



**CONVENTION ON
MIGRATORY
SPECIES**

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Agenda Item 14.2

BUDGET AND PROGRAMME OF WORK 2018-2020

(Prepared by the Secretariat)

Summary:

As requested in Resolution 11.1. Financial and Administrative Matters by the Conference of the Parties at its 11th Meeting, the Secretariat has prepared three budget scenarios: a zero nominal and zero real growth budget as well as a third scenario for the triennium 2018-2020.

In addition, the Secretariat has developed a Programme of Work for 2018-2020.

The document should be considered in conjunction with: UNEP/CMS/COP12/Doc.14.1 on the Execution of CMS Budget 2015-2017; and UNEP/CMS/COP12/Doc.14.3 on Resource Mobilization.

BUDGET AND PROGRAMME OF WORK 2018-2020

Background

1. The present document responds to Resolution 11.1. Financial and Administrative Matters. paragraph 28 of the Conference of the Parties (COP) whereby it was decided that a triennial budget proposal shall be provided by the Secretariat and made available to Parties 90 days prior to the COP.
2. Through Resolution 11.1 the Secretariat has been requested to prepare a series of budget scenarios, including, as a minimum, a zero nominal growth budget scenario, a zero real growth budget scenario and in consultation with the Finance and Budget Sub-Committee, if necessary, a third scenario for consideration by COP12 Meeting.
3. For the preparation of the budget proposals to be submitted to COP12, the Secretariat consulted on a number of budget scenarios with the Finance and Budget Sub-Committee during the 45th Standing Committee Meeting in November 2016. It has been recommended by the Finance and Budget Sub-Committee that three budget scenarios should be submitted for the consideration of COP12. During the meeting with the Finance and Budget Sub-Committee in November 2016, the Secretariat orally presented a new budget format for the 2018-2020 triennium which is compatible with United Nations Secretariat's new enterprise resource planning system "Umoja".
4. For the preparation of the proposed Programme of Work, the Secretariat produced a new template which was revised and endorsed by the 45th Standing Committee Meeting.

Draft Budget Proposal for 2018-2020

General Introduction

5. Using the budget 2015-2017 adopted by COP11 and the budget implementation report 2015-2017 as a basis, the present proposal includes three different scenarios for the triennium budget 2018-2020 as summarized below:
 - Scenario 1: Zero nominal growth with respect to the 2015-2017 budget
 - Scenario 2: Zero real growth with respect to the 2015-2017 budget
 - Scenario 3: 4 per cent increase with respect to Scenario 2 above
6. Details on the rationale for each scenario are provided in the following sections of this document.
7. The scenarios included in this proposal use the new budget format that is compatible with the new enterprise resource planning system "Umoja" to facilitate simplified and coherent reporting to the Governing Bodies while meeting the needs of the Parties.
8. All scenarios incorporate a 2 per cent year-on-year inflation rate, which takes into account the impact of inflation on staff costs such as post adjustment and other entitlements as well as normal within-grade salary increments and revisions. The same 2 per cent inflation rate has been applied to all other operating costs such as contractual services, equipment, supplies as well as travel.
9. The three scenarios aim to keep the increase to an absolute minimum while paying the utmost attention ensuring that resources are used in the most economic and effective manner. However, it should be noted that due to inflation, costs have been increasing over the last triennium. For the budget period 2015-2017, this increase has not been compensated by a corresponding increase of the budget. Consequently, if scenario 1 were

the preferred one, substantial cuts e.g. operational costs in Servicing of COP13 and meetings of Governing Bodies, would need to be made. In the event of scenario 2 being selected, the incremental costs compared to the budget 2015-2017 caused by inflation would be covered. Only in scenario three, a small increase of 4 per cent is proposed over scenario 2 to cover additional costs to ensure that the Secretariat can fulfil the mandate given by COP.

Key Elements and considerations for the draft budget proposal 2018 – 2020

10. In drafting the various scenarios, several elements and considerations have been taken into account. The following section summarizes them.

UMOJA and IPSAS

11. Within the framework of an administrative reform initiative, the United Nations Secretariat introduced and deployed a new enterprise resource planning system “Umoja” to streamline the business processes of the United Nations Organization. As it is administered by the United Nations Environment Programme (UN Environment), the CMS Secretariat enrolled on this system in June 2015.

12. Umoja is designed to support the International Public Sector Accounting Standards (IPSAS) which have been successfully implemented by UN Environment in 2014. In compliance with IPSAS, Multilateral Environment Agreements (MEAs), including the CMS Secretariat, have been requested to take into consideration the following budgetary implications for the preparation of the budget proposal:

