



**CONVENTION ON
MIGRATORY
SPECIES**

UNEP/CMS/Resolution 14.2

Original: English

FINANCIAL AND ADMINISTRATIVE MATTERS

Adopted by the Conference of the Parties at its 14th Meeting (Samarkand, February 2024)

Recalling Article VII paragraph 4 of the Convention, which reads as follows:

“The Conference of the Parties shall establish and keep under review the financial regulations of this Convention. The Conference of the Parties shall at each of its ordinary meetings adopt the budget for the next financial period. Each Party shall contribute to this budget according to a scale to be agreed upon by the Conference”,

Appreciating the importance of all Parties being able to participate in the implementation of the Convention and related activities, and

Welcoming the progress made by UNEP to identify additional approaches for Parties to address their arrears,

*The Conference of the Parties to the
Convention on the Conservation of Migratory Species of Wild Animals*

1. *Confirms* that all Parties should contribute to the budget adopted at the scale agreed upon by the Conference of the Parties in accordance with Article VII paragraph 4 of the Convention;
2. *Adopts* the budget for 2024 to 2026 attached as Annex 1 to the present Resolution;
3. *Adopts* the scale of contributions of Parties to the Convention as set forth in Annex 2 to the present Resolution and decides to apply that scale pro rata to new Parties;
4. *Agrees* that the scale of contribution as set forth in Annex 2 will not be adjusted downwards in the event that new Parties accede to the Convention following the adoption of this resolution and that the contributions of new Parties will be recorded as additional income and included in the operating reserve of the Trust Fund;
5. *Requests* the Standing Committee, in collaboration with the Scientific Council, to assess the scope of CMS ongoing and planned activities against the mandate of the Convention, and to present the outcome of the assessment and possible recommendations to focus the work of the Convention to CMS COP15;
6. *Encourages* Parties, in particular those that are required to pay small contributions, to consider paying for the whole triennium in one instalment;
7. *Urges* all Parties to pay their contributions as promptly as possible, preferably not later than the end of March in the year to which they relate, and, if they so wish, to inform the Secretariat if they would prefer to receive a single invoice covering the whole triennium;

8. *Notes* with concern that a number of Parties have not paid their contributions to the core budget for 2023 and for previous years which were due on 1 January of each year, thus adversely affecting the implementation of the Convention;
9. *Urges* all Parties with arrears to cooperate with the Secretariat in arranging for the payment of their outstanding contributions without delay and consult the Secretariat and UNEP about new approaches available to make these payments;
10. *Decides* that delegates from developing countries and countries with economies in transition shall be eligible for funding to attend the Convention's meetings, and as a general rule furthermore, to exclude from such eligibility countries that have payments in arrears of three years or more and *requests* the Executive Secretary, when allocating the funding, to accord first priority to funding for least developed countries and small island developing States;
11. *Decides* that representatives from countries with contributions in arrears of three years or more should be excluded from holding office in Convention bodies, and be denied the right to vote; and *requests* the Executive Secretary to explore with these Parties innovative approaches for the identification of possible funding to resolve their arrears prior to the next meeting;
12. *Requests* the Standing Committee to develop options to operationalize paragraph 11 as well as other means to address arrears for consideration by the Conference of the Parties at its 15th meeting;
13. *Decides* that Resolutions adopted by this Conference of the Parties that establish, inter alia, bodies, mechanisms or activities that have financial implications not provided for in Annex 1 are subject to available funds from voluntary contributions;
14. *Decides* that paragraphs in Resolutions and Decisions adopted by the Conference of the Parties, which refer to availability of resources, funding or external funding, all imply that the activities covered with that reference are always subject to funds coming from voluntary contributions;
15. *Encourages* all Parties to make voluntary contributions to the Trust Fund – MVL¹ to support requests from developing countries to participate in and implement the Convention throughout the triennium;
16. *Invites* all Parties to make voluntary contributions to the Convention's Trust Fund – MSL² to support the core budget of the Secretariat;
17. *Endorses*, on an exceptional basis, a provisional Programme of Work for the intersessional period between COP14 and COP15, as contained in Annex 6;
18. *Requests* the Secretariat to finalize the Programme of Work for the intersessional period between COP14 and COP15, taking into account elements of the 2020-2023 Programme of Work relevant to the provisional Programme of Work contained in Annex 6, decisions adopted by COP14 in particular with respect to the Samarkand Strategic Plan for Migratory Species for 2024 – 2032, as well as other relevant considerations, and to submit it to the Standing Committee no later than 31 May 2024, for its consideration;

