

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

FINANCIAL REPORT FOR 1992-1993

This document has been prepared by the Secretariat. The Standing Committee approved this report at its 31st meeting.

1. Annex 1 of this report reflects the actual expenditures incurred during the biennium 1992-1993. All the figures shown are in Swiss francs. In case a dollar equivalent is required, the average exchange rate of CHF 1.40 to USD 1.00 in 1992 and CHF 1.48 in 1993 could be applied as a guide.
2. Two columns are shown under each year - the first column shows the amounts originally approved by the Conference of the Parties and the second one shows the actual expenditures. As can be noted from the table, in 1992 the expenditures were CHF 3.89 million compared to the CHF 3.91 million approved by the Conference of the Parties. The actual expenditures in 1993 amounted to CHF 3.79 million, which is 82% of the CHF 4.63 million approved by the Conference of the Parties at its eighth meeting.
3. In reading the expenditure report for the two years, it would be helpful to consider that the 1992 expenditures included travel, salaries of freelance personnel and other administrative costs incurred in relation to the eighth meeting of the Conference of the Parties. On the other hand, while there was no major meeting financed in 1993, that year's expenditures are substantially affected

by the inclusion in the Trust Fund of the salaries of the Plants Officer and the Enforcement Officer, both at P-4 levels, starting from January 1993. In both years, the salaries of the three administrative staff paid by UNEP and one Junior Professional Officer paid by the Government of Japan are not included. Staff benefits, such as education grants and home leave, are charged to the salary budget line, which explains why the salaries of some senior staff members look lower than those of their junior colleagues.

4. As expected, the move of the Secretariat from Lausanne to Geneva was accomplished without major costs to the Trust Fund. Hence the maintenance and equipment costs have been contained to the minimum.
5. The actual contributions received in 1992 and 1993 are indicated in Annex 2. The figures reflect the total amounts received by the end of each month. The money received to cover the current year's contributions as opposed to those of prior years have also been indicated separately.
6. Although the budget is in a healthier state as compared to previous years, the Secretariat continues to encourage Parties to pay their contributions at the beginning of the year to which the contributions refer, or even at the end of the preceding year.

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1992 and 1993 Actual Expenditures (in CHF)

Budget Line	Description	1992		1993	
		Approved budget	Actual expenditures	Approved budget	Actual expenditures
	Professionals				
1100	9 professional staff posts funded by the Trust Fund; D-1, 2P-5, 3P-4, 3P-3	684,000	947,611	1,702,400	1,467,809
1198	Prior year's adjustment	0	8,246	0	0
1199	Sub-total	684,000	955,857	1,702,400	1,467,809
1201	Consultants - translation	80,850	61,224	0	7,342
1202	Consultants - general	91,000	39,053	70,000	0
1203	Consultants - research assistance	0	1,237	0	0
1298	Prior year's adjustment	0	0	0	(5,692)
1299	Sub-total	171,850	101,514	70,000	1,650
	Administrative support				
1300	9 support staff	625,000	871,316	753,200	840,513
1320	Temporary assistance	20,000	0	0	9,658
1321	Salary/travel of Conf. staff	355,000	381,431	0	0
1398	Prior year's adjustment	0	0	0	(38,479)
1399	Sub-total	1,000,000	1,252,747	753,200	811,692

