



**MEMORANDUM OF UNDERSTANDING
ON THE CONSERVATION OF
MIGRATORY SHARKS**

CMS/Sharks/MOS4/Doc.14.2
21 December 2022
Original: English

4th Meeting of the Signatories (Sharks MOS4)
Bonn, 28 February – 2 March 2023
Agenda Item 14

PROPOSED BUDGET FOR THE TRIENNIUM (2023-2025)

(Prepared by the Secretariat)

1. This document contains three proposed budget scenarios for the next triennium (2023-2025) for resourcing the Secretariat in accordance with Section 8 of the MOU. They are presented in Annexes 1-3.
2. Annex 4 provides a table with “Indicative Annual Contributions of Signatories” to cover the costs for each scenario.
3. Annex 5 includes the revised “Terms of Reference of the Trust Fund”.

Background

4. To cover the costs of a fully operational Secretariat, sustainable funding is a fundamental requirement.
5. The Memorandum of Understanding on the Conservation of Migratory Sharks (Sharks MOU) is legally non-binding. As such, financial contributions by Signatories to cover the core budget and extra-budgetary activities are voluntary. “Indicative annual contributions” as previously adopted at MOS3 and proposed to MOS4 (see Annex 4) are not binding but guide Signatories on their share of the costs of the core budget in accordance with the UN scale of assessment as adopted by the United Nations General Assembly.
6. Voluntary contributions received from Signatories in all three previous triennia were significantly lower than the approved budgets, as shown in [CMS/Sharks/MOS4/Doc.14.1](#).
7. Moreover, a considerable part of the funds received had been fully or partially earmarked for extra budgetary project activities. Whereas such project-based funds allow for improved implementation of MOS decisions, they do not contribute to the secure funding of the Secretariat’s core budget.
8. The Secretariat has continued to apply a very conservative expenditure regime due to the uncertainty in the income to the Trust Fund. This makes long-term planning difficult and has resulted in the *ad hoc* development of activities as and when funding was made available by donors.
9. To streamline planning and fundraising, the proposed budget has been reorganized to only cover costs for core tasks of the Secretariat. This includes costs for personnel, meetings, the functioning of the governing bodies, and operating costs.
10. Funding for the implementation of activities in the Programme of Work 2023-2025 (extra-budgetary activities) will be subject to additional fundraising. This is already in line with the needs of some significant donor Signatories, which can only contribute based on tailored

project proposals.

11. No specific budget will be agreed upon by MOS4 for such extra-budgetary activities. Even though contributions to both the “core budget” and “implementation budget” are voluntary and as such subject to fundraising, splitting these two types of budgets makes sense as reporting requirements to earmarked funding vary depending on the donor agreement and implementation period. Fundraising and the implementation of extra-budgetary activities do generally involve significant staff time to manage the various administrative procedures. More detailed explanations are provided in the section “Budget items in detail: Personnel”.
12. The Secretariat proposes to send annual invoices based on the indicative assessed contribution. Signatories may request amended invoices if they wish to pay a different amount than the indicative assessed contribution.
13. In addition, the Secretariat will fundraise for extra-budgetary activities agreed in the Programme of Work 2023-2025 through separate funding calls.

In-kind contribution of the CMS Secretariat

14. The Secretariat continues to benefit from the direction and support provided by the CMS management and the Administration and Fund Management Unit (AFMU). In addition, the Secretariat is supported by the Information Management and Communications (IMCA) Team of CMS. Table 1 provides an overview of the in-kind contribution of the wider CMS Secretariat to the MOU.

Table 1: Overview of costs (Euros) for staff time that the CMS Secretariat provides in-kind to service the Sharks MOU.

Staff	2023	2024	2025	Total
Executive Secretary, CMS, D-1 (2%)	5,275	5,381	5,489	16,145
Aquatic Species Programme Officer, CMS, P-4 (10%)	17,216	17,560	17,911	52,686
Information Management and Communications Team, P3 (5%), G5 (5%)	11,928	14,718	15,013	41,659
Administrative and Finance Management Unit P3 (5%); 2xG-5 (5%) (funded through 13% PSC)	14,734	15,029	15,330	45,093
Total	49,153	52,688	53,742	155,583

15. Compared with the previous budget, the overall amount of staff time that CMS provides in-kind to the Sharks MOU has changed by removing the work provided by the Conference Services Team (CST). In future, it is expected that the G5 Assistant would contribute to the work of the CST. In return, the CST would support the Sharks MOU at times of high workload, e.g. when organizing a MOS5. It is expected that the staff time for servicing meetings provided by the Sharks MOU and CMS will balance each other out and be a net zero.

Proposed Budget Scenarios

Overview

16. For the triennium 2023-2025, the Secretariat has developed three scenarios (0, 1, and 2) for Signatories to consider in the context of their ability to provide resources to the Trust Fund.
17. Differences between the three scenarios relate entirely to costs for **personnel**. Other costs were kept the same in each scenario, except for small differences in the operating costs. This provides flexibility to accommodate the decisions to be taken on the proposed Programme of Work regarding the number of staff required.

Table 2: Overview of budget scenarios 0, 1, and 2 (Euros).