¹ General Trust Fund in support of the Convention of the Conservation of Migratory Species of Wild Animals (CMS)

² Trust Fund for the Convention of the Conservation of Migratory Species of Wild Animals (CMS)

19. *Requests* the Standing Committee to hold an online meeting no later than 15 July 2024 and to adopt a final Programme of Work for the intersessional period between COP14 and COP15;
20. *Encourages* States that are not Parties to the Convention, governmental, intergovernmental and non-governmental organizations and other sources to consider contributing to the Trust Fund or to special activities;
21. *Decides* that the Executive Secretary, subject to the approval of the Standing Committee, and, in urgent cases, with the approval of the Chair of the Standing Committee alone, shall have the authority to spend or apply funds saved from the implementation of the core budget to activities in the approved costed Programme of Work not covered by the core budget, and shall inform the Standing Committee in those cases when such approval was made by the Chair of Standing Committee alone;
22. *Decides* that the Executive Secretary shall have the authority to make staffing decisions as necessary to implement the priorities of the Parties in accordance with the Programme of Work provided that the implications of the decisions can be met from the existing budget;
23. *Requests* the Executive Secretary, in consultation with the Finance and Budget Subcommittee, to prepare budget proposals including a staffing table showing the positions in the Secretariat and their status of occupation, as well as an income table which includes expected assessed contributions, the trust fund balance from the previous triennium, confirmed voluntary funding, and other relevant income, and shall also provide information about the status of the reserve, for the consideration by future Conference of the Parties, including, at a minimum, a zero nominal growth budget scenario and a zero real growth budget scenario;
24. *Requests* the Executive Secretary, as part of the budget proposals prepared pursuant to paragraph 23, to prepare a draft Programme of Work for the intersessional period between COP15 and COP16;
25. *Invites* Parties to consider the feasibility of financing Junior Professional Officers and/or providing gratis personnel or technical experts to the Secretariat to increase its capacity;
26. *Adopts* the staffing table of the Secretariat, as set forth in Annex 3, used for costing purposes to set the overall budget;
27. *Instructs* the Finance and Budget Subcommittee of the Standing Committee to:
 - i) meet one day prior to the start of every regular meeting of the Standing Committee and to work intersessionally by electronic or other means;
 - ii) work with the Secretariat to prepare all financial and budgetary documents for consideration by the Standing Committee; and
 - iii) operate under the terms of reference attached as Annex 4 to this Resolution;
28. *Confirms* that the CMS Secretariat will continue to provide Secretariat services to the Agreement on the Conservation of Small Cetaceans of the Baltic, North East Atlantic, Irish and North Seas (ASCOBANS), the Memorandum of Understanding on the Conservation and Management of Marine Turtles and their Habitats of the Indian Ocean and South-East Asia (IOSEA MOU), the Memorandum of Understanding on the Conservation of Migratory Sharks (Sharks MOU) and the Agreement on Conservation of Gorillas and Their Habitats (Gorilla Agreement);

29. *Requests* the Executive Director of the United Nations Environment Programme to continue to incorporate aspects of the Convention's Programme of Work into the programme of work of the United Nations Environment Programme and the projects that implement it, and consider, as appropriate, providing financial support to specific CMS activities in this context;
30. *Requests* the Executive Director of the United Nations Environment Programme to extend the duration of the Convention Trust Fund - MSL to 31 December 2026;
31. Approves the terms of reference for the administration of the Trust Fund as set forth in Annex 5 to the present Resolution for the period 2024 to 2026;
32. *Decides* that all contributions to the Trust Fund shall be paid in euros;
33. *Further decides* that an operating reserve should be maintained at a constant level of at least 15 per cent of estimated annual expenditure or US\$500,000, whichever is higher;
34. *Requests* the Secretariat to monitor exchange rate fluctuations carefully and adjust levels of expenditure where necessary; and decides that the Secretariat can exceptionally request the Standing Committee to drawdown from the Trust Fund balance;
35. *Repeals* Resolution 13.2, with assessed contributions of Parties to fund the 2021-2023 budget as set out in Annex 2 of the Resolution remaining on the record; and
36. *Decides* that the current Resolution supersedes Resolution EX.1.1 Financial and Administrative Matters adopted by the First Extraordinary Meeting of the Conference of the Parties, held in November 2023.

