2018, including Programme Support Costs (PSC) of 13 per cent. The Chair of the Standing Committee authorized the Secretariat in April 2018 to increase the 2018 budget for staff development by €14,085 from 2019-2020, without exceeding its overall budget for the triennium. This brings the total budget for 2018 to €2,573,973, including PSC.
10. For 2019, COP12 adopted a budget amounting to €2,611,087, including PSC. After the above-mentioned redeployment of the funds of €11,758 from 2019 to 2018 for staff development, the 2019 budget was reduced to €2,599,329, including PSC. Due to the decision to hold COP13 in February 2020, the Chair of the Standing Committee authorized the Secretariat in September 2019 to increase the 2019 budget for the financial commitment related to servicing COP13 by €113,000 from the 2020 budget. This brings the total budget for 2019 to €2,712,329, including PSC.
11. Details of expenditure incurred in 2018 and during the period January to November 2019 with projected expenditure for December 2019 are provided in the table in Annex 2.
12. In 2018, the Secretariat incurred total expenditure amounting to €2,067,590 (an implementation rate of 80 per cent), which represents estimated savings of €506,383, including PSC, compared with the total budget approved by COP12 with redeployment of the funds for staff development. This was mainly achieved through:
  - Savings in staff costs of €417,216 due to vacant position of Deputy Executive Secretary and delayed recruitment of a Capacity-building Officer as well as Associate Programme Officers of the Secretariat.
  - Further savings amounting to €43,430 were achieved in the operating costs of the Secretariat due to a) reduced amount of colour printing; b) efficient use of courier services and c) utilization of the previous year's balance for the communication services rendered in 2018.
  - In the category of travel, including staff travel, the Secretariat saved a total of €22,042 in 2018 through timely organization of the travel arrangements for the funded participants to meetings of governing bodies held in 2018. Additionally, the cost of official missions of Secretariat staff was reduced due to proper planning of the missions in advance resulting in savings in the cost of tickets and due to the use of other means of communication such as teleconferences and skype calls rather than missions.
  - However, expenditure on contractual services to provide support for the activities of the Scientific Advisor exceeded the allocated budget by €34,560, which was covered by the above-mentioned savings under staff costs of 2018.
13. During January to November 2019, there was an overall expenditure of 75 per cent of the total budget, corresponding to €2,050,993, including PSC. The breakdown is as follows:
  - Expenditure on staff (professional and general support staff) amounted to €1,436,651 against a budget of €1,923,096 having an implementation rate of 75 per cent;
  - Expenditure on contractual services amounted to €146,702, covering all contractual commitments related to the translation and report writing of meeting documents as well as official correspondences of the Secretariat, having an implementation rate of 72 per cent;
  - Expenditure for operating costs was €92,679 from January to November 2019. This mainly covered the 2019 annual cost of Information Technology Services provided by United Nations Volunteers as well as leasing contracts for four multifunctional printers. In addition, it includes the cost of communication of the Secretariat and maintenance of the CMS website. Additionally, the Secretariat procured office stationery amounting to €269 over this period.

- From January to November 2019, expenditure on travel amounted to €138,737 against a budget of €143,170. It largely covers Secretariat staff travel in addition to the travel costs of meeting participants attending the 49<sup>th</sup> meeting of the Standing Committee and 4<sup>th</sup> meeting of the Sessional Committee of the Scientific Council, which were held in November 2019. It also includes travel undertaken by the Chair of Scientific Council and the COP-appointed Councillor for Bycatch to represent the Secretariat.
14. For the month of December 2019, it is projected that expenditure on staff amounting €152,891 will be incurred. There are expected to be estimated savings of €333,554 at the end of December 2019 due to the vacant positions of the Secretariat such as the Head of Avian Species Team and Special Assistant to the Executive Secretary as well as reduced post occupancy of staff members of the Secretariat.
  15. For non-staff budget items, it is projected that €13,855 will be incurred in December 2019 resulting in an estimated balance of €84,953. This brings the total estimated savings by the end of December 2019 to €472,913, including PSC.
  16. Given the current situation regarding arrears, the Secretariat has not moved forward with initiating recruitment for a number of key vacant posts, including the P-4 officer for Head of Avian Species Team. The Secretariat will continue to cautiously monitor expenditure and to follow up with the Parties that are in arrears.

