



**CONVENTION ON  
MIGRATORY  
SPECIES**

UNEP/CMS/Resolution 15.1

Original: English

**FINANCIAL AND ADMINISTRATIVE MATTERS**

Adopted by the Conference of the Parties at its 15<sup>th</sup> Meeting (Campo Grande, March 2026)

*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,

*Expressing appreciation* to the Government of Germany for the support it provides as the host country of the CMS Secretariat,

*Recognizing* the efforts of the Secretariat to minimize the cost to Parties of each triennium budget,

*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 2027 to 2029 attached as Annex 1 to the present Resolution;
3. *Adopts* the scale of contributions of Parties to the Convention as set forth in Annex 2 to the present Resolution and decides to apply that scale pro rata to new Parties;
4. *Agrees* that the scale of contribution as set forth in Annex 2 will not be adjusted downwards in the event that new Parties accede to the Convention following the adoption of this resolution and that the contributions of new Parties will be recorded as additional income and included in the operating reserve of the Trust Fund;
5. *Endorses* the proposed Programme of Work for the intersessional period between COP15 and COP16 as in Annex 6;

6. *Encourages* the Secretariat, as a means to further enhance efforts to foster transparency and accountability:
  - a) to identify, realize and report on cost savings from efficiency measures implemented by the Secretariat as part of the execution of the budget report; and
  - b) to continue to maintain a section on the website of the Secretariat to publish or provide links to up-to-date information relevant to the governance of the Convention, including, inter alia, completed and accepted audit reports, applicable financial rules and regulations, and any other relevant budgetary and financial information;
7. *Encourages* Parties to consider paying for the whole triennium in one instalment;
8. *Urges* all Parties to pay their contributions as promptly as possible, preferably by 1 January each year but no later than the end of March in the year to which they relate, and, if they so wish, to inform the Secretariat if they would prefer to receive a single invoice covering the whole triennium;
9. *Notes* with concern that a number of Parties have not paid their contributions to the core budget for 2025 and for previous years which were due on 1 January of each year, thus adversely affecting the implementation of the Convention;
10. *Urges* all Parties with arrears to cooperate with the Secretariat in arranging for the payment of their outstanding contributions without delay;
11. *Instructs* the Secretariat to continue to regularly inform the Parties of the status of contributions, including by publishing updated summaries on the Convention website on a monthly basis;
12. *Instructs* the Secretariat to continue to work with Parties that have outstanding contributions and assist them in identifying appropriate actions to rectify the situation and to agree on a payment plan with Parties in arrears, report to each meeting of the Standing Committee and the Conference of the Parties on activities taken in this regard and results achieved, and identify good practices and efforts that could be shared;
13. *Decides* that delegates from developing countries and countries with economies in transition shall be eligible for funding to attend the Convention's meetings, and requests the Executive Secretary, when allocating the funding, to accord first priority to those Parties not in arrears of three years or more, followed by least developed countries and small island developing States;
14. *Decides* that representatives from countries with contributions in arrears of three years or more should not be eligible for nomination to hold 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;
15. *Decides* that for the purposes of this Resolution, *Convention bodies* means the Conference of the Parties, the Standing Committee and the Sessional Committee for the Scientific Council, and *holding office* means serving as a Chair or Vice-Chair of one of the Convention bodies;

16. *Decides* that Resolutions and Decisions adopted by the 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;
17. *Encourages* all Parties to make voluntary contributions to the Trust Fund – MVL<sup>1</sup> to support implementation of the Programme of Work as well as the participation of eligible countries in meetings of the Convention throughout the triennium;
18. *Invites* all Parties to make voluntary contributions to the Convention's Trust Fund – MSL<sup>2</sup> to support the core budget of the Secretariat;
19. *Encourages* States that are not Parties to the Convention, governmental, intergovernmental and non-governmental organizations, and other sources to consider contributing to the Trust Funds or to special activities;
20. *Takes note* of the funding estimates of the Trust Fund in Support to CMS Activities (MVL) for the 2026-2029 budget period and urges the Secretariat, Parties, intergovernmental organizations, donors with respect to activities requiring external funding, to actively mobilize resources, preferably on a non-earmarked basis, in support of the implementation of activities identified in the costed programme of work;
21. *Decides* that the Executive Secretary, subject to the approval of the Standing Committee, and, in urgent cases, with the approval of the Chair of the Standing Committee and Chair of the Finance and Budget Subcommittee, shall have the authority to spend or apply funds saved from the implementation of the core budget from the previous budget periods to activities in the approved costed Programme of Work not covered by the core budget, and shall inform the Standing Committee in those cases when such approval was made;
22. *Decides* that the Executive Secretary shall have the authority to spend or apply funds saved from the implementation of the core budget of the current triennium to activities in the approved costed Programme of Work not covered by the core budget, with the approval of the Chair of the Standing Committee and the Chair of the Finance and Budget Subcommittee;
23. *Requests* the Executive Secretary to assess the availability of funds within the core budget to support the Programme of Work, noting the importance of securing funds to implement the mandates contained in Decisions 15.4-15.5;
24. *Authorizes* the Executive Secretary to transfer the budget allocated to the meetings of the Convention bodies from one year to another, within the triennium, should the dates of such meetings so require;
25. *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;