ANNEX 1

BUDGET FOR THE 2024-2026 TRIENNIUM

(all figures in Euros)

Object of expenditure	2024	2025	2026	Total
Staff Costs				
Professional Staff	1,655,509	1,688,619	1,722,391	5,066,519
General Support Staff	599,160	610,436	621,939	1,831,535
Subtotal	2,254,669	2,299,055	2,344,330	6,898,054
Contractual Services				
Contractual services (translations and report writing)	95,687	97,601	99,553	292,841
Servicing of Governing Bodies (translations, interpretation, etc.)			345,814	345,814
Information Material and Document Production	13,530	13,801	14,077	41,407
Subtotal	109,217	111,402	459,443	680,062
Operating Costs				
ICT Tools, Website Development and Maintenance	7,036	7,177	7,320	21,533
Staff Development (training, retreats etc.)	20,824	23,918	21,119	65,862
Information Technology Services (including UNV)	75,770	77,285	78,831	231,887
Office Automation Services (printer leases, hosting etc.)	10,824	11,040	11,261	33,126
Communication and Courier Services	10,000	10,200	10,404	30,604
Miscellaneous	4,046	4,127	4,210	12,383
Umoja	50,000	51,000	52,020	153,020
Subtotal	178,500	184,748	185,165	548,414
Supplies				
Office Supplies	6,278	6,404	6,532	19,214
Subtotal	6,278	6,404	6,532	19,214
Equipment				
Non-expendable Equipment	11,366	11,593	11,825	34,784
Subtotal	11,366	11,593	11,825	34,784
Travel				
Staff travel	68,951	70,330	71,737	211,018
Staff travel - COP15	-	-	63,341	63,341
Standing Committee meetings	-	30,000	30,600	60,600
Scientific Council meetings	64,295	-	65,581	129,876
Subtotal	133,246	100,330	231,259	464,835
Total	2,693,276	2,713,532	3,238,555	8,645,363
Programme Support Costs	350,126	352,759	421,012	1,123,897
Grand total	3,043,401	3,066,292	3,659,567	9,769,260

**ASSESSED CONTRIBUTIONS FOR THE CONVENTION
DURING THE TRIENNIUM 2024-2026**
(all figures in Euros)

N°	Party	UN Scale 2022	Adjusted Scale %	2024	2025	2026	Total
1	Afghanistan	0.006	0.014	420	423	505	1,349
2	Albania	0.008	0.018	560	565	674	1,799
3	Algeria	0.109	0.251	7,634	7,691	9,180	24,505
4	Angola	0.01	0.023	700	706	842	2,248
5	Antigua and Barbuda	0.002	0.005	140	141	168	450
6	Argentina	0.719	1.655	50,356	50,735	60,552	161,643
7	Armenia	0.007	0.016	490	494	590	1,574
8	Australia	2.111	4.858	147,848	148,960	177,781	474,588
9	Austria	0.679	1.563	47,555	47,913	57,183	152,650
10	Bangladesh	0.01	0.023	700	706	842	2,248
11	Bahrain	0.054	0.124	3,782	3,810	4,548	12,140
12	Belarus	0.041	0.094	2,872	2,893	3,453	9,217
13	Belgium	0.828	1.905	57,990	58,427	69,731	186,148
14	Benin	0.005	0.012	350	353	421	1,124
15	Bolivia (Plurinational State of)	0.019	0.044	1,331	1,341	1,600	4,272
16	Bosnia and Herzegovina	0.012	0.028	840	847	1,011	2,698
17	Brazil	2.013	4.632	140,984	142,044	169,527	452,556
18	Bulgaria	0.056	0.129	3,922	3,952	4,716	12,590
19	Burkina Faso	0.004	0.009	280	282	337	899
20	Burundi	0.001	0.002	70	71	84	225
21	Cabo Verde	0.001	0.002	70	71	84	225
22	Cameroon	0.013	0.030	910	917	1,095	2,923
23	Central African Republic	0.001	0.002	70	71	84	225
24	Chad	0.003	0.007	210	212	253	674
25	Chile	0.42	0.967	29,415	29,637	35,371	94,423
26	Congo	0.005	0.012	350	353	421	1,124
27	Cook Islands	0.001	0.002	70	71	84	225
28	Costa Rica	0.069	0.159	4,833	4,869	5,811	15,512
29	Côte d'Ivoire	0.022	0.051	1,541	1,552	1,853	4,946
30	Croatia	0.091	0.209	6,373	6,421	7,664	20,458
31	Cuba	0.095	0.219	6,653	6,704	8,001	21,358
32	Cyprus	0.036	0.083	2,521	2,540	3,032	8,093
33	Czechia	0.34	0.782	23,812	23,992	28,634	76,438
34	Democratic Republic of the Congo	0.01	0.023	700	706	842	2,248