#### Status of Trust Fund balance

17. At the closure on the UNEP accounts on 31 December 2017, the total fund balance for the CMS Trust Fund for assessed contributions stood at €592,344, excluding an operating reserve of €418,500<sup>1</sup> and the contributions paid in advance for future years.
18. Taking into account paid and due contributions as at 30 November 2019 and estimated expenditure for the biennium 2018-2019, the trust fund balance at the end of December 2019 is projected at the level of € 910,971 as shown in the table 1.

<b>Table 1. Status of Trust Fund as at 31 December 2019</b>	<b>EUR</b>
<b>Opening trust fund balance as at 1 January 2018</b>	<b>592,344</b>
Contributions for previous triennium(s) paid in 2018 - 2019	355,346
Paid contributions for the biennium 2018 - 2019 (paragraph 5 and Annex 1)	4,293,498
Additional contribution provided by the Government of Norway (paragraph 6)	14,856
Contributions reasonably expected to be received in December 2019	37,642
Estimated expenditure for the biennium 2018-2019 (Annex 2)	(4,307,006)
Provision for exchange rate fluctuations	(75,709)
<b>Estimated Trust Fund balance as at 31 December 2019</b>	<b>910,971</b>

19. However, the Trust fund still lacks unpaid contributions amounting to €1,167,365 as at 30 November 2019. With the implementation of Umoja since 2015, 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 without further delay.

<sup>1</sup> Equivalent to US\$ 500,000 converted at the United Nations' operational rate of exchange on 31 December 2017 of 1US\$ = €0.837.

Recommended actions

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

**Trust Fund for the Convention on Migratory Species of Wild Animals  
Status of Contributions as at 30 November 2019 (in Euros)**

No	Party	Unpaid pledges for 2018 & prior years	Advanced payments for future years	Pledges for 2019	Collections in 2019 for 2018 & Prior Years	Collections in 2019 for 2019	Collections in 2019 for Future Years	Unpaid pledges for 2018 & prior years	Unpaid pledges for 2019	Advanced payments for future years
		EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR
	Afghanistan	-	-	330	-	-	-	-	330	-
2	Albania	-	-	440	-	440	-	-	-	-
3	Algeria	8,687	-	8,861	-	-	-	8,687	8,861	-
4	Angola	-	27	550	-	-	-	-	523	-
5	Antigua & Barbuda	265	-	110	-	-	-	265	110	-
6	Argentina	48,130	-	49,092	-	-	-	48,130	49,092	-
7	Armenia	-	-	330	-	330	-	-	-	-
8	Australia	-	128,620	128,620	-	-	147,049	-	-	147,049
9	Austria	-	-	39,626	-	39,626	-	-	-	-
10	Bangladesh	-	-	550	-	550	-	-	-	-
11	Belarus	-	-	3,082	-	3,082	-	-	-	-
12	Belgium	12,007	-	48,707	-	48,707	-	12,007	-	-
13	Benin	198	-	165	198	165	-	-	-	-
14	Bolivia (Plurinational State of)	647	-	661	647	-	-	-	661	-
15	Bosnia and Herzegovina	785	-	715	-	-	-	785	715	-
16	Brazil	531,517	-	210,404	222,165	-	-	309,352	210,404	-
17	Bulgaria	-	-	2,477	-	2,477	-	-	-	-
18	Burkina Faso	610	-	220	-	-	-	610	220	-
19	Burundi	-	257	55	-	-	-	-	-	202
20	Cabo Verde	-	137	55	-	-	-	-	-	82
21	Cameroon	2,498	-	550	-	-	-	2,498	550	-
22	Chad	1,708	-	275	-	-	-	1,708	275	-
23	Chile	3,276	-	21,959	3,276	-	-	(0)	21,959	-
24	Congo (Brazzaville)	324	-	330	-	-	-	324	330	-
25	Cook Islands	-	-	55	-	37	-	-	18	-
26	Costa Rica	2,454	-	2,587	2,454	1,262	-	-	1,325	-

