



**CONVENTION ON
MIGRATORY
SPECIES**

UNEP/CMS/Resolution 13.2

Original: English

FINANCIAL AND ADMINISTRATIVE MATTERS

Adopted by the Conference of the Parties at its 13th Meeting (Gandhinagar, February 2020)

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,

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,

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 the intersessional period between COP13 and COP14 submitted by the Secretariat,

*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 2021 to 2023 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;
5. *Requests* Parties, in particular those that are required to pay small contributions, to consider paying for the whole triennium in one instalment;
6. *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;

7. *Notes* with concern that a number of Parties have not paid their contributions to the core budget for 2019 and prior years which were due on 1 January of each year, thus affecting adversely the implementation of the Convention;
8. *Urges* all Parties with arrears to cooperate with the Secretariat in arranging for the payment of their outstanding contributions without delay;
9. *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 three years or more;
10. *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;
11. *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;
12. *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;
13. *Invites* all Parties to make voluntary contributions to the Convention Trust Fund - MSL² to support the core budget of Secretariat;
14. *Endorses* the Programme of Work for the intersessional period between COP13 and COP14 as set forth in Annex 6 to assist Parties to identify those core ongoing and future activities and projects not covered by the core budget they intend to fund;
15. *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;
16. *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;
17. *Approves* the establishment of a new full-time P2 position of Associate Programme Officer – Avian Species as a matter of priority;
18. *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;

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 Executive Secretary to prepare budget proposals in the same format, including a staffing table showing the positions in the Secretariat and their status of occupation, for consideration by future Conferences of the Parties, including, at a minimum, a zero nominal growth budget scenario and a zero real growth budget scenario, in consultation with the Finance and Budget Subcommittee;
20. *Adopts* the staffing table of the Secretariat, as set forth in Annex 3, used for costing purposes to set the overall budget;
21. *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;
22. *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;
23. *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;
24. *Confirms* that the CMS Secretariat will continue to provide Secretariat services to Agreement on the Conservation of Small Cetaceans of the Baltic, North East Atlantic, Irish and North Seas (ASCOBANS), Memorandum of Understanding on the Conservation and Management of Marine Turtles and their Habitats of the Indian Ocean and South-East Asia (IOSEA MOU), Memorandum of Understanding on the Conservation of Migratory Sharks (Sharks MOU) and to the Gorilla Agreement in the next triennium;
25. *Requests* the Executive Director of United Nations Environment Programme to continue to incorporate aspects of the Convention's Programme of Work into the programme of work of United Nations Environment Programme, and the projects that implement it, and consider, as appropriate, providing financial support to specific CMS activities in this context;
26. *Requests* the Executive Director of United Nations Environment Programme to extend the duration of the Convention Trust Fund - MSL to 31 December 2023;
27. *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 2021 to 2023;
28. *Decides* that all contributions to the Trust Fund shall be paid in Euros;
29. *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;
30. *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 draw down from the Trust Fund balance; and
31. *Repeals* Resolution 12.2, with assessed contributions of Parties to fund the 2018-2020 budget as set out in the Annex 2 of the Resolution however remaining on the record.

ANNEX 1

BUDGET FOR THE 2021-2023 TRIENNIUM
(all figures in Euros)