N°	Party	UN Scale 2022	Adjusted Scale %	2024	2025	2026	Total
35	Denmark	0.553	1.273	38,730	39,022	46,572	124,324
36	Djibouti	0.001	0.002	70	71	84	225
37	Dominican Republic	0.067	0.154	4,692	4,728	5,642	15,063
38	Ecuador	0.077	0.177	5,393	5,433	6,485	17,311
39	Egypt	0.139	0.320	9,735	9,808	11,706	31,250
40	Equatorial Guinea	0.012	0.028	840	847	1,011	2,698
41	Eritrea	0.001	0.002	70	71	84	225
42	Estonia	0.044	0.101	3,082	3,105	3,706	9,892
43	Eswatini	0.002	0.005	140	141	168	450
44	Ethiopia	0.01	0.023	700	706	842	2,248
45	European Union		2.500	76,085	76,657	91,489	244,231
46	Fiji	0.004	0.009	280	282	337	899
47	Finland	0.417	0.960	29,205	29,425	35,118	93,749
48	France	4.318	9.937	302,419	304,693	363,646	970,758
49	Gabon	0.013	0.030	910	917	1,095	2,923
50	Gambia	0.001	0.002	70	71	84	225
51	Georgia	0.008	0.018	560	565	674	1,799
52	Germany	6.111	14.063	427,994	431,214	514,646	1,373,854
53	Ghana	0.024	0.055	1,681	1,694	2,021	5,396
54	Greece	0.325	0.748	22,762	22,933	27,370	73,065
55	Guinea	0.003	0.007	210	212	253	674
56	Guinea-Bissau	0.001	0.002	70	71	84	225
57	Honduras	0.009	0.021	630	635	758	2,023
58	Hungary	0.228	0.525	15,968	16,088	19,201	51,258
59	India	1.044	2.403	73,118	73,668	87,922	234,708
60	Iran (Islamic Republic of)	0.371	0.854	25,984	26,179	31,244	83,407
61	Iraq	0.128	0.295	8,965	9,032	10,780	28,777
62	Ireland	0.439	1.010	30,746	30,977	36,971	98,694
63	Israel	0.561	1.291	39,291	39,586	47,245	126,122
64	Italy	3.189	7.339	223,347	225,027	268,566	716,940
65	Jordan	0.022	0.051	1,541	1,552	1,853	4,946
66	Kazakhstan	0.133	0.306	9,315	9,385	11,201	29,901
67	Kenya	0.03	0.069	2,101	2,117	2,526	6,744
68	Kyrgyzstan	0.002	0.005	140	141	168	450
69	Latvia	0.05	0.115	3,502	3,528	4,211	11,241
70	Lebanon	0.036	0.083	2,521	2,540	3,032	8,093
71	Liberia	0.001	0.002	70	71	84	225
72	Libya	0.018	0.041	1,261	1,270	1,516	4,047
73	Liechtenstein	0.01	0.023	700	706	842	2,248
74	Lithuania	0.077	0.177	5,393	5,433	6,485	17,311
75	Luxembourg	0.068	0.156	4,762	4,798	5,727	15,288
76	Madagascar	0.004	0.009	280	282	337	899
77	Malawi	0.002	0.005	140	141	168	450
78	Maldives	0.004	0.009	280	282	337	899
79	Mali	0.005	0.012	350	353	421	1,124