Budget Scenarios	Increase (%) vs. the Budget 2019-2021	2023	2024	2025	Grand Total (including 13% PSC)
Scenario 0 (zero real growth)	6.18	322,835	305,476	655,223	1,283,534
Scenario 1	9.92	359,334	314,290	655,223	1,328,847
Scenario 2	19.7	397,381	353,668	695,958	1,447,008

Main changes made compared to the previous budget 2019-2021

18. To increase professional-level staff capacity, all three budget scenarios include a full-time P3 position for the MOU coordinator, supported by a C/IC¹ or part-time P2 position.
19. Three budget lines that were included in the previous budget and that were linked to the implementation of extra-budgetary activities have been excluded, namely:
 - *“Analytical studies, scientific assessments, development of guidelines etc.”*
 - *“Printing of technical / information materials, and purchasing of photos, illustrations etc.”*
 - *“Development of technical documents”*
20. Costs for travel of members of the Advisory Committee (AC) and external experts have been reduced to a level that covers participation at relevant meetings of CMS as per the AC’s Terms of Reference. Additional travel would be subject to earmarked funding for extra-budgetary activities.
21. Costs of travel of delegates at the 5th Meeting of the Signatories have increased due to higher flight costs. Costs of interpretation at MOS5 have also slightly increased, whereas costs of logistical arrangements have been reduced.
22. Operating costs have been adjusted to remove several budget items, namely maintenance of photocopiers and office supplies that are kindly provided by the CMS Secretariat, and to include additional costs of software and Umoja fees.

Comparison of proposed budget scenarios

Scenario 0

23. **Scenario 0** is a “zero-real growth scenario” (**6.18 per cent increase**) compared with the approved budget of the last triennium. This scenario includes a full-time P3 position and moderate costs of a C/IC in 2024 and 2025 to support the MOU Coordinator with the substantial preparation of meetings of governing bodies and project management. The funding proposed for the C/IC would cover a period of up to 13 months depending on the level of experience required.
24. The scenario would cover the costs of a fully functional Secretariat and the implementation of the core functions of the Secretariat. As such, it contains full costs for two meetings of the AC and the 5th Meeting of the Signatories (MOS5).

¹ Here the term “C/IC” means consultant/individual contractor, which are two different categories of contracted personnel in the UN system.

Table 3: Overview of budget **scenario 0** (Euros). Details are provided in [Annex 1](#).

Cost categories	Budget 2019-2021	2023	2024	2025	Total
Personnel	454,194	186,895	212,733	224,244	623,871
Activities of the Secretariat	160,000	25,000	30,000	45,000	100,000
Activities of the Advisory Committee & External Experts	90,000	15,000	15,000	15,000	45,000
5th Meeting of the Signatories (MOS5)	253,000	-	-	238,000	238,000
Meetings of the Advisory Committee (AC4 & AC5)	90,000	45,000	-	45,000	90,000
Operating Costs	22,600	13,800	12,600	12,600	39,000
Total	1,069,794	285,695	270,333	579,844	1,135,871
Programme Support Costs (13%)	139,073	37,140	35,143	75,380	147,663
Grand Total	1,208,867	322,835	305,476	655,223	1,283,534

Scenario 1

25. **Scenario 1** shows an **increase of 9.92 per cent** in comparison with the budget of the last triennium. The scenario differs from scenario 0 only in the amount allocated for the C/IC to support the MOU Coordinator, which would cover a period for up to 23 months depending on the level of experience required.

Table 4: Overview of budget **scenario 1** (Euros). Details are provided in [Annex 2](#).

Cost categories	Budget 2019-2021	2023	2024	2025	Total
Personnel	454,194	216,895	220,533	224,244	661,671
Activities of the Secretariat	160,000	25,000	30,000	45,000	100,000
Activities of the Advisory Committee & External Experts	90,000	15,000	15,000	15,000	45,000
5th Meeting of the Signatories (MOS5)	253,000	-	-	238,000	238,000
Meetings of the Advisory Committee (AC4 & AC5)	90,000	45,000	-	45,000	90,000
Operating Costs	22,600	16,100	12,600	12,600	41,300
Total	1,069,794	317,995	278,133	579,844	1,175,971
Programme Support Costs (13%)	139,073	41,339	36,157	75,380	152,876
Grand Total	1,208,867	359,334	314,290	655,223	1,328,847

Scenario 2

26. **Scenario 2** shows an **increase of 19.70 per cent** in comparison with the previous budget for 2019-2021. This scenario differs from scenario 1 regarding further increased costs for personnel, providing a part-time P2 officer instead of a C/IC to support the full-time P3 officer. Furthermore, due to the increased staff members, associated Umoja fees are adjusted accordingly in scenario 2.

Table 5: Overview of budget **scenario 2** (Euros). Details are provided in [Annex 3](#).

Cost categories	Budget 2019-2021	2023	2024	2025	Total
Personnel	454,194	248,265	253,080	257,992	759,338
Activities of the Secretariat	160,000	25,000	30,000	45,000	100,000
Activities of the Advisory Committee & External Experts	90,000	15,000	15,000	15,000	45,000
5th Meeting of the Signatories (MOS5)	253,000	-	-	238,000	238,000
Meetings of the Advisory Committee (AC4 & AC5)	90,000	45,000	-	45,000	90,000
Operating Costs	22,600	18,400	14,900	14,900	48,200
Total	1,069,794	351,665	312,980	615,892	1,280,538
Programme Support Costs (13%)	139,073	45,716	40,687	80,066	166,470
Grand Total	1,208,867	397,381	353,668	695,958	1,447,008

Budget items in detail

Personnel

27. All scenarios incorporate a 2 per cent year-on-year inflation rate for staff costs, which takes into account the impact of inflation on post adjustment and other entitlements as well as normal within-grade salary increments and revisions.
28. The Standard Salary Costs applicable to the Bonn duty station as applied by the CMS Secretariat are based on the estimated costs for each staff category in 2023-2025.
29. Costs related to recruitment of new international staff members are not included in the budget as the amount may vary significantly depending on staff entitlements². Such costs would be borne from savings due to delayed recruitment of international staff, approximately by the end of 2023.