No	Party	Unpaid pledges for 2018 & prior years	Advanced payments for future years	Pledges for 2019	Collections in 2019 for 2018 & Prior Years	Collections in 2019 for 2019	Collections in 2019 for Future Years	Unpaid pledges for 2018 & prior years	Unpaid pledges for 2019	Advanced payments for future years
		EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR
27	Côte d'Ivoire	-	21,652	495	-	-	-	-	-	21,157
28	Croatia	-	-	5,449	-	5,449	-	-	-	-
29	Cuba	20,177	-	3,577	-	-	-	20,177	3,577	-
30	Cyprus	-	-	2,367	-	2,367	-	-	-	-
31	Czech Republic	-	18,932	18,932	-	-	-	-	-	-
32	Dem. Rep of the Congo (Kinshasa)	4,057	-	440	-	-	-	4,057	440	-
33	Denmark	-	3,569	32,141	-	28,572	-	-	-	-
34	Djibouti	671	-	55	-	-	-	671	55	-
35	Dominican Republic	2,927	-	2,532	-	-	-	2,927	2,532	-
36	Ecuador	8,406	-	3,687	2,226	-	-	6,180	3,687	-
37	Egypt	23,058	-	8,366	-	-	-	23,058	8,366	-
38	Equatorial Guinea	3,446	-	550	-	-	-	3,446	550	-
39	Eritrea	-	110	55	-	-	-	-	-	55
40	Estonia	-	-	2,091	-	2,091	-	-	-	-
41	Eswatini	599	-	110	599	110	-	-	-	-
42	Ethiopia	-	-	550	-	-	-	-	550	-
43	European Union	-	-	65,277	-	65,277	-	-	-	-
44	Fiji	162	-	165	162	165	-	-	-	-
45	Finland	-	-	25,097	-	25,097	-	-	-	-
46	France	-	-	267,421	-	267,421	-	-	-	-
47	Gabon	7,462	-	936	-	-	-	7,462	936	-
48	Gambia	69	-	55	-	-	-	69	55	-
49	Georgia	-	-	440	-	440	-	-	-	-
50	Germany	-	-	351,626	-	351,626	-	-	-	-
51	Ghana	-	-	881	-	881	1,396	-	-	1,396
52	Greece	25,414	-	25,922	-	25,922	-	25,414	-	-
53	Guinea	108	-	110	-	-	-	108	110	-
54	Guinea-Bissau	1,954	-	55	-	-	-	1,954	55	-
55	Honduras	20	-	440	-	-	-	20	440	-
56	Hungary	-	-	8,861	-	8,861	-	-	-	-

No	Party	Unpaid pledges for 2018 & prior years	Advanced payments for future years	Pledges for 2019	Collections in 2019 for 2018 & Prior Years	Collections in 2019 for 2019	Collections in 2019 for Future Years	Unpaid pledges for 2018 & prior years	Unpaid pledges for 2019	Advanced payments for future years
		EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR
57	India	39,766	-	40,562	39,766	40,562	-	-	-	-
58	Iran (Islamic Republic of)	46,419	-	25,922	26,067	-	-	20,352	25,922	-
59	Iraq	12,457	-	7,100	-	-	-	12,457	7,100	-
60	Ireland	-	-	18,437	-	18,437	-	-	-	-
61	Israel	23,201	-	23,666	23,201	23,666	-	-	-	-
62	Italy	-	-	206,276	-	206,276	-	-	-	-
63	Jordan	1,951	-	1,101	-	-	-	1,951	1,101	-
64	Kazakhstan	-	-	10,512	-	10,512	-	-	-	-
65	Kenya	971	-	991	971	-	-	-	991	-
66	Kyrgyzstan	-	11	110	-	99	-	-	-	-
67	Latvia	-	-	2,752	-	2,752	-	-	-	-
68	Liberia	20	-	55	-	-	-	20	55	-
69	Libya	81,211	-	6,880	-	-	-	81,211	6,880	-
70	Liechtenstein	-	-	385	-	385	-	-	-	-
71	Lithuania	-	-	3,963	-	3,963	-	-	-	-
72	Luxembourg	-	-	3,522	-	3,522	-	-	-	-
73	Madagascar	142	-	165	-	-	-	142	165	-
74	Mali	162	-	165	-	-	-	162	165	-
75	Malta	-	-	881	-	881	-	-	-	-
76	Mauritania	130	-	110	-	-	-	130	110	-
77	Mauritius	-	-	661	-	661	-	-	-	-
78	Monaco	-	-	550	-	550	-	-	-	-
79	Mongolia	-	-	275	-	265	-	-	10	-
80	Montenegro	-	-	220	-	-	-	-	220	-
81	Morocco	-	-	2,972	-	-	-	-	2,972	-
82	Mozambique	-	-	220	-	-	-	-	220	-
83	Netherlands	-	-	81,564	-	81,564	-	-	-	-
84	New Zealand	-	-	14,750	-	14,750	-	-	-	-
85	Niger	2,332	-	110	-	-	-	2,332	110	-
86	Nigeria	25,930	-	11,503	-	-	-	25,930	11,503	-

