

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

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Eighth Meeting of the Conference of the Parties
Kyoto (Japan), 2 to 13 March 1992

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

FINANCIAL REPORT FOR 1989-1990-1991

This document reports the final consolidated expenditures for 1989 and 1990, and the uncertified (not closed) expenditures in 1991.

The budget is presented in US dollars (USD) for 1989 and Swiss francs (CHF) for 1990 and 1991. If a dollar equivalent is needed, the following rate of exchange should be used:

1990 USD = 1.39 CHF

1991 USD = 1.47 CHF

These averages were obtained on the basis of monthly expenditures.

For all years only the costs of operations financed out of regular contributions are reported. Secondment by governments are excluded here and reported under external funding (document Doc. 8.10) along with other extraordinary contributions. Contributions received in 1989 were reported in document Doc. 7.9 such as USD 43,000 from the Government of the United Kingdom to cover a shortfall in translation.

1989

The 1989 budget is expressed in USD as approved at the sixth meeting of the Conference of the Parties. Expenditures not included in the budget consist of extraordinary contributions amounting to USD 186,104 provided by the Governments of France and the Northwest Territories (Canada) to cover salary costs.

1990

1. The 1990 final expenditures were reported to the Standing Committee at its 24th meeting. The total reported expenditures do not include CHF 440,495 which were provided by the Governments of the United States of America (Fish and Wildlife Service), the Northwest Territories (Canada) and the Netherlands to cover the cost of salaries for seconded officers.
2. As indicated to the Standing Committee the expenditures were kept within the limits established at its 21st meeting. The amount was limited by a restraint on expenditures for operational costs (i.e. equipment, maintenance, etc.) and 1990 expenditures reflected only in the following year.
3. The cost of professional staff salaries was higher than forecasted because it included separation costs of the former Secretary General. Note that staff salaries, in the UN system as a whole, were increased after April 1990 by 5%.

1991

1. The level of expenditures (not final) in 1991 is within the amount approved at the 23rd and 24th meetings of the Standing Committee. However, the total reported by the Secretariat is greater by CHF 115,884 principally due to the inclusion of 1992 expenditures. The travel component contains a provision to cover hotel deposits for the eighth meeting of the Conference of the Parties. Under line "2102 Sub-Contract with WTMU" a provision for 1992 is included. The line for support-staff salaries includes provision for two secretaries' wages through March 1992.

2. This document includes an Annex reporting expenditures for the years 1989-1990-1991.

FINANCIAL REPORT FOR 1989-1990-191
REVISED EXPENDITURES
(in USD for 1989 and CHF for 1990-1991)

Budget Line	Description	1989		1990		1991	
		Approved Budget (USD)	Incurred Expenditure (USD)	Approved Budget (USD)	Incurred Expenditure (USD)	Approved Budget (USD)	Incurred Expenditure (USD)
1100	Prof. staff (1D-1, 1P-5, 1P-4, 2-P3, 3P-2)	502,000	319,634	889,350	932,525	925,155	737,865
	Subtotal	502,000	319,634	889,350	932,535	925,155	737,865
1200	Consultants (general)	5,000		36,300		39,600	
1201	Consultants for COP		35,442		5,902	24,750	80,850
1202	Consultants (short term)		38,031		33,692		1,960
1203	Research assistance			16,500		18,150	
1298	Prior year adjustments		(16,205)		(8,215)		
	Subtotal	5,000	57,268	52,800	31,379	82,500	82,810
1300	Support staff (1G-6, 4G-5, 2G-3, 1G-2)	285,000	249,041		608,690		555,660
1305	Conference translators		91,116		291	24,750	
1305	Conference interpreters					140,250	
1305	Conference report writers					24,750	
1321	Temporary assistance for COP	114,000	46,129			82,500	94,080
1398	Prior year adjustments		79,363	693,000	(28,306)	722,700	