N°	Party	UN Scale 2022	Adjusted Scale %	2024	2025	2026	Total
80	Malta	0.019	0.044	1,331	1,341	1,600	4,272
81	Mauritania	0.002	0.005	140	141	168	450
82	Mauritius	0.019	0.044	1,331	1,341	1,600	4,272
83	Monaco	0.011	0.025	770	776	926	2,473
84	Mongolia	0.004	0.009	280	282	337	899
85	Montenegro	0.004	0.009	280	282	337	899
86	Morocco	0.055	0.127	3,852	3,881	4,632	12,365
87	Mozambique	0.004	0.009	280	282	337	899
88	Netherlands	1.377	3.169	96,441	97,166	115,966	309,572
89	New Zealand	0.309	0.711	21,641	21,804	26,023	69,468
90	Niger	0.003	0.007	210	212	253	674
91	Nigeria	0.182	0.419	12,747	12,843	15,327	40,917
92	North Macedonia	0.007	0.016	490	494	590	1,574
93	Norway	0.679	1.563	47,555	47,913	57,183	152,650
94	Pakistan	0.114	0.262	7,984	8,044	9,601	25,629
95	Palau	0.001	0.002	70	71	84	225
96	Panama	0.09	0.207	6,303	6,351	7,579	20,233
97	Paraguay	0.026	0.060	1,821	1,835	2,190	5,845
98	Peru	0.163	0.375	11,416	11,502	13,727	36,645
99	Philippines	0.212	0.488	14,848	14,959	17,854	47,661
100	Poland	0.837	1.926	58,621	59,062	70,489	188,171
101	Portugal	0.353	0.812	24,723	24,909	29,728	79,360
102	Republic of Moldova	0.005	0.012	350	353	421	1,124
103	Romania	0.312	0.718	21,851	22,016	26,275	70,143
104	Rwanda	0.003	0.007	210	212	253	674
105	Samoa	0.001	0.002	70	71	84	225
106	Sao Tome and Principe	0.001	0.002	70	71	84	225
107	Saudi Arabia	1.184	2.725	82,923	83,547	99,712	266,183
108	Senegal	0.007	0.016	490	494	590	1,574
109	Serbia	0.032	0.074	2,241	2,258	2,695	7,194
110	Seychelles	0.002	0.005	140	141	168	450
111	Slovakia	0.155	0.357	10,856	10,937	13,054	34,847
112	Slovenia	0.079	0.182	5,533	5,575	6,653	17,761
113	Somalia	0.001	0.002	70	71	84	225
114	South Africa	0.244	0.562	17,089	17,217	20,549	54,855
115	Spain	2.134	4.911	149,458	150,583	179,718	479,759
116	Sri Lanka	0.045	0.104	3,152	3,175	3,790	10,117
117	Sweden	0.871	2.004	61,002	61,461	73,352	195,815
118	Switzerland	1.134	2.610	79,422	80,019	95,501	254,942
119	Syrian Arab Republic	0.009	0.021	630	635	758	2,023
120	Tajikistan	0.003	0.007	210	212	253	674
121	Togo	0.002	0.005	140	141	168	450

N°	Party	UN Scale 2022	Adjusted Scale %	2024	2025	2026	Total
122	Trinidad and Tobago	0.037	0.085	2,591	2,611	3,116	8,318
123	Tunisia	0.019	0.044	1,331	1,341	1,600	4,272
124	Turkmenistan	0.034	0.078	2,381	2,399	2,863	7,644
125	Uganda	0.01	0.023	700	706	842	2,248
126	Ukraine	0.056	0.129	3,922	3,952	4,716	12,590
127	United Arab Emirates	0.635	1.461	44,473	44,808	53,477	142,759
128	United Kingdom of Great Britain and Northern Ireland	4.375	10.068	306,411	308,715	368,446	983,572
129	United Republic of Tanzania	0.01	0.023	700	706	842	2,248
130	Uruguay	0.092	0.212	6,443	6,492	7,748	20,683
131	Uzbekistan	0.027	0.062	1,891	1,905	2,274	6,070
132	Yemen	0.008	0.018	560	565	674	1,799
133	Zimbabwe	0.007	0.016	490	494	590	1,574
	Total	42.368	100.000	3,043,401	3,066,292	3,659,567	9,769,260

STAFFING TABLE 2024-2026

Professional positions and higher	
D-1	0.97
P-5	0
P-4	4.85
P-3	2.2
P-2	2.75
Sub Total	10.77
General Service positions	
G-7	1
G-6	2
G-5*	4
G-4	0.5
Sub Total	7.5
Grand Total	18.27

* Includes an increase from 50 per cent to 100 per cent for one GS5 Team Assistant

ANNEX 4**TERMS OF REFERENCE OF THE FINANCE AND BUDGET SUBCOMMITTEE**1. *Composition of the Subcommittee:*

- a) The Finance and Budget Subcommittee shall be composed from among the members of the Standing Committee, with one country representative from each of the CMS regions nominated by the region; and
- b) The Subcommittee shall elect a Chair from among its members.