No	Party	Unpaid pledges for 2018 & prior years	Advanced payments for future years	Pledges for 2019	Collections in 2019 for 2018 & Prior Years	Collections in 2019 for 2019	Collections in 2019 for Future Years	Unpaid pledges for 2018 & prior years	Unpaid pledges for 2019	Advanced payments for future years
		EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR
87	North Macedonia	378	-	385	-	-	-	378	385	-
88	Norway	-	-	46,726	-	46,726	-	-	-	-
89	Pakistan	5,018	-	5,118	3,091	-	-	1,927	5,118	-
90	Palau	-	4,266	55	-	-	-	-	-	4,211
91	Panama	-	-	1,871	-	1,871	-	-	-	-
92	Paraguay	-	-	771	-	-	-	-	771	-
93	Peru	-	-	7,485	-	4,242	-	-	3,243	-
94	Philippines	6,182	-	9,081	-	9,081	-	6,182	-	-
95	Poland	-	-	46,285	-	46,285	-	-	-	-
96	Portugal	47,714	-	21,574	26,563	-	-	21,151	21,574	-
97	Republic of Moldova	-	-	220	-	-	-	-	220	-
98	Romania	-	-	10,127	-	-	-	-	10,127	-
99	Rwanda	108	-	110	108	110	-	-	-	-
100	Samoa	70	-	55	72	30	-	(2)	25	-
101	Sao Tome & Principe	764	-	55	-	-	-	764	55	-
102	Saudi Arabia	-	-	63,072	-	-	-	-	63,072	-
103	Senegal	537	-	275	-	-	-	537	275	-
104	Serbia	1,727	-	1,761	1,727	1,761	-	-	-	-
105	Seychelles	-	-	55	-	55	-	-	-	-
106	Slovakia	-	-	8,806	-	8,806	-	-	-	-
107	Slovenia	-	-	4,623	-	4,623	-	-	-	-
108	Somalia	1,954	-	55	-	-	-	1,954	55	-
109	South Africa	-	-	20,033	-	20,033	-	-	-	-
110	Spain	-	-	134,454	-	134,454	-	-	-	-
111	Sri Lanka	-	-	1,706	-	-	-	-	1,706	-
112	Sweden	-	-	52,615	-	52,615	-	-	-	-
113	Switzerland	-	-	62,741	-	62,741	-	-	-	-
114	Syrian Arab Republic	11,443	-	1,321	-	-	-	11,443	1,321	-
115	Tajikistan	-	535	220	-	-	-	-	-	315
116	Togo	218	-	55	-	-	-	218	55	-

No	Party	Unpaid pledges for 2018 & prior years	Advanced payments for future years	Pledges for 2019	Collections in 2019 for 2018 & Prior Years	Collections in 2019 for 2019	Collections in 2019 for Future Years	Unpaid pledges for 2018 & prior years	Unpaid pledges for 2019	Advanced payments for future years
		EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR	EUR
117	Tunisia	7,776	-	1,541	-	-	-	7,776	1,541	-
118	Uganda	486	-	495	-	-	-	486	495	-
119	Ukraine	-	-	5,669	-	5,669	-	-	-	-
120	United Arab Emirates	-	-	33,242	-	33,240	-	-	2	-
121	United Kingdom	-	-	245,627	-	245,627	-	-	-	-
122	United Republic of Tanzania	-	-	550	-	-	-	-	550	-
123	Uruguay	-	-	4,348	-	4,348	-	-	-	-
124	Uzbekistan	1,241	-	1,266	-	1,266	-	1,241	-	-
125	Yemen	2,887	-	550	-	-	-	2,887	550	-
126	Zimbabwe	216	-	220	-	-	-	216	220	-
	<b>Total</b>	<b>1,035,046</b>	<b>178,116</b>	<b>2,611,087</b>	<b>353,293</b>	<b>1,973,383</b>	<b>148,445</b>	<b>681,754</b>	<b>485,611</b>	<b>174,467</b>

