

CONVENTION ON INTERNATIONAL TRADE IN ENDANGERED SPECIES
OF WILD FAUNA AND FLORA

Fifth Meeting of the Conference of the Parties

Buenos Aires (Argentina), 22 April to 3 May 1985

Financing and Budgeting of the Secretariat and of Meetings
of the Conference of the Parties

FINANCIAL REPORT FOR 1983-1984

Report from the Secretariat

This document reports on expenditure for both the 1983 and 1984 calendar years. The financial bases for the Secretariat and for meetings of the Conference of the Parties have been established for 1983 by Resolution Conf. 3.2 adopted at the third meeting of the Conference of the Parties (New Delhi, 1981) and for 1984 by Resolution Conf. 4.3 adopted at the fourth meeting of the Conference of the Parties (Gaborone, 1983). Even though the amendment of Article XI, paragraph 3(a), of the Convention, adopted at the extraordinary meeting held in Bonn on 22 June 1979, has not yet come into force, the Terms of Reference and 1982-83 and 1984-85 Budget Estimates adopted respectively at the New Delhi and Gaborone meetings have served as guidelines for the Secretariat operations. In accordance with Sections 6 and 7 of the Terms of Reference, a 1986-87 Budget Estimate and a Medium Term Plan for the period 1986-1989 were dispatched to the Parties on 21 January 1984 (Doc. 5.10).

1. 1983 Expenditure

The 1983 expenditure of the Secretariat, following standard UNEP budget lines, was as follows:

1983 Accounts (in US\$)

Budget/Programme Position	Budget	Expen- diture
11 <u>EXPERTS</u> Professional Staff (Secretary General, 3 scientific/technical officers) Consultants: long-term (continuing consultancy agreement for trade monitoring and statistics, with IUCN/WTMU) Consultants: short-term (3 m/m p.a.)	189,800 59,100	160,000 50,996
13 <u>ADMINISTRATIVE SUPPORT PERSONNEL</u> Secretariat staff (3 full-time secretaries and part-time support personnel)	70,100	49,525*
16 <u>TRAVEL ON OFFICIAL BUSINESS</u> (Staff and consultants)	27,800	28,000
32 <u>GROUP TRAINING, MEETINGS</u> Conf. of the Parties, Standing Committee and expert meetings	149,600	115,000
41 <u>EXPENDABLE EQUIPMENT</u> Incl. purchasing/leasing of office furniture/equipment and photocopying	12,300	5,000
42 <u>NON-EXPENDABLE EQUIPMENT</u>	-----	15,000
51 <u>OPERATION AND MAINTENANCE OF EQUIPMENT</u> (Incl. telex)	4,100	11,000
52 <u>REPORTING COSTS</u> Editing, translation, printing, distribution of Proceedings of 4th meeting Conference of Parties, Identification Manual, other reports, publications	37,800	16,179
53 <u>SUNDRY</u> Basic support services, incl. accommodation, lighting, heating, maintenance, telephone, postage	36,200	45,000
99 <u>TOTALS</u>	586,800	495,700

* Total expenditure was US\$ 66,393. However remittance by UNEP of 50% of administrative costs for 1982 (US\$ 16,868) was applied to this budget line.

2. 1983 Income

The income of the Secretariat during 1983 was divided as follows:

	<u>US\$</u>
UNEP contribution	100,000
Contributions to Trust Fund	464,134

The expenditure during 1983 was maintained at less than total income for two main reasons:

- a) a favourable rate of exchange;
- b) a large portion of the funds committed for the editing, translation, printing and distribution of the Proceedings of the Fourth Meeting of the Conference of the Parties was not spent in 1983 but carried forward to 1984.

The present accounts are subject to regular auditing by the UN Board of Auditors and/or the UN Audit Service in accordance with Section 4.3 of Project Document FP/1104-76-01 (copies communicated to the Parties by the Chairman of the Standing Committee on 16 July 1980). In accordance with Section 12 of the Terms of Reference for the Administration of the Trust Fund, the Secretariat hereby submits a copy of a letter (Annex 1) addressed to the IUCN Council in which the auditors recommend that the 1983 CITES accounts be approved.

3. Trust Fund

Annex 2 shows the status of the Trust Fund as at 31 December 1983.