2. *Meetings and mode of operation of the Subcommittee:*

- a) The Subcommittee shall meet in closed session (i.e. attended only by members of the Subcommittee, Party observers and the Secretariat) one day prior to each meeting of the Standing Committee; and
- b) The members of the Subcommittee shall communicate by electronic means between meetings of the Standing Committee. For this purpose, the Secretariat shall establish a forum on its website for communications among the members and for the sharing of documents, which may be read by non-member Parties, who should communicate their views to their regional representative on the Subcommittee.

3. *Responsibilities of members of the Subcommittee:*

Members of the Subcommittee shall seek and represent the views of their region in carrying out their duties and shall report back to their regions.

4. *Responsibilities of the Subcommittee:*

To fulfil the mandate of Resolution 14.2, the Subcommittee shall:

- a) Broadly consider all aspects of the financing and budgeting of the Convention and develop recommendations to the Standing Committee. The Subcommittee should focus on keeping the Convention solvent while providing for essential support services for the efficient and effective functioning of the Convention;
- b) Evaluate the programme of work of the Secretariat and other documents with budgetary implications relative to:
 1. The duties and responsibilities of the Secretariat mandated in the text of the Convention; and
 2. Ensuring that the activities undertaken by the Secretariat under the approved budget are consistent with Resolutions and Decisions of the Conference of the Parties;
- c) Consider administrative procedures and other aspects of the financing and budgeting of the Convention and make recommendations for improving the efficiency with which funds are expended;

- d) Using the information developed through the processes described in paragraphs a)-c):
 - i) work with the Secretariat to prepare all financial and budgetary documents for consideration by the Standing Committee;
 - ii) further develop the report format to ensure that the financial reports are easily understood and transparent and that they enable informed decisions to be taken in relation to the financial performance of the Convention;
 - iii) make recommendations to the Standing Committee on all financial and budgetary documents and proposals developed through this process; and
 - iv) otherwise assist the Standing Committee in providing oversight of financial and budgetary matters, including the preparation of documents for meetings of the Conference of the Parties;

- e) The Secretariat shall issue to all Standing Committee members a report every six months to be sent electronically, which identifies and explains any projected expenditure that differs from the approved budget by more than 20 per cent for total staff costs or, in the case of non-staff costs, for each activity, together with the proposed approach for managing any such projected over-expenditure.

ANNEX 5**TERMS OF REFERENCE FOR THE ADMINISTRATION OF THE TRUST FUND FOR THE CONVENTION ON THE CONSERVATION OF MIGRATORY SPECIES OF WILD ANIMALS**

1. The Trust Fund for the Convention on the Conservation of Migratory Species of Wild Animals (hereinafter referred to as the Trust Fund) shall be continued for a period of three years to provide financial support for the aims of the Convention.
2. The financial period shall be three calendar years beginning 1 January 2024 and ending 31 December 2026, subject to the approval of the United Nations Environment Assembly.
3. The Trust Fund shall continue to be administered by the Executive Director of the United Nations Environment Programme.
4. The administration of the Trust Fund shall be governed by the Financial Regulations and Rules of the United Nations, the Staff Regulations and Rules of the United Nations and other administrative policies or procedures promulgated by the Secretary-General of the United Nations.
5. In accordance with United Nations Rules, the United Nations Environment Programme shall deduct from the expenditure of the Trust Fund an administrative charge equal to 13 per cent of the expenditure charged to the Trust Fund in respect of activities financed under the Trust Fund.
6. The financial resources of the Trust Fund for 2024-2026 shall be derived from:
 - (a) The contributions made by the Parties by reference to Annex 2, including contributions from any new Parties; and
 - (b) Further contributions from Parties and contributions from States, not Parties to the Convention, other governmental, intergovernmental and non-governmental organizations and other sources.
7. All contributions to the Trust Fund shall be paid in euros. For contributions from States that become Parties after the beginning of the financial period, the initial contribution (from the first day of the third month after deposit of the instrument of ratification, acceptance or accession till the end of the financial period) shall be determined pro rata, based on the contributions of other Parties on the same level as the United Nations scale of assessment as it applies from time to time. However, if the contribution of a new Party determined on this basis were to be more than 22 per cent of the budget, the contribution of that Party shall be 22 per cent of the budget for the financial year of joining (or pro rata for a partial year). Contributions shall be paid in annual instalments. Contributions shall be due on 1 January 2024, 2025 and 2026.
8. Contributions shall be paid to the bank account of the United Nations based on the invoice provided by United Nations Environment Programme.
9. For the convenience of the Parties, for each of the years of the financial period, the Executive Director of United Nations Environment Programme shall as soon as possible notify the Parties to the Convention of their assessed contributions.