- Corporate initiative (Umoja licence fee and Global Service delivery module (GSDM) costs): Although the deployment costs of Umoja were initially absorbed by UN Headquarters and UN Environment centrally, the future costs associated with corporate initiatives, starting from 2017, will be passed on to user entities based on the level of expenditure incurred in the previous year. In 2017, the cost share of the corporate initiative for the entire CMS Family (CMS Secretariat and all Agreements such as AEWA, ASCOBANS and EUROBATS) is estimated at US\$14,014 based on the level of expenditure incurred in 2016. However, Executive Director of UN Environment has generously announced that it will absorb the corporate initiatives’ costs of all MEAs, including CMS, for 2017 because no allocation was made available for this purpose in the approved 2017 budgets. For the proposed three budget scenarios, the estimated allocation of the budget for corporate initiatives is included under the operating cost.
- Strict cash management: Umoja applies strict cash management of the contributions from the Parties: funds shall be committed when the contributions are paid to the Trust Fund as available cash. Therefore, it is imperative for the Parties to pay their contributions as early as possible before the relevant financial year commences. This applies to commitments related to assessed as well as voluntary contributions.
- Operating reserve requirement: In view of the strict cash management, the UN Board of Auditors recommended that all MEAs, including the CMS Secretariat, establish a funded operative reserve of 15 per cent to cushion uneven inward cashflows as well as unanticipated programme budget fluctuations, within limited thresholds set by the Governing Bodies. As per CMS Resolution 11.1. Financial and Administrative Matters, the operating reserve of the Trust Fund should be maintained at a constant level of at least 15 per cent of the estimated annual expenditure or US\$500,000, whichever is higher. Although the current funded operating reserve shows as US\$500,000 for CMS Trust Fund, to remain operational during the budget period 2018-2020, the Secretariat has proposed not to withdraw any funds from the Trust Fund reserve in all three scenarios.

Standard salary cost

13. The budget implementation report 2015-2017 had shown over-expenditures for some professional officers' positions due to under-estimated entitlement applied to the internationally recruited staff members. So far, savings from other positions as well as few vacant posts compensated such over-expenditures. However, the Secretariat is not in a position to continue using 2015-2017 budget for staff costs for the new triennium taken into account that all staff positions of the Secretariat are expected to be filled.
14. To create more coherence among all UN Environment administrated MEAs, the CMS Family has already started introducing standard salary costs applicable to Bonn duty station to its budgets. At the 6th Session of the Meeting of the Parties to the Agreement on the Conservation of African Eurasian Migratory Birds, standard salary costs applicable to the Bonn duty station based on the real costs were reflected in the proposed budget 2016-2018, which was adopted by the MOP.
15. The Standard Salary Costs applicable to Bonn duty station below are based on the cost for each staff category in 2018-2020, including all statutory staff costs such as post adjustment and other entitlements as well as normal within-grade increments and revisions. These cost increases result from United Nations system-wide standards, directives and calculations that are promulgated through the International Civil Service Commission (ICSC) and as such are non-discretionary. Additionally, standard salary cost included after service and health insurance monthly charge, which has been enforced by UN Secretariat, effective from 1 January 2017, in accordance with IPSAS requirement. The figures used in calculating staff costs are provided in table 1 below.

Table 1
Standard Staff Costs (in Euros)

<i>Level</i>	<i>2018</i>	<i>2019</i>	<i>2020</i>
D-1	213,943	218,222	222,586
P-5	182,144	185,787	189,503
P-4	155,926	159,044	162,225
P-3	130,694	133,308	135,974
P-2	106,642	108,775	110,950
G-7	86,833	88,569	90,341
G-6	76,933	78,472	80,041
G-5	68,106	69,468	70,858
G-4	60,215	61,419	62,648

Budget Scenarios for 2018- 2020

16. For the different scenarios described below the budget has been divided in the following categories:
- Staff
 - Contractual Services
 - Operating costs
 - Supplies
 - Equipment
 - Travel
 - Programme Support Costs (13 per cent UN Environment Overhead costs)
17. Further details for each scenario are provided in Annex 1. The figures in red in the proposed

budget indicate that an increase in the amount of the budget item is proposed compared to the previous scenario. Annex 2 provides an overview of the scale of annual contributions to Parties for the period 2018-2020 with indicative average annual contributions as per the proposed budget. This annex also provides, as a matter of comparison, the assessed contribution for the period 2015-2017 and relevant UN Scale of assessment.

Scenario 1: Zero nominal growth with respect to the 2015 - 2017 budget

18. Under Scenario 1, no increase is foreseen with respect to the budget approved for the triennium 2015-2017. In terms of Secretariat staff, this option provides for a confirmation of all posts currently existing as regular staff and application of standard salary and 2 per cent incremental inflation rate applied for all budget items. In order to maintain same level of budget in this scenario, no funds are allocated for the meetings of the Governing Bodies. Therefore, the Secretariat would need to expend enormous efforts mobilizing extra-budgetary resources before embarking on organizing the meetings of the Governing Bodies such as the Sessional Committee of the Scientific Council and the Standing Committee. Also, no funds could be allocated for servicing of COP 13, including interpretation services and report writing.

Total costs per category for the period 2018-2020 (in Euros)	
Staff	5 606 860
Contractual services	314 970
Operating costs	367 532
Supplies	18 105
Equipment	32 777
Travel	246 152
Programme Support Costs	856 232
Grand total to be shared by the Parties	7 442 628

Scenario 2: Zero real growth

19. Scenario 2 is based on Scenario 1 with the addition of the funds for servicing COP 13 and the meeting of the Governing Bodies. This means that resources are available for services related to the preparation of COP13, including translation, interpretation and report writing. Additionally, it would cover the cost of travel and subsistence of eligible members of the Sessional Committee of Scientific Council and the Standing Committee. Both Committees are scheduled to meet twice during the triennium.

Total costs per category for the period 2018-2020 (in Euros)	
Staff	5 606 860
Contractual services	622 043
Operating costs	367 532
Supplies	18 105
Equipment	32 777
Travel	407 378
Programme Support Costs	917 110
Grand total to be shared by the Parties	7 971 806

Scenario 3: 4 per cent increase over Scenario 2

20. Scenario 3 foresees a limited increase of 4 per cent with respect to Scenario 2. Scenario 3 keeps all elements already included in Scenario 2 with the addition of the upgrade of the current P-2 position of Associate Information Officer, which is provided by AEWA, to P-3 to oversee the Common Information Management, Communication and Outreach Unit, which was established in the framework of synergies within the CMS Family since 2015. The difference between the P-2 and P-3 level would be 18 per cent of the costs of this position

while the remaining 82 per cent of the costs is currently covered by the AEWA budget. The reason for this upgrade is that this position is supervising a team of five co-workers and the portfolio has increased substantially. As this proposal would be cost-neutral to AEWA and would yield significant synergies for the CMS Family, it is expected that AEWA Parties would support it.