4. 1984 Expenditure

The 1984 expenditure of the Secretariat, following standard UNEP budget lines, was as follows:

1984 Accounts (in US\$)

Budget/Programme Position	Budget	Expen- diture
11 <u>EXPERTS</u> Professional Staff (Secretary General, 3 scientific/technical officers) Consultants: long-term (continuing consultancy agreement for trade monitoring and statistics, with IUCN/WTMU) Consultants: short-term (3 m/m p.a.)	234,000 56,100	193,100 40,108
13 <u>ADMINISTRATIVE SUPPORT PERSONNEL</u> Secretariat staff (3 full-time secretaries and part-time support personnel)	87,500	41,192*
16 <u>TRAVEL ON OFFICIAL BUSINESS</u> (Staff and consultants)	30,000	19,065
32 <u>GROUP TRAINING, MEETINGS</u> Conference of the Parties, Standing Committee and expert meetings	48,500	23,000
41 <u>EXPENDABLE EQUIPMENT</u> Incl. purchasing/leasing of office furniture/equipment and photocopying	9,300	15,105
42 <u>NON-EXPENDABLE EQUIPMENT</u>	-----	24,365
51 <u>OPERATION AND MAINTENANCE OF EQUIPMENT</u> (Incl. telex)	4,000	11,010
52 <u>REPORTING COSTS</u> Editing, translation, printing, distribution of Proceedings of the 4th meeting Conference of Parties, other reports, publications	28,000	21,836
53 <u>SUNDRY</u> Basic support services, incl. accommodation, lighting, heating, maintenance, telephone, postage	42,000	65,057
99 <u>TOTALS</u>	539,400	453,838

* Total expenditure was US\$ 90,492. However remittance by UNEP of 50% of administrative costs for 1983 and 1984 (US\$ 49,299) was applied to this budget line.

5. Notes on 1984 Expenditure

The figures presented for 1984 are not final and have not been audited. As the Parties are aware, the Secretariat operated in 1984 under two different types of administrative structure, creating a certain number of difficulties in reconciliation of both sets of figures. It should be pointed out that while some changes in figures from one budget line to another might take place, the overall expenditure figure should not be substantially changed. The audited figures will be forwarded to the Parties as soon as they become available. While the Secretariat has greatly benefited from a favourable rate of exchange during 1984, some substantial unexpected expenditure related to the move of the Secretariat took place. This explains the high level of expenditure under budget lines 41 (expendable equipment), 42 (non-expendable equipment) and 53 (sundry).

6. 1984 Income

The income of the Secretariat for 1984 was derived strictly from the contributions to the Trust Fund which amounted to US\$ 522,581.00.

7. Trust Fund

Annex 3 shows the status of the Trust Fund as at 31 December 1984.

rice
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- 6 AGOUT 1984

July 27, 1984

International Union for Conservation
of Nature and Natural Resources
Rue du Mont-Blanc
1196 Gland

Orig : CvU
cc : DG/16

Dear Sirs

CONVENTION ON INTERNATIONAL TRADE IN ENDANGERED
SPECIES OF WILD FAUNA AND FLORA (CITES)

As statutory auditors, we have examined the financial statements of the International Union for Conservation of Nature and Natural Resources (IUCN) for the year ended December 31, 1983 and have, under date of May 8, 1984, issued an unqualified statutory report.

We have also examined expenditures totalling SFr 1 158 495 incurred by IUCN on the CITES projects during the year ended December 31, 1983. Based on our tests we consider that these expenditures have been allocated on an appropriate basis to the CITES project.

Yours very truly
Price Waterhouse

AW Travis
Partner

AWT/lis

STATUS OF CITES TRUST FUND AS AT 31 DECEMBER 1983
(in US\$)

Contributions received up to 31.12.81		649,742
Contributions received during 1982		380,154
Contributions received during 1983		464,134
Interest credited up to 31.12.81		17,150
Interest credited during 1982		21,393
Interest credited up to 31.10.83 (tentative)		<u>11,229</u>
A. TOTAL INCOME	Sub-total A	1,543,802
B. Allocations issued by ED	Sub-total B	1,470,500
C. Project expenditures recorded up to 31.12.81		454,577
Project expenditures recorded in 1982		259,504
Programme support costs up to 31.12.82		92,830
Project expenditure recorded up to 31.12.83		347,146
Programme support costs up to 31.12.83		<u>45,129</u>
	Sub-total C	<u>1,199,186</u>
D. Income (A) - Expenditure (C) i.e. sum available 31.12.83		<u>344,616</u>
E. Commitments for 1983		70,170
Provision for programme support costs		9,122
Commitments for 1984		169,500
Provision for programme support costs		<u>22,035</u>
	Sub-total E	<u>270,827</u>
F. Surplus of Trust Fund D-E		<u>73,789</u>

STATUS OF CITES TRUST FUND AS AT 31 DECEMBER 1984
(in US\$)

Balance as at 1.1.84	311,680
Contributions received up to 31.12.84	522,581
Interest credited up to 31.12.84	<u>31,210</u>
A. Income as at 31.12.84	865,471
B. Allocations issued by Executive Director	735,000
C. Commitments for 1984-1985	706,800
Provision for programme support costs	<u>91,884</u>
Total commitments/provisions	798,684
D. Income (A) - Commitments (C) i.e. sum available as at 31.12.84	66,787
E. Proposed additional commitments for 1984 - 1985	-----
F. Surplus of Trust Fund (D-E)	66,787