Object of expenditure	2021	2022	2023	Total
Staff Costs				
Professional Staff	1,530,179	1,560,782	1,591,998	4,682,959
General Support Staff	497,405	507,352	517,500	1,522,257
Subtotal	2,027,584	2,068,134	2,109,498	6,205,216
Contractual Services				
Contractual services (translations and report writing)	95,687	97,601	99,553	292,841
Servicing of Governing Bodies (translations, interpretation, etc.)	-	-	325,868	325,868
Information Material and Document Production	13,530	13,801	14,077	41,408
Subtotal	109,217	111,402	439,498	660,117
Operating Costs				
ICT Tools, Website Development and Maintenance	7,036	7,177	7,320	21,533
Staff Development (training, retreats etc.)	20,824	21,241	21,666	63,731
Information Technology Services (including UNV)	75,770	77,286	78,831	231,887
Office Automation Services (printer leases, hosting etc.)	10,824	11,041	11,262	33,127
Communication and Courier Services	10,000	10,200	10,404	30,604
Miscellaneous	4,046	4,127	4,210	12,383
Subtotal	128,500	131,072	133,693	393,265
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 - COP14	-	-	59,688	59,688
Standing Committee meetings	24,371	24,858	-	49,229
Scientific Council meetings	55,633	56,746	-	112,379
Subtotal	148,955	151,934	131,425	432,314
Total	2,431,900	2,480,539	2,832,471	7,744,910
Programme Support Costs	316,147	322,470	368,221	1,006,838
Grand total	2,748,047	2,803,009	3,200,692	8,751,748

ANNEX 2

SCALE OF CONTRIBUTIONS TO THE TRIENNIUM 2021-2023 BUDGET
(all figures in Euros)

N°	Party	UN Scale for 2019	Adjusted Scale %	2021	2022	2023	Total
1	Afghanistan	0.007	0.0157	431	439	502	1,372
2	Albania	0.008	0.0179	492	501	572	1,565
3	Algeria	0.138	0.309	8,491	8,661	9,890	27,042
4	Angola	0.01	0.0224	615	628	717	1,960
5	Antigua and Barbuda	0.002	0.0045	122	126	143	391
6	Argentina	0.915	2.0488	56,302	57,428	65,575	179,305
7	Armenia	0.007	0.0157	431	439	502	1,372
8	Australia	2.21	4.9484	135,986	138,705	158,384	433,075
9	Austria	0.677	1.5159	41,657	42,490	48,519	132,666
10	Bangladesh	0.01	0.0224	615	628	717	1,960
11	Belarus	0.049	0.1097	3,015	3,075	3,512	9,602
12	Belgium	0.821	1.8383	50,518	51,528	58,839	160,885
13	Benin	0.003	0.0067	185	188	215	588
14	Bolivia (Plurinational State of)	0.016	0.0358	985	1,004	1,147	3,136
15	Bosnia and Herzegovina	0.012	0.0269	738	753	860	2,351
16	Brazil	2.948	6.6009	181,396	185,024	211,275	577,695
17	Bulgaria	0.046	0.103	2,830	2,887	3,297	9,014
18	Burkina Faso	0.003	0.0067	185	188	215	588
19	Burundi	0.001	0.0022	62	63	72	197
20	Cabo Verde	0.001	0.0022	62	63	72	197
21	Cameroon	0.013	0.0291	800	816	932	2,548
22	Chad	0.004	0.009	246	251	287	784
23	Chile	0.407	0.9113	25,044	25,544	29,169	79,757
24	Congo	0.006	0.0134	369	377	430	1,176
25	Cook Islands	0.001	0.0022	62	63	72	197
26	Costa Rica	0.062	0.1388	3,815	3,891	4,443	12,149
27	Côte d'Ivoire	0.013	0.0291	800	816	932	2,548
28	Croatia	0.077	0.1724	4,738	4,833	5,518	15,089
29	Cuba	0.08	0.1791	4,923	5,021	5,733	15,677
30	Cyprus	0.036	0.0806	2,215	2,259	2,580	7,054
31	Czechia	0.311	0.6964	19,136	19,519	22,288	60,943
32	Democratic Republic of the Congo	0.01	0.0224	615	628	717	1,960
33	Denmark	0.554	1.2405	34,089	34,770	39,704	108,563
34	Djibouti	0.001	0.0022	62	63	72	197
35	Dominican Republic	0.053	0.1187	3,261	3,326	3,798	10,385
36	Ecuador	0.08	0.1791	4,923	5,021	5,733	15,677
37	Egypt	0.186	0.4165	11,445	11,674	13,330	36,449
38	Equatorial Guinea	0.016	0.0358	985	1,004	1,147	3,136
39	Eritrea	0.001	0.0022	62	63	72	197
40	Estonia	0.039	0.0873	2,400	2,448	2,795	7,643
41	Eswatini	0.002	0.0045	122	126	143	391