## ANNEX 2

**Implementation of the 2018-2019 budget  
as at 30 November 2019 (in Euros)**

Object of expenditure	2018			2019				
	Budget		Expenditure <sup>i</sup>	Budget		Expenditure <sup>ii</sup>		
	Approved by COP12	Redeployed from 2019/20		Approved by COP12	Redeployed from 2020	Jan – Nov	Dec Projected	Total
<b>Staff Costs</b>								
Professional Staff	1,412,657	-	1,003,774	1,440,910	-	1,023,779	91,157	1,114,935
General Support Staff	472,731	-	464,398	482,186	-	412,872	61,734	474,606
<b>Sub-total</b>	<b>1,885,388</b>	<b>-</b>	<b>1,468,172</b>	<b>1,923,096</b>	<b>-</b>	<b>1,436,651</b>	<b>152,891</b>	<b>1,589,542</b>
<b>Contractual Services</b>								
Contractual services (general translations and document editing)	90,168	-	124,728	91,971	-	75,174	2,355	77,529
Servicing of COP13 (interpretation, report writing)	-	-	-	-	100,000	71,360		71,360
Information Material Production	12,750	-	2,904	13,005	-	168	6,000	6,168
<b>Sub-total</b>	<b>102,918</b>	<b>-</b>	<b>127,632</b>	<b>104,976</b>	<b>100,000</b>	<b>146,702</b>	<b>8,355</b>	<b>155,057</b>
<b>Operating Costs</b>								
ICT Tools, Website Development and Maintenance	6,630	-	5,845	6,763	-	7,521		7,521
Staff Development (training, retreats etc.)	10,200	12,465	20,827		-	439		439
Information Technology Services (UNV)	71,400	-	69,086	72,828	-	67,553		67,553
Office Automation Services (printer leases, hosting etc.)	10,200	-	3,267	10,404	-	8,947		8,947
Communication and Courier Services	17,850	-	3,221	18,207	-	7,895		7,895
Miscellaneous	3,813	-	4,155	3,889	-	324		324
<b>Sub-total</b>	<b>120,093</b>	<b>12,465</b>	<b>106,400</b>	<b>112,091</b>	<b>-</b>	<b>92,679</b>	<b>-</b>	<b>92,679</b>

Object of expenditure	2018			2019				
	Budget		Expenditure <sup>i</sup>	Budget		Expenditure <sup>ii</sup>		
	Approved by COP12	Redeployed from 2019/20		Approved by COP12	Redeployed from 2020	Jan – Nov	Dec Projected	Total
<b>Supplies</b>								
Office Supplies	5,916	-	5,620	6,034	-	269	3,000	3,269
<b>Sub-total</b>	<b>5,916</b>	<b>-</b>	<b>5,620</b>	<b>6,034</b>	<b>-</b>	<b>269</b>	<b>3,000</b>	<b>3,269</b>
<b>Equipment</b>								
Non-expendable Equipment	10,710	-	3,580	10,924	-	-	2,500	2,500
<b>Sub-total</b>	<b>10,710</b>	<b>-</b>	<b>3,580</b>	<b>10,924</b>	<b>-</b>	<b>-</b>	<b>2,500</b>	<b>2,500</b>
<b>Travel</b>								
Staff travel	64,974	-	55,192	66,274	-	75,931		75,931
Standing Committee meetings	22,965	-	18,291	23,424	-	13,611		13,611
Scientific Council meetings	52,424	-	44,837	53,472	-	49,195		49,195
<b>Sub-total</b>	<b>140,363</b>	<b>-</b>	<b>118,321</b>	<b>143,170</b>	<b>-</b>	<b>138,737</b>	<b>-</b>	<b>138,737</b>
<b>Total</b>	<b>2,265,388</b>	<b>12,465</b>	<b>1,829,726</b>	<b>2,300,291</b>	<b>100,000</b>	<b>1,815,038</b>	<b>166,746</b>	<b>1,981,784</b>
Programme Support Costs	294,500	1,620	237,864	299,038	13,000	235,955	21,677	257,632
<b>Grand total</b>	<b>2,559,888</b>	<b>14,085</b>	<b>2,067,590</b>	<b>2,599,329</b>	<b>113,000</b>	<b>2,050,993</b>	<b>188,423</b>	<b>2,239,416</b>

<sup>i</sup> UNEP's official accounts are maintained in US dollars, however, for the purpose of this report, expenditure in Euros have been estimated by using an average of the monthly UN official exchange rates during the expenditure period – Jan-Dec 2018 (1 US\$ = €0.846).

<sup>ii</sup> UNEP's official accounts are maintained in US dollars, however, for the purpose of this report, expenditure in Euros have been estimated by using an average of the monthly UN official exchange rates during the expenditure period – Jan-Nov 2019 (1 US\$ = €0.892).