Budget Line	Description	1989		1990		1991	
		Approved Budget (USD)	Incurred Expenditure (USD)	Approved Budget (USD)	Incurred Expenditure (USD)	Approved Budget (USD)	Incurred Expenditure (USD)
	Subtotal	399,000	465,649	693,000	580,675	994,950	649,740
1600	Regular travel	35,000	35,351	140,250	188,241	90,750	176,400
1601	Travel COP	36,000	30,318	24,750	42,111	82,500	23,000
1698	Prior year adjustments		(4,816)		(1,212)		
	Subtotal	71,000	60,853	165,000	229,140	173,250	199,400
2101	Subcontract IUCN (nomenclature)	30,000	21,774	115,500	41,700	121,275	20,574
2101	Subcontract IUCN (significant trade)				55,608		45,576
2102	WTMU-WCMC	75,000	87,901	189,750	166,205	214,500	191,000
2103	Species in legislation	60,000	8,000	115,500	39,430	119,625	50,348
2104	Other subcontracts		5,000				
2198	Prior year adjustments		39,333		6,950		
2201	Subcontract advisory COP services						36,750
	Subtotal	165,000	162,008	420,750	309,893	455,400	344,248
3201	Meetings of the Standing Committee	25,000	9,692	49,500	86,857	54,450	91,140
3204	Meetings of the Plants Committee			33,000	1,233	36,300	19,110
3205	Meetings of the Animals Committee			33,000	13,179	36,300	19,110
3206	African Elephant Panel of Experts			165,000		165,000	62,181
3298	Prior year adjustments				(2,064)		
	Subtotal	25,000	9,692	280,500	99,205	292,050	191,541

Budget Line	Description	1989		1990		1991	
		Approved Budget (USD)	Incurred Expenditure (USD)	Approved Budget (USD)	Incurred Expenditure (USD)	Approved Budget (USD)	Incurred Expenditure (USD)
3300	Miscellaneous charges (COP meetings)		2				29,400
3301	Meeting of the Parties		220		14		
3302	Other costs related to meetings of the Parties				2,371		
3398	Prior year adjustments				(328)		128,963
	Subtotal		222		2,057		158,363
4100	Expendable equipment	7,000	1,552	23,100	28,688	33,000	58,800
4198	Prior year adjustments	10,000					
4200	Non-expendable equipment		31,987	33,000	27,229	36,300	67,620
4201	Other non-expendable equipment						
4298	Prior year adjustments	40,000	(15,755)				
4298	Unliquidated obligations						
4300	Premises (rent)		31,537	41,250	63,180	41,250	69,090
	Subtotal	57,000	49,321	97,350	119,097	110,550	195,510
5100	Operation and maintenance	7,000			9,212		22,050
5101	Rental of computer	27,000	6,433	16,500	5,035	18,150	13,230
5102	Rental of photocopier		28,768	49,500	25,254	82,500	44,100
5103	Insurance		1,103	3,300	4,383	3,300	5,145
5104	Office installation and improvements		4,200	189,750	10,846	8,250	6,615
5105	Other operational costs		5,709	13,200	771	14,025	22,050

Budget Line	Description	1989		1990		1991	
		Approved Budget (USD)	Incurred Expenditure (USD)	Approved Budget (USD)	Incurred Expenditure (USD)	Approved Budget (USD)	Incurred Expenditure (USD)
5198	Prior year adjustments						
	Subtotal	34,000	46,213	272,250	55,501	126,225	113,190
5200	Reporting costs				560		
5201	Identification Manual	50,000	8,548	99,000	57,941	103,125	60,123
5202	Reporting costs during COP	20,000	403				
5202	Proceedings COP			24,750	4,333	8,250	8,085
5203	Security stamps		(3,283)	24,750	19,766	24,750	24,818
5204	Other publications		3,083	16,500	16,281	16,500	
5298	Prior year adjustments		24,317				
5298	Unliquidated obligations						
	Subtotal	70,000	33,068	165,000	98,881	152,625	93,026
5300	Sundry	10,000					
5301	Communications (telex, telephone, postage)	45,000	90,809	123,750	153,702	127,875	191,100
5303	Logistics for the COP	30,000				24,750	
5304	Contingency	13,000	(87)	82,500	1,297	82,500	
5398	Prior year adjustments		31,475				
5398	Prior year adjustments (Ivory Unit deficit)						
	Subtotal	98,000	122,197	206,250	136,999	235,125	191,100
5400	Hospitality		2,947		4,816		

Budget Line	Description	1989		1990		1991	
		Approved Budget (USD)	Incurred Expenditure (USD)	Approved Budget (USD)	Incurred Expenditure (USD)	Approved Budget (USD)	Incurred Expenditure (USD)
5498	Prior years adjustments		(816)				
	Subtotal		2,131		4,816		
6198	UNOG overhead		1,680				
6999	UNEP overhead (13%)	185,001	173,064	421,493	337,833	461,218	384,207
	Subtotal	185,001	174,744	421,493	337,833	461,218	384,207
	GRAND TOTAL	1,611,001	1,503,000	3,663,743	2,938,001	4,009,048	3,341,000