10. Contributions received into the Trust Fund that are not immediately required to finance activities shall be invested at the discretion of the United Nations and any income shall be credited to the Trust Fund.
11. The Trust Fund shall be subject to audit by the United Nations Board of Auditors.
12. Budget estimates covering the income and expenditure for each of the three calendar years constituting the financial period prepared in euros shall be submitted to the meeting of the Conference of the Parties to the Convention.
13. The estimates for each of the calendar years covered by the financial period shall be divided into sections and objects of expenditure shall include references to the programmes of work to which they relate and shall be accompanied by such information as may be required by or on behalf of the contributors and such further information as the Executive Director of the United Nations Environment Programme may deem useful and advisable. In particular, estimates shall also be prepared for each programme of work for each of the calendar years with expenditures itemized for each programme so as to correspond to the sections and objects of expenditure described in the first sentence of the present paragraph.
14. The proposed budget, including all necessary information, inclusive of a staffing table of the Secretariat for costing purposes to set the overall budget, shall be dispatched by the Secretariat to all Parties at least 90 days before the date fixed for the opening of the ordinary meeting of the Conference of the Parties at which they are to be considered.
15. The budget shall be adopted by unanimous vote of the Parties present and voting at that Conference of the Parties.
16. In the event that the Executive Director of the United Nations Environment Programme anticipates that there might be a shortfall in resources over the financial period as a whole, the Executive Director shall consult with the Secretariat, which shall seek the advice of the Standing Committee as to its priorities for expenditure.
17. Commitments against the resources of the Trust Fund may be made only if they are covered by the necessary income of the Convention.
18. Upon the request of the Secretariat of the Convention after seeking the advice of the Standing Committee, the Executive Director of the United Nations Environment Programme should, to the extent consistent with the Financial Regulations and Rules of the United Nations, make transfers from one object of expenditure to another. At the end of the first calendar year of the financial period, the Executive Director of the United Nations Environment Programme may proceed to transfer any unspent balance of appropriations to the second calendar year, provided that the total budget approved by the Parties shall not be exceeded unless specifically sanctioned in writing by the Standing Committee.
19. At the end of each calendar year of the financial period³, the Executive Director of the United Nations Environment Programme shall submit to the Parties through the CMS Secretariat the year-end accounts. The Executive Director shall also submit, as soon as practicable, the audited accounts for the financial period. Those accounts shall include full details of actual expenditure compared to the original provisions for each object of expenditure.

³ The calendar year 1 January to 31 December is the accounting and financial year, but the accounts official closure date is 31 March of the following year. Thus, on 31 March the accounts of the previous year must be closed, and it is only then that the Executive Director may submit the accounts of the previous calendar year.

20. Those financial reports required to be submitted by the Executive Director of the United Nations Environment Programme shall be transmitted simultaneously by the Secretariat of the Convention to the members of the Standing Committee.
21. The Secretariat of the Convention shall provide the Standing Committee with an estimate of proposed expenditures over the coming year simultaneously with or as soon as possible after distribution of the accounts and reports referred to in the preceding paragraphs.
22. The present terms of reference shall be effective from 1 January 2024 to 31 December 2026.

ANNEX 6

**PROVISIONAL PROGRAMME OF WORK FOR THE INTERSESSIONAL PERIOD
BETWEEN COP14 AND COP15**

[Uploaded separately]