21. COP11 agreed to establish the part-time position of the P2 Associate Information Officer. This Officer deals primarily with maintaining and developing the websites (CMS Family, World Migratory Bird Day) and the different online platforms that have been created e.g. exchange of information on a certain topic within the Scientific Council and social media. It has turned out that, due to the high demand for such kind of expertise, it was not feasible to find a suitable candidate on a part-time basis. However, a consultant was hired to cover the gap, which is not a sustainable solution due to limited duration of two years as a maximum for such consultants as per UN Rules and Regulations. The Secretariat, therefore, proposes to consider to increase the current post from 50 per cent to 100 per cent, to attract highly qualified applicants to fill this post for the years to come.
22. In terms of non-staff costs under Scenario 3, one time allocation of €25,000 is included for the Analysis of National Reports provided the by the Parties to the Convention.

Total costs per category for the period 2018-2020 (in Euros)	
Staff	5 869 723
Contractual services	622 043
Operating costs	367 532
Supplies	18 105
Equipment	32 777
Travel	407 378
Programme Support Costs	951 283
Grand total to be shared by the Parties	8 268 842

23. The staffing component of the three scenarios is calculated based on the indicative staffing table for the triennium 2015–2017. COP11 approved the 9.195 professional posts funded from the core budget. With zero nominal and zero real growth budget scenarios, professional posts funded by core budget would remain same. Under Scenario 3, it is proposed that professional posts funded by core budget will be increased by 0.68 compared to the 2015–2017 staffing table for the Secretariat.

Programme Support Costs

24. In accordance with the United Nations General Assembly Resolution 35/217 of 17 December 1980, UN Environment charges a 13 per cent fee on Trust Fund expenditure for administering the CMS Secretariat. The General Assembly resolution is intended to ensure that the core resources provided to UN organizations are not diverted away from the core mandates approved by their legislative organs towards administering or implementing extra-budgetary activities. In the case of UN Environment, the Executive Director has, in accordance with the established PSC policy, decided to return a portion of the 13 per cent PSC charged on the expenditure of all the funds in the CMS Family to help cover the costs of the CMS Secretariat's administrative support services. These resources are currently used to fund one professional level position (Administrative and Finance Management Officer P-4) and five General Service positions (four located in Bonn, Germany and one located in Abu Dhabi, United Arab Emirates).

Scale of Contributions by the Parties

25. Parties' assessed contributions for each of the budget scenarios are contained in Annex 2. The assessed contributions are based on the current United Nations scale of assessments for 2016-2018, which was adopted by the General Assembly by resolution 70/245 of 23

December 2016, adjusted to take account of the fact that not all Members States of the United Nations are Parties to the Convention.

Review of the grading of the Secretariat's posts

26. From COP9 onwards, the COP has requested the Executive Director of UN Environment to undertake a review the grading of all the Secretariat's posts. This request was re-iterated at COP11 through Resolution 11.1, operational paragraph 15. The actual review took place in 2016 and was undertaken by an independent consultant, who reviewed the original job descriptions and compared them with the current responsibilities of the incumbents. Since Staff Members entered on duty, sometimes ten years ago or more, their job description has never been amended to reflect any changes in duties. The report of the consultant is attached as Annex 5 to this document.
27. With the exception of the P-3 Information Officer described in paragraph 20, no change of grading of CMS posts is proposed under any of the three scenarios mentioned above. To implement the outcome of the grading exercise gradually in the years to come, use could be made of opportunities that might arise, for instance, through structural changes and within the assigned budget.

Proposed Programme of Work for 2018-2020

28. The proposed Programme of Work for 2018-2020 is included in Annex 4.

Annexes

- Proposed Budget for the Triennium 2018-2020 - Scenarios 1 – Zero Nominal Growth, Annex 1 (A)
- Proposed Budget for the Triennium 2018-2020 - Scenarios 2 – Zero Real Growth, Annex 1 (B)
- Proposed Budget for the Triennium 2018-2020 - Scenarios 3, Annex 1 (C)
- Scale of Contributions to the Triennium 2018 – 2020 Budget, Annex 2
- Draft Resolution on Financial and Administrative Matters, Annex 3
- Proposed Programme of Work for 2018-2020, Annex 4
- Report of the grading of the Secretariat's posts, Annex 5

Recommended actions

29. The Conference of the Parties is recommended to:
- a) adopt the draft Resolution contained in Annex 3 of this document.