Table 6: Overview of Personnel costs (Euros) as included in scenarios 0, 1, and 2.³

Personnel	Budget 2019-2021	Scenario 0	Scenario 1	Scenario 2
1a <u>Programme Officer, P-3 (100%)</u>	-	441,607	441,607	441,607
1b Programme Officer, P-2 (100%)	332,894	-	-	-
1c <u>Programme Officer, P-2 (50%)</u>	-	-	-	180,167
1d <u>Consultant/Individual Contractor</u>	-	52,200	90,000	-
2 Administrative Assistant, G-5 (50%)	106,300	115,064	115,064	115,064
3 Staff training	15,000	15,000	15,000	22,500
Subtotal	454,194	623,871	661,671	759,338
Programme Support Costs (13%)	59,045	81,103	86,017	98,714
Total	513,239	704,974	747,688	858,052

Professional Staff

30. All three budget scenarios include a P3 position for the position of the MOU coordinator, and therefore show increased costs for this budget category compared to the previous budget 2019-2021. The P3 position replaces the P2 position (from the previous triennium) and, in scenario 3, is in addition to a part-time P2 position.

² Such entitlements may include home leave, relocation grant, education grant, etc.

³ Changes made to the budget lines approved for the triennium 2019-2021 are shown as "tracked changes" with additions being underlined and deletions struck through.

31. At MOS1, the Signatories approved the creation of a P3 post. This was not filled owing to budget insecurities at that time. At MOS2 and MOS3, Signatories agreed a P2 position because of requirements of a Signatory, which pledged to pay for the MOU coordinator position, but had only budgeted for a P2 level. However, the position is no longer paid through an earmarked contribution from a single Signatory but is covered by the core budget in the normal way.
32. A review of grade levels at the Secretariat of the Convention on the Conservation of Migratory Species (CMS) in Bonn, which was published as [UNEP/CMS/COP12/Doc.14.2/Annex 5](#), came to the following conclusion:

*“Associate Programme Management Officer / Sharks MOU
(Project funded post. Guidance only. Work considered at P-3 level.)*

Provides substantive support to meetings, and conferences, etc., to include proposing agenda topics, identifying participants, preparation of documents and presentations. Consistent with P-3 Generic Job Profile for Programme Management Officer. Post has responsibility for one of CMS’s most complex MOUs based on CMS established criteria. Independence and external contacts well beyond those expected at P-2 level.”

The report also mentions that for P2 positions at the CMS Secretariat:

“re-classifications are proposed not because of changes in duties and responsibilities, as is usually the rationale, but because the original recruitment levels were likely too low, driven more by budgetary limitations and governing body conservatism than by a proper assessment of the intended nature of the work. P-2 is in effect the entry level for professional staff in the UN system. At the P-2 level, a Programme Officer would not be expected to lead missions or have substantive external contacts with important stakeholders or government officials. S/he would not represent CMS at meetings of the Parties or intervene on behalf of CMS in matters of any controversy. A P-2 would have only limited independence in setting meeting objectives and agendas, hiring consultants, initiating programme changes, or in directly promoting efforts to strengthening collaboration. Draft documents on substantive matters prepared by a P-2 would receive thorough review before submission externally. All of this is more closely aligned to the P-3 level for Programme Officer”

33. The role of the MOU Coordinator requires extensive experience with and knowledge of UN rules and regulations and processes. A wide range of tasks, all requiring considerable professional experience, must be implemented by the respective programme officer.
34. The IOSEA Marine Turtles MOU Secretariat, also provided by the CMS Secretariat in Bonn, is currently staffed by a P3 despite being a regional MOU dealing with fewer species. The Dugong and Raptors MOU Secretariats, based in the CMS office in Abu Dhabi, are each staffed at the levels of P5 (50%), P4 (100%), P2 (50%) and G5 (50%).
35. Therefore, the Secretariat concludes that a full-time Programme Officer (P3), ideally supported by a part-time Associate Programme Officer (P2) or alternatively a consultant, would be the appropriate staffing arrangement on the professional level to meet the increasing demands of a fully operational Secretariat.
36. Signatories are encouraged to review the [CMS/Sharks/MOS4/Doc.12.1](#) Draft Programme of Work 2023-2025 when deciding on the appropriate staffing level. For each activity that is included in the draft POW, the Secretariat has indicated the estimated time that staff would have to spend on tasks directed to them. Implementation of activities will be dependent on both availability of funds for activities and staff capacity required for the implementation of funds/activities.

Programme Assistant (G5 – 50%)

37. The costs for the part time position of the Programme Assistant (G5) are included in all three scenarios. This position is currently not filled. The workload of the Programme Assistant varies significantly throughout the triennium and is highest when assistance is required to organize meetings of the MOU. Thus, the Secretariat proposes to use this budget line to increase the hours of existing CMS G-staff, or to recruit a C/IC at G level, as needed.

Consultant / Individual Contractor (C/IC)

38. To support the MOU coordinator with the implementation of tasks that cannot be implemented at G-level, scenarios 0 and 1 include a budget to hire C/IC at professional level. In scenario 2, C/IC support is not budgeted for, as it was proposed to have a part-time P2 level staff member instead.
39. While C/ICs don't have rights to some online processes, they can provide significant support to staff, for example drafting documents, developing project proposals, liaising with stakeholders etc.