N°	Party	UN Scale for 2019	Adjusted Scale %	2021	2022	2023	Total
42	Ethiopia	0.01	0.0224	615	628	717	1,960
43	European Union		2.5	68,701	70,075	80,017	218,793
44	Fiji	0.003	0.0067	185	188	215	588
45	Finland	0.421	0.9427	25,905	26,423	30,172	82,500
46	France	4.427	9.9126	272,402	277,850	317,270	867,522
47	Gabon	0.015	0.0336	923	941	1,075	2,939
48	Gambia	0.001	0.0022	62	63	72	197
49	Georgia	0.008	0.0179	492	501	572	1,565
50	Germany	6.09	13.6362	374,730	382,224	436,453	1,193,407
51	Ghana	0.015	0.0336	923	941	1,075	2,939
52	Greece	0.366	0.8195	22,521	22,971	26,230	71,722
53	Guinea	0.003	0.0067	185	188	215	588
54	Guinea-Bissau	0.001	0.0022	62	63	72	197
55	Honduras	0.009	0.0202	554	565	645	1,764
56	Hungary	0.206	0.4613	12,676	12,929	14,763	40,368
57	India	0.834	1.8674	51,318	52,344	59,770	163,432
58	Iran (Islamic Republic of)	0.398	0.8912	24,490	24,980	28,524	77,994
59	Iraq	0.129	0.2888	7,938	8,096	9,245	25,279
60	Ireland	0.371	0.8307	22,828	23,285	26,589	72,702
61	Israel	0.49	1.0972	30,151	30,754	35,117	96,022
62	Italy	3.307	7.4048	203,486	207,556	237,003	648,045
63	Jordan	0.021	0.047	1,292	1,318	1,505	4,115
64	Kazakhstan	0.178	0.3986	10,953	11,172	12,757	34,882
65	Kenya	0.024	0.0537	1,477	1,506	1,720	4,703
66	Kyrgyzstan	0.002	0.0045	122	126	143	391
67	Latvia	0.047	0.1052	2,892	2,950	3,368	9,210
68	Lebanon	0.047	0.1052	2,892	2,950	3,368	9,210
69	Liberia	0.001	0.0022	62	63	72	197
70	Libya	0.03	0.0672	1,846	1,883	2,150	5,879
71	Liechtenstein	0.009	0.0202	554	565	645	1,764
72	Lithuania	0.071	0.159	4,369	4,456	5,088	13,913
73	Luxembourg	0.067	0.15	4,123	4,205	4,802	13,130
74	Madagascar	0.004	0.009	246	251	287	784
75	Malawi	0.002	0.0045	122	126	143	391
76	Maldives	0.004	0.009	246	251	287	784
77	Mali	0.004	0.009	246	251	287	784
78	Malta	0.017	0.0381	1,046	1,067	1,218	3,331
79	Mauritania	0.002	0.0045	122	126	143	391
80	Mauritius	0.011	0.0246	677	690	788	2,155
81	Monaco	0.011	0.0246	677	690	788	2,155
82	Mongolia	0.005	0.0112	307	314	358	979
83	Montenegro	0.004	0.009	246	251	287	784
84	Morocco	0.055	0.1232	3,384	3,452	3,942	10,778
85	Mozambique	0.004	0.009	246	251	287	784
86	Netherlands	1.356	3.0362	83,437	85,106	97,181	265,724
87	New Zealand	0.291	0.6516	17,906	18,264	20,855	57,025