ANNEX 1 (A)

**PROPOSED BUDGET FOR THE TRIENNIUM 2018 - 2020:
SCENARIO 1 – ZERO NOMINAL GROWTH**

(all figures in Euros)

<i>Object of expenditure</i>	<i>2018</i>	<i>2019</i>	<i>2020</i>	<i>Total</i>
Staff Costs				
Professional Staff	1 359 336	1 386 523	1 414 253	4 160 113
General Support Staff	472 732	482 186	491 830	1 446 747
Subtotal	1 832 068	1 868 709	1 906 083	5 606 860
Contractual Services				
Contractual services (general translations and document editing)	90 168	91 971	93 811	275 950
Servicing of COP13 (interpretation, report writing etc.)	0	0	0	0
Information Material Production	12 750	13 005	13 265	39 020
Subtotal	102 918	104 976	107 076	314 970
Operating Costs				
ICT Tools Website Development and Maintenance	6 630	6 763	6 898	20 290
Staff Development (training, retreats)	10 200	10 404	10 612	31 216
Information Technology Services (UNV)	71 400	72 828	74 285	218 513
Office Automation Services (printer leases hosting etc.)	10 200	10 404	10 612	31 216
Communication and Courier Services	17 850	18 207	18 571	54 628
Miscellaneous	3 813	3 889	3 967	11 669
Subtotal	120 093	122 495	124 945	367 532
Supplies				
Office Supplies	5 916	6 034	6 155	18 105
Subtotal	5 916	6 034	6 155	18 105
Equipment				
Non-expendable Equipment	10 710	10 924	11 143	32 777
Subtotal	10 710	10 924	11 143	32 777
Travel				
Staff travel	64 974	66 273	67 599	198 846
Staff travel - COP13	0	0	47 306	47 306
Standing Committee meetings	0	0	0	0
Scientific Council meetings	0	0	0	0
Subtotal	64 974	66 273	114 905	246 152
Total	2 136 678	2 179 412	2 270 306	6 586 397
Programme Support Costs	277 768	283 324	295 140	856 232
Grand total	2 414 447	2 462 736	2 565 446	7 442 628

ANNEX 1 (B)

**PROPOSED BUDGET FOR THE TRIENNIUM 2018 - 2020:
SCENARIO 2 - ZERO REAL GROWTH**

(all figures in Euros)

<i>Object of expenditure</i>	<i>2018</i>	<i>2019</i>	<i>2020</i>	<i>Total</i>
Staff Costs				
Professional Staff	1 359 336	1 386 523	1 414 253	4 160 113
General Support Staff	472 732	482 186	491 830	1 446 747
Subtotal	1 832 068	1 868 709	1 906 083	5 606 860
Contractual Services				
Contractual services (general translations and document editing)	90 168	91 971	93 811	275 950
Servicing of COP13 (interpretation, report writing etc.)	0	0	307 073	307 073
Information Material Production	12 750	13 005	13 265	39 020
Subtotal	102 918	104 976	414 149	622 043
Operating Costs				
ICT Tools Website Development and Maintenance	6 630	6 763	6 898	20 290
Staff Development (training, retreats)	10 200	10 404	10 612	31 216
Information Technology Services (UNV)	71 400	72 828	74 285	218 513
Office Automation Services (printer leases, hosting etc.)	10 200	10 404	10 612	31 216
Communication and Courier Services	17 850	18 207	18 571	54 628
Miscellaneous	3 813	3 889	3 967	11 669
Subtotal	120 093	122 495	124 945	367 532
Supplies				
Office Supplies	5 916	6 034	6 155	18 105
Subtotal	5 916	6 034	6 155	18 105
Equipment				
Non-expendable Equipment	10 710	10 924	11 143	32 777
Subtotal	10 710	10 924	11 143	32 777
Travel				
Staff travel	64 974	66 273	67 599	198 846
Staff travel - COP13	0	0	56 245	56 245
Standing Committee meetings	22 965	23 425	0	46 390
Scientific Council meetings	52 424	53 473	0	105 897
Subtotal	140 364	143 171	123 844	407 378
Total	2 212 068	2 256 309	2 586 318	7 054 696
Programme Support Costs	287 569	293 320	336 221	917 110
Grand total	2 499 637	2 549 630	2 922 540	7 971 806

ANNEX 1 (C)

**PROPOSED BUDGET FOR THE TRIENNIUM 2018 - 2020:
SCENARIO 3**

(all figures in Euros)

<i>Object of expenditure</i>	<i>2018</i>	<i>2019</i>	<i>2020</i>	<i>Total</i>
Staff Costs				
Professional Staff	1 437 059	1 465 800	1 495 116	4 397 976
General Support Staff	472 732	482 186	491 830	1 446 747
Consultant -Analysis of National report	0	0	25 000	25 000
Subtotal	1 909 791	1 947 986	2 011 946	5 869 723
Contractual Services				
Contractual services (general translations and document editing)	90 168	91 971	93 811	275 950
Servicing of COP13 (interpretation, report writing etc.)	0	0	307 073	307 073
Information Material Production	12 750	13 005	13 265	39 020
Subtotal	102 918	104 976	414 149	622 043
Operating Costs				
ICT Tools Website Development and Maintenance	6 630	6 763	6 898	20 290
Staff Development (training, retreats)	10 200	10 404	10 612	31 216
Information Technology Services (UNV)	71 400	72 828	74 285	218 513
Office Automation Services (printer leases hosting etc.)	10 200	10 404	10 612	31 216
Communication and Courier Services	17 850	18 207	18 571	54 628
Miscellaneous	3 813	3 889	3 967	11 669
Subtotal	120 093	122 495	124 945	367 532
Supplies				
Office Supplies	5 916	6 034	6 155	18 105
Subtotal	5 916	6 034	6 155	18 105
Equipment				
Non-expendable Equipment	10 710	10 924	11 143	32 777
Subtotal	10 710	10 924	11 143	32 777
Travel				
Staff travel	64 974	66 273	67 599	198 846
Staff travel - COP13	0	0	56 245	56 245
Standing Committee meetings	22 965	23 425	0	46 390
Scientific Council meetings	52 424	53 473	0	105 897
Subtotal	140 364	143 171	123 844	407 378
Total	2 289 791	2 335 587	2 692 181	7 317 559
Programme Support Costs	297 673	303 626	349 984	951 283
Grand total	2 587 464	2 639 213	3 042 165	8 268 842