Staff training

40. Regular training for staff is a requirement under UN regulations. Costs of the staff training remain the same for scenario 0 and 1, while scenario 2 reflects higher costs of staff training due to increased number of staff.

Activities of the Secretariat

41. The budget estimates for the activities and operations of the Secretariat are based on the experience of the last triennium and are summarized in Table 7 below.

Table 7: Overview of costs (Euros) for “Activities of the Secretariat” as included in scenarios 0, 1, and 2.

Activities of the Secretariat	Budget 2019-2021	Scenario 0	Scenario 1	Scenario 2
4 Staff travel on official business (excluding Sharks MOU meeting travel)	45,000	45,000	45,000	45,000
5 Translation (including online machine translation subscriptions)	55,000	55,000	55,000	55,000
6 Analytical studies, scientific assessments, development of guidelines etc.	45,000	-	-	-
7 Printing of technical / information materials, and purchasing of photos, illustrations, etc.	15,000	-	-	-
Subtotal	160,000	100,000	100,000	100,000
Programme Support Costs (13%)	20,800	13,000	13,000	13,000
Total	180,800	113,000	113,000	113,000

42. Travel to meetings has largely resumed after the easing of Covid-19-related travel restrictions, staff travel is considered to be appropriately funded with €15,000 per year and is hence included in all scenarios. When possible, staff will choose to participate online in meetings. If at relevant meetings no online participation is offered, staff is strongly encouraged to voluntarily travel in economy class to save costs and reduce emissions considering the climate crisis.
43. The Secretariat suggests using online machine translation tools for translation of informal documents and correspondence. Modern online tools have made significant progress in recent years in terms of quality, user-friendliness, and affordability. Therefore, the provisions for the translation of documents may be kept at €55,000 despite increased translation fees for meeting documents. Translation costs are generally highest during the second and the third year of the

triennium when the Meeting of the Signatories is under preparation and when outcome documents from the meeting of the AC are expected to be translated.

44. Provisions for “**Analytical studies, scientific assessments, development of guidelines etc.**” as well as for “**Printing of technical/information materials, website development etc.**” were removed as these are linked directly to extra-budgetary activities included in the draft POW 2023-2025 ([CMS/Sharks/MOS4/Doc.12.1](#)). Past experience has shown that these budget lines are not needed, except in combination with larger projects for which fundraising must be carried out in any case.

Activities of the Advisory Committee & External Experts

45. The budget includes travel costs for AC members to represent the MOU in relevant meetings, such as CMS Meetings, as per its Terms of Reference. Compared to the previous budgets, costs have been reduced significantly as AC members and external experts are expected to travel only if mandated by activities included in the POW 2023-2025, which would be an extra-budgetary activity subject to fundraising.

Table 8: Overview of costs (Euros) for “Activities of the Advisory Committee” as included in scenarios 0, 1, and 2.

Activities of the Advisory Committee		Budget 2019-2021	Scenario 0	Scenario 1	Scenario 2
8	AC and experts travel on official business (excluding to AC meetings)	90,000	45,000	45,000	45,000
	Subtotal	90,000	45,000	45,000	45,000
	Programme Support Costs (13%)	11,700	5,850	5,850	5,850
	Total	101,700	50,850	50,850	50,850

Meetings of Governing Bodies

5th Meeting of the Signatories (MOS5)

46. The current proposal is based on the assumption that MOS5 takes place in 2025 and will be a three to five day, in-person meeting.

Table 9: Overview of costs (Euros) for the “5th Meeting of the Signatories (MOS5)” as included in scenarios 0, 1, and 2.

5 th Meeting of the Signatories (MOS5)		Budget 2019-2021	Scenario 0	Scenario 1	Scenario 2
9	Logistical arrangements (venue, technical equipment, interpretation booths, catering)	30,000	15,000	15,000	15,000
10	Support for participation of delegates (including staff)	120,000	140,000	140,000	140,000
11	Interpretation	65,000	75,000	75,000	75,000
12	Report writers	8,000	8,000	8,000	8,000
13	Development of technical documents	30,000	-	-	-
	Subtotal	253,000	238,000	238,000	238,000
	Programme Support Costs (13%)	32,890	30,940	30,940	30,940
	Total	285,890	268,940	268,940	268,940

47. The Secretariat considers the provisions for “**Logistical arrangements**” appropriate if those are not included in the host government agreement or if MOS5 will be hosted by the Secretariat, and suggests that Signatories maintain the amount of €15,000 in scenarios 0 - 2.

48. The Secretariat suggests increasing the provisions for supporting the “**participation of delegates**” in all three scenarios to reflect increased airfare costs and globally raised per diem rates. The costs of €140,000 were estimated based on the participation of approximately 30 - 40 sponsored delegates. The eligibility of a Signatory to receive funding is assessed in accordance with the CMS practice, applying the 0.200 per cent threshold on the United Nations scale of assessment.
49. Costs for “**Interpretation**” have also been increased due to an increase in professional fees and travel costs of the six interpreters, which are included in this budget line. It is estimated that the overall costs for this activity will amount to €75,000 in 2025. These costs are reflected in all scenarios.
50. The provisions for the “**Report writer**” have been kept at €8,000 in all scenarios. This amount equals the costs of hiring a professional report writer, including travel costs.
51. The budget line for the “**Development of technical documents**” was removed from the budget as such documents are considered to be linked to extra-budgetary activities included in the POW 2023-2025 and, as such, subject to earmarked funding.