N°	Party	UN Scale for 2019	Adjusted Scale %	2021	2022	2023	Total
88	Niger	0.002	0.0045	122	126	143	391
89	Nigeria	0.25	0.5598	15,383	15,691	17,917	48,991
90	North Macedonia	0.007	0.0157	431	439	502	1,372
91	Norway	0.754	1.6883	46,395	47,323	54,037	147,755
92	Pakistan	0.115	0.2575	7,076	7,218	8,242	22,536
93	Palau	0.001	0.0022	62	63	72	197
94	Panama	0.045	0.1008	2,769	2,824	3,225	8,818
95	Paraguay	0.016	0.0358	985	1,004	1,147	3,136
96	Peru	0.152	0.3403	9,353	9,540	10,893	29,786
97	Philippines	0.205	0.459	12,614	12,866	14,692	40,172
98	Poland	0.802	1.7958	49,349	50,336	57,477	157,162
99	Portugal	0.35	0.7837	21,536	21,967	25,083	68,586
100	Republic of Moldova	0.003	0.0067	185	188	215	588
101	Romania	0.198	0.4433	12,183	12,427	14,190	38,800
102	Rwanda	0.003	0.0067	185	188	215	588
103	Samoa	0.001	0.0022	62	63	72	197
104	Sao Tome and Principe	0.001	0.0022	62	63	72	197
105	Saudi Arabia	1.172	2.6242	72,115	73,558	83,994	229,667
106	Senegal	0.007	0.0157	431	439	502	1,372
107	Serbia	0.028	0.0627	1,723	1,757	2,007	5,487
108	Seychelles	0.002	0.0045	122	126	143	391
109	Slovakia	0.153	0.3426	9,414	9,603	10,965	29,982
110	Slovenia	0.076	0.1702	4,676	4,770	5,447	14,893
111	Somalia	0.001	0.0022	62	63	72	197
112	South Africa	0.272	0.609	16,737	17,071	19,493	53,301
113	Spain	2.146	4.8051	132,048	134,689	153,798	420,535
114	Sri Lanka	0.044	0.0985	2,707	2,762	3,153	8,622
115	Sweden	0.906	2.0286	55,748	56,863	64,930	177,541
116	Switzerland	1.151	2.5772	70,823	72,240	82,489	225,552
117	Syrian Arab Republic	0.011	0.0246	677	690	788	2,155
118	Tajikistan	0.004	0.009	246	251	287	784
119	Togo	0.002	0.0045	122	126	143	391
120	Trinidad and Tobago	0.04	0.0896	2,461	2,511	2,867	7,839
121	Tunisia	0.025	0.056	1,538	1,569	1,792	4,899
122	Uganda	0.008	0.0179	492	501	572	1,565
123	Ukraine	0.057	0.1276	3,507	3,577	4,085	11,169
124	United Arab Emirates	0.616	1.3793	37,904	38,662	44,147	120,713
125	United Kingdom of Great Britain and Northern Ireland	4.567	10.226	281,016	286,637	327,304	894,957
126	United Republic of Tanzania	0.01	0.0224	615	628	717	1,960
127	Uruguay	0.087	0.1948	5,353	5,460	6,235	17,048
128	Uzbekistan	0.032	0.0717	1,969	2,008	2,293	6,270
129	Yemen	0.01	0.0224	615	628	717	1,960
130	Zimbabwe	0.005	0.0112	307	314	358	979
	Grand Total	43.544	100	2,748,047	2,803,009	3,200,692	8,751,748

STAFFING TABLE

	2021-2023
Professional positions and higher	
D-1	0.97
P-5	0.85
P-4	3.85
P-3	1.2
P-2*	3.75
Subtotal	10.62
General Service positions	
G-7	1
G-6	1
G-5	1.5
G-4	3.5
Subtotal	7
Grand Total	17.62

* Includes new position of Associate Programme Officer – Avian Species

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 13.2, 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 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 2021 and ending 31 December 2023, 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 2021-2023 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). 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 2021, 2022 and 2023.
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.
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 2021 to 31 December 2023.

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.

ANNEX 6

**PROGRAMME OF WORK
FOR THE INTERSESSIONAL PERIOD BETWEEN COP13 AND COP14**

[uploaded separately]