ANNEX 2

SCALE OF CONTRIBUTIONS TO THE TRIENNIUM 2018 – 2020 BUDGET

(all figures in Euros)

N°	Party	UN Scale for 2017	Adjusted Scale %	Scenario 1 – Zero Nominal growth		Scenario 2 – Zero Real growth		Scenario 3		UN Scale for 2014	Assessed contributions approved by COP11 for 2015-2017
				Assessed contributions 2018-2020	Average Annual Contribution	Assessed contributions 2018-2020	Average Annual Contribution	Assessed contributions 2018-2020	Average Annual Contribution		
1	Afghanistan *	0.006	0.0127	942	314	1 009	336	1 047	349		new Party
2	Albania	0.008	0.0169	1 257	419	1 346	449	1 396	465	0.0100	1 630
3	Algeria	0.161	0.3398	25 289	8 430	27 087	9 029	28 096	9 365	0.1370	22 305
4	Angola	0.010	0.0211	1 571	524	1 682	561	1 745	582	0.0100	1 630
5	Antigua & Barbuda	0.002	0.0042	314	105	336	112	349	116	0.0020	327
6	Argentina	0.892	1.8825	140 111	46 704	150 073	50 024	155 665	51 888	0.4320	70 339
7	Armenia	0.006	0.0127	942	314	1 009	336	1 047	349	0.0070	1 138
8	Australia	2.337	4.9322	367 085	122 362	393 185	131 062	407 835	135 945	2.0740	337 691
9	Austria	0.720	1.5195	113 094	37 698	121 135	40 378	125 649	41 883	0.7980	129 932
10	Bangladesh	0.010	0.0211	1 571	524	1 682	561	1 745	582	0.0100	1 630
11	Belarus	0.056	0.1182	8 796	2 932	9 422	3 141	9 773	3 258	0.0560	9 118
12	Belgium	0.885	1.8678	139 012	46 337	148 895	49 632	154 443	51 481	0.9980	162 493
13	Benin	0.003	0.0063	471	157	505	168	524	175	0.0030	491
14	Bolivia (Plurinational State of)	0.012	0.0253	1 885	628	2 019	673	2 094	698	0.0090	1 466
15	Brazil *	3.823	8.0684	600 499	200 166	643 195	214 398	667 161	222 387		new Party
16	Bulgaria	0.045	0.0950	7 068	2 356	7 571	2 524	7 853	2 618	0.0470	7 651
17	Burkina Faso	0.004	0.0084	628	209	673	224	698	233	0.0030	491
18	Burundi	0.001	0.0021	157	52	168	56	175	58	0.0010	164
19	Cabo Verde	0.001	0.0021	157	52	168	56	175	58	0.0010	164
20	Cameroon	0.010	0.0211	1 571	524	1 682	561	1 745	582	0.0120	1 958
21	Chad	0.005	0.0106	785	262	841	280	873	291	0.0020	327
22	Chile	0.399	0.8421	62 673	20 891	67 129	22 376	69 630	23 210	0.3340	54 383
23	Congo	0.006	0.0127	942	314	1 009	336	1 047	349	0.0050	811
24	Cook Islands	0.001	0.0021	157	52	168	56	175	58	0.0010	164
25	Costa Rica	0.047	0.0992	7 383	2 461	7 907	2 636	8 202	2 734	0.0380	6 185
26	Côte d'Ivoire	0.009	0.0190	1 414	471	1 514	505	1 571	524	0.0110	1 794
27	Croatia	0.099	0.2089	15 550	5 183	16 656	5 552	17 277	5 759	0.1260	20 519
28	Cuba	0.065	0.1372	10 210	3 403	10 936	3 645	11 343	3 781	0.0690	11 238
29	Cyprus	0.043	0.0908	6 754	2 251	7 234	2 411	7 504	2 501	0.0470	7 651
30	Czech Republic	0.344	0.7260	54 034	18 011	57 876	19 292	60 032	20 011	0.3860	62 852