Meetings of the Advisory Committee

52. It is anticipated that two meetings of the AC will be convened during the triennium to facilitate its work. The current proposal foresees that the meetings take place in 2023 and 2025; the latter should be held at least six months before MOS5.

Table 10: Overview of costs (Euros) for two “Meetings of the Advisory Committee (AC4 & AC5)” as included in scenarios 0, 1, and 2.

Meetings of the Advisory Committee (AC4 & AC5)		Budget 2019-2021	Scenario 0	Scenario 1	Scenario 2
14	Logistical arrangements (venue, technical equipment, catering)	10,000	10,000	10,000	10,000
15	Support for participation of AC members and experts (2 meetings)	80,000	80,000	80,000	80,000
Subtotal		90,000	90,000	90,000	90,000
Programme Support Costs (13%)		11,700	11,700	11,700	11,700
Total		101,700	101,700	101,700	101,700

53. The provisions for “**Logistical arrangements**” are proposed to be kept at the same level as in the previous triennium for each meeting in 2023 and 2025. Generally, the Secretariat would need these funds if AC meetings were to be hosted on the premises of the Secretariat in Bonn, Germany. Should meetings be hosted by a government, such costs would be borne by the host.
54. As agreed for the previous budget, the AC is expected to invite up to two additional experts from the Conservation Working Group (CWG) to its meetings on agenda items for which the AC requires additional expertise.

Operating Costs

55. The budget line for “**Miscellaneous Office Supplies**” has been removed in favour of a new budget line for “**Software**” and was slightly reduced to €1,500 in all scenarios. The Secretariat has almost entirely moved to a paperless working style, which has brought costs for paper and other office supplies significantly down.

Table 11: Overview of “Operating Costs” (Euros) as included in scenarios 0, 1, and 2.

Operating Costs		Budget 2019-2021	Scenario 0	Scenario 1	Scenario 2
16	Office supplies	1,900	-	-	-
	Software		1,500	1,500	1,500
17	Office equipment	3,000	3,500	3,500	3,500
18	Information and Communication Technology (ICT) Services	13,500	18,400	20,700	20,700
	Umoja fees	-	13,800	13,800	20,700
	Website	-	1,800	1,800	1,800
19	Maintenance of computers / photocopiers	600	-	-	-
20	Communications (Telephone, fax, postage etc.)	3,600	-	-	-
	Subtotal	22,600	39,000	41,300	48,200
	Programme Support Costs (13%)	2,938	5,070	5,369	6,266
	Total	25,538	44,070	46,669	54,466

56. Provisions for “**Information and Communication Technology (ICT)**” include costs of €2,300 annually/per staff member and C/IC. Increased costs on this budget line reflect the increased number of proposed staff and C/IC from two to three in all scenarios. In scenario 0, costs are lower as no C/IC was proposed for 2023.
57. In addition to the previous budget, the Secretariat has added a budget line for “**Umoja**”. Fees of €2,300 apply annually for each staff member to be granted access to the United Nations global solution (Umoja) that enables efficient and transparent management of the United Nations' financial, human, and physical resources and improves programmatic delivery. Scenarios 0 and 1 with two staff members each therefore include overall costs of €13,800 for the whole triennium, while scenario 2 with three staff members includes overall costs of €20,700.
58. A budget line has been added for the maintenance of the “**Website**”, the share of which is €600 annually as agreed within the CMS Family. Costs are the same in each scenario.
59. The Secretariat suggests deleting the budget lines for “**Maintenance of computers/photocopiers**” and “**Communication**”, as such costs are kindly provided by the CMS Secretariat.

Contributions from Signatories

60. As at MOS3, a table with indicative assessed contributions to fund the budget is provided for consideration at this meeting ([Annex 4](#)). The voluntary nature of contributions gives Signatories the flexibility to deviate from these amounts, but the Secretariat is of the opinion that indicative contributions will give Signatories a better understanding of their theoretical share. In addition, this table would enable UNEP to send invoices to Signatories on their annual contributions in line with the Terms of Reference for the Trust Fund.
61. Should Signatories require an invoice with a different amount, they should provide written instructions to the Secretariat.
62. This approach would provide the Secretariat with a much more reliable basis on which to plan expenditures on staffing and activities.
63. [Annex 4](#) provides a table with “Indicative Annual Contributions of Signatories” for each of the three scenarios. These contributions were calculated using the UN Scale of Assessment

2022-2024 as adopted by the United Nations General Assembly through A/RES/76/238 on 24 December 2021.

Financial Arrangements

64. It is proposed that the Signatories request the UNEP Executive Director to extend the United Nations Trust Fund for the management of the MOU by three years, until 31 December 2025. Revised draft Terms of Reference for the administration of the proposed Trust Fund are provided in Annex 5.
65. 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.

Action requested:

66. The Meeting is requested to:
 - a) Review the budget scenarios presented in Annexes 1-3, also taking into account discussions under agenda items 10, 11, and 12, and adopt a Budget for 2023-2025;
 - b) Adopt the indicative Scale of Contributions in Annex 4;
 - c) Adopt the revised draft Terms of Reference for the Trust Fund, presented in Annex 5, and request the UNEP Executive Director to extend the Trust Fund for a further three years.