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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)

26. *Requests* the Executive Secretary, in consultation with the Finance and Budget Subcommittee, to prepare budget proposals based on the current template, including a staffing table showing the positions in the Secretariat and their status of occupation, for the consideration of the next meeting of the Conference of the Parties, including, at a minimum, a zero nominal growth budget scenario and a zero real growth budget scenario;
27. *Requests* the Executive Secretary to provide a report for the consideration of the next meeting of the Conference of the Parties on the Trust Fund balance, including the reserve, and expected assessed contributions;
28. *Requests* the Executive Secretary to prepare a draft Programme of Work for the intersessional period between COP16 and COP17;
29. *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;
30. *Adopts* the staffing table of the Secretariat, as set forth in Annex 3 used for costing purposes to set the overall budget;
31. *Instructs* the Finance and Budget Subcommittee of the Standing Committee to operate under the terms of reference attached as Annex 4 to this Resolution;
32. *Confirms* that the CMS Secretariat will continue to provide Secretariat services to the Agreement on the Conservation of Small Cetaceans of the Baltic, North East Atlantic, Irish and North Seas (ASCOBANS), the Memorandum of Understanding on the Conservation and Management of Marine Turtles and their Habitats of the Indian Ocean and South-East Asia (IOSEA MOU), the Memorandum of Understanding on the Conservation of Migratory Sharks (Sharks MOU) and the Agreement on Conservation of Gorillas and their Habitats (Gorilla Agreement);
33. *Requests* the Executive Director of the United Nations Environment Programme to continue to incorporate aspects of the Convention's Programme of Work into the Programme of Work of the United Nations Environment Programme and the projects that implement it, and consider, as appropriate, providing financial support to specific CMS activities in this context;
34. *Requests* the Executive Director of the United Nations Environment Programme to extend the duration of the Convention Trust Fund - MSL to 31 December 2029;
35. *Approves* the terms of reference for the administration of the Trust Fund – MSL as set forth in Annex 5 to the present Resolution for the period 2027-2029;
36. *Decides* that all contributions to the Trust Fund shall be paid in euros;
37. *Further decides* that an operating reserve should be maintained at a constant level of at least 15 per cent of estimated annual expenditure or US\$500,000, whichever is higher;
38. *Requests* the Secretariat to monitor exchange rate fluctuations carefully and adjust levels of expenditure where necessary, and decides that the Secretariat can exceptionally request the Standing Committee to drawdown from the Trust Fund balance; and
39. *Repeals* Resolution 14.2, with assessed contributions of Parties to fund the 2024–2026 budget as set out in Annex 2 of the Resolution remaining on the record.

## ANNEX 1

## BUDGET FOR THE TRIENNIUM 2027–2029 (all figures in Euros)

<i>Object of expenditure</i>	<i>2027</i>	<i>2028</i>	<i>2029</i>	<i>Total</i>
<b>Staff Costs</b>				
Professional Staff	1,866,353	1,903,680	1,941,754	5,711,787
General Support Staff	772,793	788,249	804,014	2,365,056
<b>Subtotal</b>	<b>2,639,146</b>	<b>2,691,929</b>	<b>2,745,767</b>	<b>8,076,842</b>
<b>Contractual Services</b>				
Contractual services (translations & report writing)	101,544	103,575	105,646	310,765
Servicing of Governing Bodies (translations, interpretation)		-	264,659	264,659
Information Material and Document Production	13,530	13,801	4,644	31,975
Analysis of National reports			56,000	56,000
Online national reporting transition and maintenance	17,300	4,600	4,600	26,500
CMS listed species database management	15,450	15,450	5,150	36,050
<b>Subtotal</b>	<b>147,824</b>	<b>137,426</b>	<b>440,699</b>	<b>725,949</b>
<b>Operating Costs</b>				
ICT Tools, Website Development and Maintenance	7,466	7,615	7,768	22,849
Staff Development (training, retreats etc.)	-	-	-	-
Information Technology Services (including UNV)	80,408	82,016	83,656	246,081
Office Automation Services (printer leases, hosting)	11,487	11,717	11,951	35,155
Communication and Courier Services	10,612	10,824	11,041	32,477
Miscellaneous	4,294	4,380	4,467	13,141
Umoja	53,060	54,121	55,204	162,385
<b>Subtotal</b>	<b>167,327</b>	<b>170,674</b>	<b>174,087</b>	<b>512,088</b>
<b>Supplies</b>				
Office Supplies	6,663	6,796	6,932	20,391
<b>Subtotal</b>	<b>6,663</b>	<b>6,796</b>	<b>6,932</b>	<b>20,391</b>
<b>Equipment</b>				
Non-expendable Equipment	12,062	12,303	12,549	36,915
<b>Subtotal</b>	<b>12,062</b>	<b>12,303</b>	<b>12,549</b>	<b>36,915</b>
<b>Travel</b>				
Staff travel	24,391	24,878	25,376	74,645
Staff travel - COP16			63,341	63,341
Standing Committee meetings		38,000	38,760	76,760
Scientific Council meetings	80,000	81,600		161,600
<b>Subtotal</b>	<b>104,391</b>	<b>144,478</b>	<b>127,477</b>	<b>376,346</b>
<b>Total</b>	<b>3,077,413</b>	<b>3,163,606</b>	<b>3,507,512</b>	<b>9,748,531</b>
Programme Support Costs	400,064	411,269	455,977	1,267,309
<b>Grand total</b>	<b>3,477,476</b>	<b>3,574,875</b>	<b>3,963,489</b>	<b>11,015,840</b>