N°	Party	UN Scale for 2017	Adjusted Scale %	Scenario 1 – Zero Nominal growth		Scenario 2 – Zero Real growth		Scenario 3		UN Scale for 2014	Assessed contributions approved by COP11 for 2015-2017
				Assessed contributions 2018-2020	Average Annual Contribution	Assessed contributions 2018-2020	Average Annual Contribution	Assessed contributions 2018-2020	Average Annual Contribution		
31	Democratic Republic of the Congo	0.008	0.0169	1 257	419	1 346	449	1 396	465	0.0030	491
32	Denmark	0.584	1.2325	91 732	30 577	98 254	32 751	101 915	33 972	0.6750	109 905
33	Djibouti	0.001	0.0021	157	52	168	56	175	58	0.0010	164
34	Ecuador	0.067	0.1414	10 524	3 508	11 272	3 757	11 692	3 897	0.0440	7 167
35	Egypt	0.152	0.3208	23 875	7 958	25 573	8 524	26 526	8 842	0.1340	21 822
36	Equatorial Guinea	0.010	0.0211	1 571	524	1 682	561	1 745	582	0.0100	1 630
37	Eritrea	0.001	0.0021	157	52	168	56	175	58	0.0010	164
38	Estonia	0.038	0.0802	5 969	1 990	6 393	2 131	6 631	2 210	0.0400	6 512
39	Ethiopia	0.010	0.0211	1 571	524	1 682	561	1 745	582	0.0100	1 630
40	European Union		2.5000	186 066	62 022	199 295	66 432	206 721	68 907		186 063
41	Fiji	0.003	0.0063	471	157	505	168	524	175	0.0030	491
42	Finland	0.456	0.9624	71 626	23 875	76 719	25 573	79 578	26 526	0.5190	84 502
43	France	4.859	10.2548	763 229	254 410	817 495	272 498	847 955	282 652	5.5930	910 664
44	Gabon	0.017	0.0359	2 670	890	2 860	953	2 967	989	0.0200	3 259
45	Gambia	0.001	0.0021	157	52	168	56	175	58	0.0010	164
46	Georgia	0.008	0.0169	1 257	419	1 346	449	1 396	465	0.0070	1 138
47	Germany	6.389	13.4839	1 003 554	334 518	1 074 907	358 302	1 114 959	371 653	7.1410	1 162 713
48	Ghana	0.016	0.0338	2 513	838	2 692	897	2 792	931	0.0140	2 278
49	Greece	0.471	0.9940	73 982	24 661	79 243	26 414	82 195	27 398	0.6380	103 884
50	Guinea	0.002	0.0042	314	105	336	112	349	116	0.0010	164
51	Guinea-Bissau	0.001	0.0021	157	52	168	56	175	58	0.0010	164
52	Honduras	0.008	0.0169	1 257	419	1 346	449	1 396	465	0.0080	1 303
53	Hungary	0.161	0.3398	25 289	8 430	27 087	9 029	28 096	9 365	0.2660	43 308
54	India	0.737	1.5554	115 764	38 588	123 995	41 332	128 616	42 872	0.6660	108 438
55	Iran (Islamic Republic of)	0.471	0.9940	73 982	24 661	79 243	26 414	82 195	27 398	0.3560	57 963
56	Iraq *	0.129	0.2723	20 263	6 754	21 703	7 234	22 512	7 504		new Party
57	Ireland	0.335	0.7070	52 620	17 540	56 362	18 787	58 462	19 487	0.4180	68 062
58	Israel	0.430	0.9075	67 542	22 514	72 345	24 115	75 040	25 013	0.3960	64 475
59	Italy	3.748	7.9101	588 718	196 239	630 576	210 192	654 072	218 024	4.4480	724 236
60	Jordan	0.020	0.0422	3 142	1 047	3 365	1 122	3 490	1 163	0.0220	3 580
61	Kazakhstan	0.191	0.4031	30 001	10 000	32 134	10 711	33 332	11 111	0.1210	19 700
62	Kenya	0.018	0.0380	2 827	942	3 028	1 009	3 141	1 047	0.0130	2 114
63	Kyrgyzstan	0.002	0.0042	314	105	336	112	349	116	0.0020	327
64	Latvia	0.050	0.1055	7 854	2 618	8 412	2 804	8 726	2 909	0.0470	7 651
65	Liberia	0.001	0.0021	157	52	168	56	175	58	0.0010	164

N°	Party	UN Scale for 2017	Adjusted Scale %	Scenario 1 – Zero Nominal growth		Scenario 2 – Zero Real growth		Scenario 3		UN Scale for 2014	Assessed contributions approved by COP11 for 2015-2017
				Assessed contributions 2018-2020	Average Annual Contribution	Assessed contributions 2018-2020	Average Annual Contribution	Assessed contributions 2018-2020	Average Annual Contribution		
66	Libya	0.125	0.2638	19 634	6 545	21 030	7 010	21 814	7 271	0.1420	23 124
67	Liechtenstein	0.007	0.0148	1 100	367	1 178	393	1 222	407	0.0090	1 466
68	Lithuania	0.072	0.1520	11 309	3 770	12 114	4 038	12 565	4 188	0.0730	11 886
69	Luxembourg	0.064	0.1351	10 053	3 351	10 768	3 589	11 169	3 723	0.0810	13 188
70	Madagascar	0.003	0.0063	471	157	505	168	524	175	0.0030	491
71	Mali	0.003	0.0063	471	157	505	168	524	175	0.0040	655
72	Malta	0.016	0.0338	2 513	838	2 692	897	2 792	931	0.0160	2 604
73	Mauritania	0.002	0.0042	314	105	336	112	349	116	0.0020	327
74	Mauritius	0.012	0.0253	1 885	628	2 019	673	2 094	698	0.0130	2 114
75	Monaco	0.010	0.0211	1 571	524	1 682	561	1 745	582	0.0120	1 958
76	Mongolia	0.005	0.0106	785	262	841	280	873	291	0.0030	491
77	Montenegro	0.004	0.0084	628	209	673	224	698	233	0.0050	811
78	Morocco	0.054	0.1140	8 482	2 827	9 085	3 028	9 424	3 141	0.0620	10 092
79	Mozambique	0.004	0.0084	628	209	673	224	698	233	0.0030	491
80	Netherlands	1.482	3.1277	232 786	77 595	249 337	83 112	258 627	86 209	1.6540	269 309
81	New Zealand	0.268	0.5656	42 096	14 032	45 089	15 030	46 769	15 590	0.2530	41 195
82	Niger	0.002	0.0042	314	105	336	112	349	116	0.0020	327
83	Nigeria	0.209	0.4411	32 829	10 943	35 163	11 721	36 473	12 158	0.0900	14 654
84	Norway	0.849	1.7918	133 357	44 452	142 839	47 613	148 161	49 387	0.8510	138 558
85	Pakistan	0.093	0.1963	14 608	4 869	15 647	5 216	16 230	5 410	0.0850	13 843
86	Palau	0.001	0.0021	157	52	168	56	175	58	0.0010	164
87	Panama	0.034	0.0718	5 341	1 780	5 720	1 907	5 933	1 978	0.0260	4 235
88	Paraguay	0.014	0.0295	2 199	733	2 355	785	2 443	814	0.0100	1 630
89	Peru	0.136	0.2870	21 362	7 121	22 881	7 627	23 734	7 911	0.1170	19 053
90	Philippines	0.165	0.3482	25 917	8 639	27 760	9 253	28 795	9 598	0.1540	25 074
91	Poland	0.841	1.7749	132 100	44 033	141 493	47 164	146 765	48 922	0.9210	149 961
92	Portugal	0.392	0.8273	61 574	20 525	65 951	21 984	68 409	22 803	0.4740	77 179
93	Republic of Moldova	0.004	0.0084	628	209	673	224	698	233	0.0030	491
94	Romania	0.184	0.3883	28 902	9 634	30 957	10 319	32 110	10 703	0.2260	36 797
95	Rwanda	0.002	0.0042	314	105	336	112	349	116	0.0020	327
96	Samoa	0.001	0.0021	157	52	168	56	175	58	0.0010	164
97	Sao Tome & Principe	0.001	0.0021	157	52	168	56	175	58	0.0010	164
98	Saudi Arabia	1.146	2.4186	180 008	60 003	192 807	64 269	199 991	66 664	0.8640	140 678
99	Senegal	0.005	0.0106	785	262	841	280	873	291	0.0060	975
100	Serbia	0.032	0.0675	5 026	1 675	5 384	1 795	5 584	1 861	0.0400	6 512
101	Seychelles	0.001	0.0021	157	52	168	56	175	58	0.0010	164