Proposed Budget for the Triennium 2023 – 2025 (Scenario 0)

Budget Lines ⁴	Budget 2019-2021	2023	2024	2025	Total
Personnel					
1a Programme Officer, P-3 (100%)	-	144,297	147,183	150,127	441,607
1 Programme Officer, P-2 (100%)					
b	332,894	-	-	-	-
1c Programme Officer, P-2 (50%)	-	-	-	-	-
1 Consultant/Individual Contractor					
d	-	-	22,200	30,000	52,200
2 Administrative Assistant, G-5 (50%)	106,300	37,598	38,350	39,117	115,064
3 Staff training	15,000	5,000	5,000	5,000	15,000
Subtotal	454,194	186,895	212,733	224,244	623,871
Activities of the Secretariat					
4 Staff travel on official business	45,000	15,000	15,000	15,000	45,000
5 Translation	55,000	10,000	15,000	30,000	55,000
6 Analytical studies, scientific assessments, development of guidelines etc.	45,000	-	-	-	-
7 Printing of technical / information materials, and purchasing of photos, illustration etc.	15,000	-	-	-	-
Subtotal	160,000	25,000	30,000	45,000	100,000
Activities of the Advisory Committee & External Experts					
8 AC and experts travel on official business	90,000	15,000	15,000	15,000	45,000
Subtotal	90,000	15,000	15,000	15,000	45,000
Meetings of Governing Bodies					
5th Meeting of the Signatories (MOS5)					
9 Logistical arrangements (venue, technical equipment, interpretation booths, catering)	30,000	-	-	15,000	15,000
10 Support for participation of delegates (including staff)	120,000	-	-	140,000	140,000
11 Interpretation	65,000	-	-	75,000	75,000
12 Report writers	8,000	-	-	8,000	8,000
13 Development of technical documents	30,000	-	-	-	-
Subtotal	253,000	-	-	238,000	238,000
Meeting of the Advisory Committee (AC4, AC5)					
14 Logistical arrangements (venue, technical equipment, catering)	10,000	5,000	-	5,000	10,000
15 Support for participation of AC members and experts	80,000	40,000	-	40,000	80,000
Subtotal	90,000	45,000	-	45,000	90,000
Operating Costs					
16 Office supplies	1,900	-	-	-	-
Software		500	500	500	1,500
17 Office equipment	3,000	3,500	-	-	3,500
18 Information and Communication Technology (ICT) Services	13,500	4,600	6,900	6,900	18,400
Umoja fees	-	4,600	4,600	4,600	13,800
Website	-	600	600	600	1,800
19 Maintenance of computers / photocopiers	600	-	-	-	-
20 Communications (Telephone, fax, postage)	3,600	-	-	-	-
Subtotal	22,600	13,800	12,600	12,600	39,000
Total	1,069,794	285,695	270,333	579,844	1,135,871
Programme Support Costs (13%)	139,073	37,140	35,143	75,380	147,663
Grand Total	1,208,867	325,434	302,877	655,223	1,283,534

⁴ Changes made to the budget lines approved for the triennium 2019-2021 are shown as "tracked changes" with additions being underlined and deletions struck through.

ANNEX 2

Proposed Budget for the Triennium 2023 – 2025 (Scenario 1)

Budget Lines ⁵	Budget 2019-2021	2023	2024	2025	Total
Personnel					
1a Programme Officer, P-3 (100%)	-	144,297	147,183	150,127	441,607
1b Programme Officer, P-2 (100%)	332,894	-	-	-	-
1c Programme Officer, P-2 (50%)	-	-	-	-	-
1d Consultant/Individual Contractor	-	30,000	30,000	30,000	90,000
2 Administrative Assistant, G-5 (50%)	106,300	37,598	38,350	39,117	115,064
3 Staff training	15,000	5,000	5,000	5,000	15,000
Subtotal	454,194	216,895	220,533	224,244	661,671
Activities of the Secretariat					
4 Staff travel on official business	45,000	15,000	15,000	15,000	45,000
5 Translation	55,000	10,000	15,000	30,000	55,000
6 Analytical studies, scientific assessments, development of guidelines etc.	45,000	-	-	-	-
7 Printing of technical / information materials, and purchasing of photos, illustration etc.	15,000	-	-	-	-
Subtotal	160,000	25,000	30,000	45,000	100,000
Activities of the Advisory Committee & External Experts					
8 AC and experts travel on official business	90,000	15,000	15,000	15,000	45,000
Subtotal	90,000	15,000	15,000	15,000	45,000
Meetings of Governing Bodies					
5th Meeting of the Signatories (MOS5)					
9 Logistical arrangements (venue, technical equipment, interpretation booths, catering)	30,000	-	-	15,000	15,000
10 Support for participation of delegates (including staff)	120,000	-	-	140,000	140,000
11 Interpretation	65,000	-	-	75,000	75,000
12 Report writers	8,000	-	-	8,000	8,000
13 Development of technical documents	30,000	-	-	-	-
Subtotal	253,000	-	-	238,000	238,000
Meeting of the Advisory Committee (AC4, AC5)					
14 Logistical arrangements (venue, technical equipment, catering)	10,000	5,000	-	5,000	10,000
15 Support for participation of AC members and experts	80,000	40,000	-	40,000	80,000
Subtotal	90,000	45,000	-	45,000	90,000
Operating Costs					
16 Office supplies	1,900	-	-	-	-
Software	-	500	500	500	1,500
17 Office equipment	3,000	3,500	-	-	3,500
18 Information and Communication Technology (ICT) Services	13,500	6,900	6,900	6,900	20,700
Umoja fees	-	4,600	4,600	4,600	13,800
Website	-	600	600	600	1,800
19 Maintenance of computers / photocopiers	600	-	-	-	-
20 Communications (Telephone, fax, postage)	3,600	-	-	-	-
Subtotal	22,600	16,100	12,600	12,600	41,300
Total	1,069,794	317,995	278,133	579,844	1,175,971
Programme Support Costs (13%)	139,073	41,339	36,157	75,380	152,876
Grand Total	1,208,867	359,334	314,290	655,223	1,328,847

⁵ Changes made to the budget lines approved for the triennium 2019-2021 are shown as "tracked changes" with additions being underlined and deletions struck through.