**ANNEX 2**

**ASSESSED CONTRIBUTIONS FOR THE CONVENTION  
DURING THE TRIENNIUM 2027–2029 (all figures in Euros)**

No	Party	UN Scale 2025-2027	Adjust ed Scale	2027	2028	2029	Total
1	Afghanistan	0.005	0.012	432	444	493	1,369
2	Albania	0.010	0.025	865	889	985	2,739
3	Algeria	0.087	0.216	7,522	7,733	8,573	23,828
4	Angola	0.010	0.025	865	889	985	2,739
5	Antigua and Barbuda	0.002	0.005	173	178	197	548
6	Argentina	0.490	1.218	42,366	43,552	48,287	134,204
7	Armenia	0.007	0.017	605	622	690	1,917
8	Australia	2.040	5.072	176,379	181,319	201,030	558,728
9	Austria	0.626	1.556	54,124	55,640	61,689	171,453
10	Bangladesh	0.010	0.025	865	889	985	2,739
11	Bahrain	0.050	0.124	4,323	4,444	4,927	13,694
12	Belarus	0.043	0.107	3,718	3,822	4,237	11,777
13	Belgium	0.773	1.922	66,834	68,706	76,174	211,714
14	Benin	0.005	0.012	432	444	493	1,369
15	Bolivia (Plurinational State of)	0.018	0.045	1,556	1,600	1,774	4,930
16	Bosnia and Herzegovina	0.014	0.035	1,210	1,244	1,380	3,834
17	Brazil	1.411	3.508	121,995	125,412	139,046	386,453
18	Bulgaria	0.071	0.177	6,139	6,311	6,997	19,446
19	Burkina Faso	0.005	0.012	432	444	493	1,369
20	Burundi	0.001	0.002	86	89	99	274
21	Cabo Verde	0.001	0.002	86	89	99	274
22	Cameroon	0.014	0.035	1,210	1,244	1,380	3,834
23	Central African Republic	0.001	0.002	86	89	99	274
24	Chad	0.005	0.012	432	444	493	1,369
25	Chile	0.374	0.930	32,336	33,242	36,855	102,433
26	Congo	0.005	0.012	432	444	493	1,369
27	Cook Islands	0.001	0.002	86	89	99	274
28	Costa Rica	0.063	0.157	5,447	5,600	6,208	17,255
29	Côte d'Ivoire	0.024	0.060	2,075	2,133	2,365	6,573
30	Croatia	0.088	0.219	7,609	7,822	8,672	24,102
31	Cuba	0.122	0.303	10,548	10,844	12,022	33,414
32	Cyprus	0.035	0.087	3,026	3,111	3,449	9,586
33	Czechia	0.344	0.855	29,742	30,575	33,899	94,217
34	Democratic Republic of the Congo	0.010	0.025	865	889	985	2,739
35	Denmark	0.531	1.320	45,910	47,196	52,327	145,434
36	Djibouti	0.002	0.005	173	178	197	548
37	Dominican Republic	0.069	0.172	5,966	6,133	6,800	18,898