N°	Party	UN Scale for 2017	Adjusted Scale %	Scenario 1 – Zero Nominal growth		Scenario 2 – Zero Real growth		Scenario 3		UN Scale for 2014	Assessed contributions approved by COP11 for 2015-2017
				Assessed contributions 2018-2020	Average Annual Contribution	Assessed contributions 2018-2020	Average Annual Contribution	Assessed contributions 2018-2020	Average Annual Contribution		
102	Slovakia	0.160	0.3377	25 132	8 377	26 919	8 973	27 922	9 307	0.1710	27 843
103	Slovenia	0.084	0.1773	13 194	4 398	14 132	4 711	14 659	4 886	0.1000	16 285
104	Somalia	0.001	0.0021	157	52	168	56	175	58	0.0010	164
105	South Africa	0.364	0.7682	57 175	19 058	61 241	20 414	63 522	21 174	0.3720	60 568
106	Spain	2.443	5.1559	383 735	127 912	411 019	137 006	426 334	142 111	2.9730	484 071
107	Sri Lanka	0.031	0.0654	4 869	1 623	5 216	1 739	5 410	1 803	0.0250	4 071
108	Swaziland	0.002	0.0042	314	105	336	112	349	116	0.0030	491
109	Sweden	0.956	2.0176	150 164	50 055	160 841	53 614	166 834	55 611	0.9600	156 309
110	Switzerland	1.140	2.4059	179 066	59 689	191 798	63 933	198 944	66 315	1.0470	170 472
111	Syrian Arab Republic	0.024	0.0507	3 770	1 257	4 038	1 346	4 188	1 396	0.0360	5 865
112	Tajikistan	0.004	0.0084	628	209	673	224	698	233	0.0030	491
113	The FYR of Macedonia	0.007	0.0148	1 100	367	1 178	393	1 222	407	0.0080	1 303
114	Togo	0.001	0.0021	157	52	168	56	175	58	0.0010	164
115	Tunisia	0.028	0.0591	4 398	1 466	4 711	1 570	4 886	1 629	0.0360	5 865
116	Uganda	0.009	0.0190	1 414	471	1 514	505	1 571	524	0.0060	975
117	Ukraine	0.103	0.2174	16 179	5 393	17 329	5 776	17 975	5 992	0.0990	16 120
118	United Arab Emirates *	0.604	1.2747	94 873	31 624	101 619	33 873	105 405	35 135		new Party
119	United Kingdom	4.463	9.4191	701 027	233 676	750 871	250 290	778 849	259 616	5.1790	843 256
120	United Republic of Tanzania	0.010	0.0211	1 571	524	1 682	561	1 745	582	0.0090	1 466
121	Uruguay	0.079	0.1667	12 409	4 136	13 291	4 430	13 786	4 595	0.0520	8 469
122	Uzbekistan	0.023	0.0485	3 613	1 204	3 870	1 290	4 014	1 338	0.0150	2 441
123	Yemen	0.010	0.0211	1 571	524	1 682	561	1 745	582	0.0100	1 630
124	Zimbabwe	0.004	0.0084	628	209	673	224	698	233	0.0020	327
	GRAND TOTAL	46.198	100.000	7 442 628	2 480 876	7 971 806	2 657 269	8 268 842	2 756 281		7 442 630

* Countries acceded to the Convention after 1 January 2015

ANNEX 3

DRAFT RESOLUTION

FINANCIAL AND ADMINISTRATIVE MATTERS

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

Noting the increased number of Parties, other countries and organizations attending the meeting of the Conference of Parties as observers and the resulting additional costs to Parties so incurred; and