Budget Line	Description	1992		1993	
		Approved budget	Actual expenditures	Approved budget	Actual expenditures
	Travel on official mission				
1601	Travel - general	176,400	129,438	230,000	87,733
1602	Travel of staff to COP	190,000	155,987	35,000	0
1603	Travel of Conf. staff to COP	0	0	0	0
1699	Sub-total	366,400	285,425	265,000	87,733
1999	Total personnel component	2,222,250	2,595,543	2,790,600	2,368,884
2100	Sub-contracts				
2101	Nomenclature studies - animals	49,000	0	50,400	49,399
	Nomenclature studies - plants	0	0	56,000	54,889
2102	Significant trade - animals	0	0	91,000	89,043
	Significant trade - plants	0	0	25,000	0
2103	Species in legislation	50,000	0	45,000	0
2104	Identification Manual - animals	0	0	110,000	129,904
	Identification Manual - plants	0	0	20,000	0
2105	Sub-contract with Nagao Env. Found.	36,750	12,614	0	0
2106	Scientific Support - WCMC	110,250	110,600	140,000	137,218
2198	Prior year's adjustment	0	14,690	0	0
2199	Sub-total	246,000	137,904	537,400	460,453
3200	Group training				
3201	Enforcement seminars	0	0	60,000	0
3298	Prior year's adjustment	0	0	0	0
3299	Sub-total	0	0	60,000	0
3300	Meetings				
3301	Standing Committee	49,000	62,726	37,000	16,780
3302	Plants Committee	19,100	15,014	37,000	32,511
3303	Animals Committee	19,100	21,000	37,000	36,229
3304	African Elephant Panel of Experts	62,000	38,560	0	0
3305	COP related charges	29,400	26,880	10	0
3398	Prior year's adjustment	0	(6,386)	0	(9,300)
3399	Sub-total	178,600	157,794	111,010	76,220
4100	Expendable equipment	59,000	29,040	70,000	17,381
4200	Non-expendable equipment	65,000	11,235	30,000	26,834
4300	Office premises	69,000	57,004	70,000	72,362
4999	Component total	193,000	97,279	170,000	116,577
5100	Operation and maintenance				
5101	Maintenance of computers	13,000	4,570	16,800	1,319
5102	Maintenance of photocopier	52,000	22,999	21,000	13,216
5103	Insurance	5,200	3,331	5,600	0
5104	Office installation & improvements	120,000	0	0	22,014
5105	Cleaning services	44,050	14,736	27,000	3,583
5106	Others	0	0	0	0

Budget Line	Description	1992		1993	
		Approved budget	Actual expenditures	Approved budget	Actual expenditures
5198	Prior year's adjustment	0	0	0	(8,258)
5199	Sub-total	234,250	45,636	70,400	31,873
5200	Reporting costs				
5201	Printing of Identification Manual	60,000	52,777	0	23,794
5202	COP-related documents	93,085	144,745	56,000	1,316
5203	Not related to COP	0	34,584	28,000	23,788
5204	Security stamps	10,000	(11,722)	45,000	845
5298	Prior year's adjustment	0	0	0	0
5299	Sub-total	163,085	220,384	129,000	49,743
5300	Sundry				
5301	Communications (tlx, tel., etc.)	191,000	175,940	224,000	130,240
5302	Logistics for the COP	23,000	939	5,600	0
5303	Contingencies	0	0	0	0
5304	Other (bank charges etc.)	0	10,051	0	6,774
5398	Prior year's adjustment	0	0	0	0
5399	Sub-total	214,000	186,930	229,600	137,014
5400	Hospitality	6,000	1,918	0	765
5999	Component total	617,335	454,868	429,000	219,395
	TOTAL	3,457,185	3,443,388	4,098,010	3,241,529
6000	UNEP overhead costs (13%)	449,434	447,640	532,741	421,399
9999	GRAND TOTAL	3,906,619	3,891,028	4,630,751	3,662,927

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Contributions Received in 1992 and 1993 as at the End of Each Month (in CHF)

Month	1992			1993		
	For prior years	For current year	Total	For prior years	For current year	Total
January	0	0	0	298	45,317	45,614
February	766,479	153,639	920,118	51,960	213,404	265,364
March	766,832	162,345	929,177	205,680	2,499,505	2,705,185
April	767,280	381,683	1,148,963	233,886	2,501,153	2,735,039
May	988,129	776,071	1,764,200	233,886	2,542,133	2,776,019
June	988,806	1,514,557	2,503,363	236,095	3,019,065	3,255,160
July	1,040,638	1,583,089	2,623,727	245,511	3,086,087	3,331,598
August	1,259,386	2,517,128	3,776,514	248,015	3,958,819	4,206,834
September	1,259,386	2,527,519	3,786,905	277,028	3,972,003	4,249,031
October	1,267,429	2,516,457	3,783,886	292,128	4,047,266	4,339,395
November	1,277,298	2,659,479	3,936,777	293,373	4,051,247	4,344,620
December	1,361,005	2,917,967	4,278,972	733,078	4,598,642	5,331,720

Status of CITES Trust Fund as at 31 December 1993 Expressed in Swiss Francs

Income	
Balance available as at 1 January 1992	395 002
Contributions received in 1992	4 278 972
Contributions received in 1993	5 331 720
Interest accrued	793 439
A. TOTAL INCOME OF THE TRUST FUND	10 799 133
Commitments	
1992 actual expenditures	3 443 388
13% programme support costs	447 640
1993 approved budget	3 241 529
13% programme support costs	421 399
B. TOTAL EXPENDITURES	7 553 956
C. BALANCE AVAILABLE (A-B)	3 245 177