Proposed Budget for the Triennium 2023 – 2025 (Scenario 2)

Budget Lines ⁶	Budget 2019-2021	2023	2024	2025	Total
Personnel					
1a Programme Officer, P-3 (100%)	-	144,297	147,183	150,127	441,607
1b Programme Officer, P-2 (100%)	332,894	-	-	-	-
1c Programme Officer, P-2 (50%)	-	58,871	60,048	61,249	180,167
1d Consultant/Individual Contractor	-	-	-	-	-
2 Administrative Assistant, G-5 (50%)	106,300	37,598	38,350	39,117	115,064
3 Staff training	15,000	7,500	7,500	7,500	22,500
Subtotal	454,194	248,265	253,080	257,992	759,338
Activities of the Secretariat					
4 Staff travel on official business	45,000	15,000	15,000	15,000	45,000
5 Translation	55,000	10,000	15,000	30,000	55,000
6 Analytical studies, scientific assessments, development of guidelines etc.	45,000	-	-	-	-
7 Printing of technical / information materials, and purchasing of photos, illustration etc.	15,000	-	-	-	-
Subtotal	160,000	25,000	30,000	45,000	100,000
Activities of the Advisory Committee & External Experts					
8 AC and experts travel on official business	90,000	15,000	15,000	15,000	45,000
Subtotal	90,000	15,000	15,000	15,000	45,000
Meetings of Governing Bodies					
5th Meeting of the Signatories (MOS5)					
9 Logistical arrangements (venue, technical equipment, interpretation booths, catering)	30,000	-	-	15,000	15,000
10 Support for participation of delegates (including staff)	120,000	-	-	140,000	140,000
11 Interpretation	65,000	-	-	75,000	75,000
12 Report writers	8,000	-	-	8,000	8,000
13 Development of technical documents	30,000	-	-	-	-
Subtotal	253,000	-	-	238,000	238,000
Meeting of the Advisory Committee (AC4, AC5)					
14 Logistical arrangements (venue, technical equipment, catering)	10,000	5,000	-	5,000	10,000
15 Support for participation of AC members and experts	80,000	40,000	-	40,000	80,000
Subtotal	90,000	45,000	-	45,000	90,000
Operating Costs					
16 Office supplies	1,900	-	-	-	-
Software	-	500	500	500	1,500
17 Office equipment	3,000	3,500	-	-	3,500
18 Information and Communication Technology (ICT) Services	13,500	6,900	6,900	6,900	20,700
Umoja fees	-	6,900	6,900	6,900	20,700
Website	-	600	600	600	1,800
19 Maintenance of computers / photocopiers	600	-	-	-	-
20 Communications (Telephone, fax, postage)	3,600	-	-	-	-
Subtotal	22,600	18,400	14,900	14,900	48,200
Total	1,069,794	351,665	312,980	615,892	1,280,538
Programme Support Costs (13%)	139,073	45,716	40,687	80,066	166,470
Grand Total	1,208,867	397,381	353,668	695,958	1,447,008

⁶ Changes made to the budget lines approved for the triennium 2019-2021 are shown as "tracked changes" with additions being underlined and deletions struck through.

ANNEX 4

**Scale of Indicative Contributions of Signatories for the Triennium 2023-2025
as per the Proposed Budget
(in Euros)**

N°	Signatory	UN Scale of assessment	Adjusted scale	Scenario 0	Scenario 1	Scenario 2
1	Australia	2.111	5.281	67,781	70,174	76,414
2	Belgium	0.828	2.071	26,586	27,524	29,972
3	Benin	0.005	0.013	161	166	181
4	Brazil	2.013	5.036	64,634	66,916	72,867
5	Chile	0.420	1.051	13,486	13,962	15,203
6	Colombia	0.246	0.615	7,899	8,178	8,905
7	Comoros	0.001	0.003	32	33	36
8	Congo	0.005	0.013	161	166	181
9	Costa Rica	0.069	0.173	2,215	2,294	2,498
10	Cote d'Ivoire	0.022	0.055	706	731	796
11	Denmark	0.553	1.383	17,756	18,383	20,017
12	Ecuador	0.077	0.193	2,472	2,560	2,787
13	Egypt	0.139	0.348	4,463	4,621	5,032
14	EU		2.500	32,088	33,221	36,175
15	France	4.318	10.802	138,645	143,539	156,303
16	Germany	6.111	15.287	196,215	203,142	221,206
17	Ghana	0.024	0.060	771	798	869
18	Guinea	0.003	0.008	96	100	109
19	Italy	3.189	7.978	102,394	106,009	115,435
20	Jordan	0.022	0.055	706	731	796
21	Kenya	0.030	0.075	963	997	1,086
22	Liberia	0.001	0.003	32	33	36
23	Libya	0.018	0.045	578	598	652
24	Madagascar	0.004	0.010	128	133	145
25	Mauritania	0.002	0.005	64	66	72
26	Monaco	0.011	0.028	353	366	398
27	Nauru	0.001	0.003	32	33	36
28	Netherlands	1.377	3.445	44,213	45,774	49,845
29	New Zealand	0.309	0.773	9,922	10,272	11,185
30	Palau	0.001	0.003	32	33	36
31	Philippines	0.212	0.530	6,807	7,047	7,674
32	Portugal	0.353	0.883	11,334	11,734	12,778
33	Romania	0.312	0.780	10,018	10,372	11,294
34	Samoa	0.001	0.003	32	33	36
35	Saudi Arabia	1.184	2.962	38,017	39,359	42,858
36	Senegal	0.007	0.018	225	233	253
37	Somalia	0.001	0.003	32	33	36
38	South Africa	0.244	0.610	7,834	8,111	8,832
39	Sri Lanka	0.045	0.113	1,445	1,496	1,629
40	Sudan	0.010	0.025	321	332	362
41	Sweden	0.871	2.179	27,967	28,954	31,528
42	Syrian Arab Republic	0.009	0.023	289	299	326
43	Togo	0.002	0.005	64	66	72
44	Tuvalu	0.001	0.003	32	33	36
45	United Arab Emirates	0.635	1.588	20,389	21,109	22,986
46	United Kingdom	4.375	10.944	140,475	145,434	158,366
47	United States of America		22.000	282,377	292,346	318,342
48	Vanuatu	0.001	0.003	32	33	36
49	Yemen	0.008	0.020	257	266	290
TOTAL TO BE SHARED BY SIGNATORIES		30.181	100.000	1,283,534	1,328,847	1,447,008