Recalling Resolution 10.1 which requests the Secretariat to undertake a review of the grading of the Secretariat’s posts, taking into account the outcome of the Working Group on Future Shape of CMS, to enable decisions on the grading of the posts to be taken by Parties at COP11; and

Noting that the current level of the Trust Fund balance and the rising trend of year-end balances of Parties’ arrears make it impossible to drawdown on the Trust Fund balance to contribute to the financing of the current budget as this could adversely affect the liquidity of the fund;

Having Reviewed the proposed Programme of Work for 2018-2020 submitted by the Secretariat;

Noting the Decision of the Second Meeting of the Signatories to the Memorandum of Understanding on the Conservation of Migratory Sharks (Sharks MOU) about having the CMS Secretariat as permanent Secretariat of the Sharks MOU;

*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 2018 to 2020 attached as Annex [] to the present Resolution;
3. *Adopts* the scale of contributions of Parties to the Convention based on the UN Scale of Assessment as listed in Annex [] to the present Resolution and decides to apply that scale pro rata to new Parties;
4. *Requests* Parties, in particular those that are required to pay small contributions, to consider paying for the whole triennium in one instalment;
5. *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 whether they would prefer to receive a single invoice covering the whole triennium;

6. *Notes* with concern that a number of Parties have not paid their contributions to the core budget for 2017 and prior years which were due on 1 March of each year thus affecting adversely the implementation of the Convention;
7. *Urges* all Parties with arrears to co-operate with the Secretariat in arranging for the payment of their outstanding contributions without delay;
8. *Decides* to set the threshold of eligibility for funding delegates to attend the Convention's meetings at 0.200 per cent on the United Nations scale of assessment and as a general rule furthermore to exclude from such eligibility countries from the European Union, other European countries with strong economies and/or countries that have payments in arrears of more than three years;
9. *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;
10. *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 I are subject to available funds from voluntary contributions;
11. *Encourages* all Parties to make voluntary contributions to the Trust Fund to support requests from developing countries to participate in and implement the Convention throughout the triennium;
12. *Endorses* the Programme of Work for 2018-2020 to assist Parties to identify those core ongoing and future activities and projects not covered by the core budget they intend to fund;
13. *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;
14. *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 and funds from new Parties joining the Convention to activities in the approved costed programme of work not covered by the core budget;
15. *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;
16. *Encourages* the Executive Secretary in line with UN rules to use opportunities provided by vacancies to explore ways to strengthen the capacity of the Secretariat within its assigned budget including through structural changes;
17. *Approves*:
 - a) The upgrading of the part-time (50 per cent) P-2 position of Associate Information Officer to full time; and
 - b) The creation of one part-time (18 per cent) P-3 position of Programme Officer of Common Information Management, Communication and Outreach Unit;

18. *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;
19. *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 [] to this Resolution;
20. *Confirms* that the CMS Secretariat will continue to provide Secretariat services to ASCOBANS and to the Gorilla Agreement in the next triennium and *decides* that the CMS Secretariat will serve as the permanent Secretariat of the Sharks MOU;
21. *Requests* the Executive Director of UN Environment to continue to incorporate aspects of the Convention's programme of work into the programme of work of UN Environment, and the projects that implement it, and consider as appropriate providing financial support to specific CMS activities in this context;
22. *Requests* the Executive Director of UN Environment to extend the duration of the Convention Trust Fund to 31 December 2020;
23. Approves the terms of reference for the administration of the Trust Fund as set forth in Annex [] to the present Resolution for the period 2018 to 2020;
24. *Decides* that all contributions to the Trust Fund shall be paid in Euros;
25. *Requests* the Secretariat to monitor exchange rate fluctuations carefully and adjust levels of expenditure where necessary; and decides that the Secretariat, as a last resort, can exceptionally request the Standing Committee to drawdown from the Trust Fund balance; and
26. *Further decides* that there should be maintained an operating reserve at a constant level of at least 15 per cent of estimated annual expenditure or US\$500 000 whichever is higher;
27. *Repeals* Resolution 11.1, however assessed contributions of Parties to fund 2015-2017 budget as set out in the Annex II of the Resolution remain on the record.

Budget for the 2018-2020 Triennium

[To be completed after the adoption of the budget]

ANNEX 3 (B)

Assessed Contributions for the Convention during the triennium 2018-2020

[To be completed after the adoption of the budget]

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 Conf. 9.14, 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 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 3 (D)

Draft 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 2018 and ending 31 December 2020, 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 UN Environment.
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, UN Environment 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 2018-2020 shall be derived from:
 - (a) The contributions made by the Parties by reference to Annex [], 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). The scale of contributions for all Parties shall then be revised by the Secretariat on 1 January of the next year. Contributions shall be paid in annual instalments. Contributions shall be due on 1 January 2018, 2019 and 2020.
8. Contributions shall be paid to the bank account of the United Nations based on the invoice provided by UN Environment.
9. For the convenience of the Parties, for each of the years of the financial period, the Executive Director of UN Environment 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 UN Environment 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 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 UN Environment 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 UN Environment 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 UN Environment 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 period¹ the Executive Director of UN Environment 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.
20. Those financial reports required to be submitted by the Executive Director of UN Environment 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 2018 to 31 December 2020.

¹ 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.

Programme of Work 2018-2020

[To be completed after the adoption of the budget]

ANNEX 4

Proposed Programme of Work 2018-2020

[will follow shortly]

Report of the Grading of Secretariat's Posts

[will follow shortly]