Revised Draft Terms of Reference
for the Administration of the Trust Fund for the Memorandum of Understanding on the Conservation of Migratory Sharks (2023-2025)

1. The Trust Fund for the Memorandum of Understanding on the Conservation of Migratory Sharks (hereinafter referred to as the Trust Fund) shall be extended by three years to provide financial support for the aims of the MOU.
2. The present Terms of Reference shall be effective from 1 January 2023 to 31 December 2025.
3. The financial period shall be three calendar years beginning 1 January 2023 and ending 31 December 2025, subject to the approval of the UNEP Environment Assembly.
4. The Trust Fund shall be administered by the Executive Director of the United Nations Environment Programme (UNEP).
5. 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.
6. Commitments against the resources of the Trust Fund may be made only if they are covered by the necessary income. No commitments shall be made in advance of the receipt of contributions.
7. There should be maintained an operating reserve at a constant level of at least 15 per cent of estimated annual expenditure or US\$100,000, whichever is higher.
8. In accordance with the United Nations rules, UNEP shall deduct from the income 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.
9. The threshold of eligibility for funding delegates to attend the Meetings of the Signatories should be set 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, and other European countries with developed economies.
10. The Trust Fund shall be subject to audit by the United Nations Board of Auditors.
11. The financial resources of the Trust Fund for 2023-2025 should be derived from Voluntary Contributions from Signatories and Non-Signatories to the MOU, other governmental, intergovernmental and non-governmental organizations, and other sources.
12. Signatories that wish to receive an invoice to guide their voluntary contributions may request to receive such invoices from UNEP. Contributions should be paid to the bank account of the United Nations.
13. Invoices should be based on the list of indicative voluntary contributions where possible and unless otherwise instructed by the Signatories given that these are voluntary contributions.
14. If the determined indicative voluntary contribution of a Signatory were to be more than 22 per cent of the budget, the contribution of that Signatory should be no more than 22 per cent of the budget for the financial year.

15. For the convenience of Signatories, for each of the years of the financial period, the Executive Director of UNEP should, as soon as possible, after the first day of each year, request contributions from Signatories.
16. Contributions received into the Trust Fund that are not immediately required shall be invested at the discretion of the United Nations, and any income shall be credited to the Trust Fund.
17. Budget estimates covering the income and expenditure for the three calendar years constituting the financial period should be submitted to the meeting of the Signatories.
18. The estimates for each of the calendar years covered by the financial period should be specified according to budget lines and should 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 UNEP may deem useful and advisable.
19. The proposed budget, including all necessary information, should be made available by the Secretariat to all Signatories at least 60 days before the date fixed for the opening of the Meeting of the Signatories to which they are to be considered.
20. The budget should be adopted by consensus of the Signatories present at the Meeting of the Signatories.
21. In the event that the Executive Director of UNEP anticipates that there might be a shortfall in resources over the financial period as a whole, the Executive Director should consult with the Secretariat, which should seek the advice of the Chair and/or Vice-Chair regarding priorities for expenditure.
22. Upon the request of the Secretariat of the MOU, after seeking the advice of the Chair and Vice-Chair of the Meeting of the Signatories, the Executive Director of UNEP should, to the extent consistent with the Financial Regulations and Rules of the United Nations, make transfers from one budget line to another. At the end of the first and second calendar year of the financial period, the Executive Director of UNEP may proceed to transfer any unspent balance of appropriations to the second and third calendar year respectively, provided that the total budget approved by the Parties shall not be exceeded, unless specifically sanctioned in writing by the Chair and/or Vice-Chair of the Meeting of the Signatories.
23. At the end of each calendar year of the financial period, the Executive Director of UNEP should make the year-end accounts available through the MOU Secretariat. The Executive Director should also make available, as soon as practicable, the audited accounts for the financial period. Those accounts should include full details of actual expenditure compared to the original provisions for each budget line.
24. Extra-budgetary contributions may be accepted for purposes that are consistent with the objectives of the MOU.
25. Extra-budgetary contributions should be used in accordance with terms and conditions agreed upon between the Contributor and the Secretariat.