No	Party	UN Scale 2025-2027	Adjust ed Scale	2027	2028	2029	Total
38	Ecuador	0.065	0.162	5,620	5,777	6,405	17,803
39	Egypt	0.182	0.453	15,736	16,177	17,935	49,847
40	Equatorial Guinea	0.008	0.020	692	711	788	2,191
41	Eritrea	0.001	0.002	86	89	99	274
42	Estonia	0.045	0.112	3,891	4,000	4,434	12,325
43	Eswatini	0.002	0.005	173	178	197	548
44	Ethiopia	0.010	0.025	865	889	985	2,739
45	European Union	-	2.500	86,937	89,372	99,087	275,396
46	Fiji	0.003	0.007	259	267	296	822
47	Finland	0.386	0.960	33,374	34,308	38,038	105,720
48	France	3.858	9.592	333,564	342,906	380,183	1,056,653
49	Gabon	0.011	0.027	951	978	1,084	3,013
50	Gambia	0.001	0.002	86	89	99	274
51	Georgia	0.009	0.022	778	800	887	2,465
52	Germany	5.692	14.152	492,132	505,916	560,912	1,558,960
53	Ghana	0.025	0.062	2,162	2,222	2,464	6,847
54	Greece	0.280	0.696	24,209	24,887	27,592	76,688
55	Guinea	0.004	0.010	346	356	394	1,096
56	Guinea-Bissau	0.001	0.002	86	89	99	274
57	Honduras	0.010	0.025	865	889	985	2,739
58	Hungary	0.223	0.554	19,281	19,821	21,975	61,077
59	India	1.106	2.750	95,625	98,303	108,990	302,918
60	Iran (Islamic Republic of)	0.386	0.960	33,374	34,308	38,038	105,720
61	Iraq	0.131	0.326	11,326	11,644	12,909	35,879
62	Ireland	0.472	1.174	40,809	41,952	46,513	129,274
63	Israel	0.609	1.514	52,654	54,129	60,013	166,797
64	Italy	2.813	6.994	243,213	250,025	277,204	770,442
65	Jordan	0.021	0.052	1,816	1,867	2,069	5,752
66	Kazakhstan	0.131	0.326	11,326	11,644	12,909	35,879
67	Kenya	0.037	0.092	3,199	3,289	3,646	10,134
68	Kyrgyzstan	0.003	0.007	259	267	296	822
69	Latvia	0.050	0.124	4,323	4,444	4,927	13,694
70	Lebanon	0.022	0.055	1,902	1,955	2,168	6,025
71	Liberia	0.001	0.002	86	89	99	274
72	Libya	0.040	0.099	3,458	3,555	3,942	10,955
73	Liechtenstein	0.009	0.022	778	800	887	2,465
74	Lithuania	0.081	0.201	7,003	7,199	7,982	22,185
75	Luxembourg	0.073	0.181	6,312	6,488	7,194	19,994
76	Madagascar	0.004	0.010	346	356	394	1,096
77	Malawi	0.003	0.007	259	267	296	822
78	Maldives	0.004	0.010	346	356	394	1,096
79	Mali	0.005	0.012	432	444	493	1,369
80	Malta	0.020	0.050	1,729	1,778	1,971	5,478

No	Party	UN Scale 2025-2027	Adjust ed Scale	2027	2028	2029	Total
81	Mauritania	0.003	0.007	259	267	296	822
82	Mauritius	0.010	0.025	865	889	985	2,739
83	Monaco	0.011	0.027	951	978	1,084	3,013
84	Mongolia	0.004	0.010	346	356	394	1,096
85	Montenegro	0.004	0.010	346	356	394	1,096
86	Morocco	0.059	0.147	5,101	5,244	5,814	16,159
87	Mozambique	0.002	0.005	173	178	197	548
88	Netherlands (Kingdom of the)	1.298	3.227	112,225	115,369	127,910	355,504
89	New Zealand	0.302	0.751	26,111	26,842	29,760	82,714
90	Niger	0.004	0.010	346	356	394	1,096
91	Nigeria	0.150	0.373	12,969	13,332	14,782	41,083
92	North Macedonia	0.008	0.020	692	711	788	2,191
93	Norway	0.653	1.624	56,459	58,040	64,349	178,848
94	Pakistan	0.123	0.306	10,635	10,932	12,121	33,688
95	Palau	0.001	0.002	86	89	99	274
96	Panama	0.086	0.214	7,436	7,644	8,475	23,554
97	Paraguay	0.023	0.057	1,989	2,044	2,267	6,299
98	Peru	0.145	0.361	12,537	12,888	14,289	39,713
99	Philippines	0.198	0.492	17,119	17,599	19,512	54,229
100	Poland	0.831	2.066	71,848	73,861	81,890	227,599
101	Portugal	0.328	0.816	28,359	29,153	32,322	89,835
102	Republic of Moldova	0.006	0.015	519	533	591	1,643
103	Romania	0.358	0.890	30,953	31,820	35,279	98,051
104	Rwanda	0.003	0.007	259	267	296	822
105	Samoa	0.001	0.002	86	89	99	274
106	Sao Tome and Principe	0.001	0.002	86	89	99	274
107	Saudi Arabia	1.217	3.026	105,222	108,169	119,928	333,319
108	Senegal	0.007	0.017	605	622	690	1,917
109	Serbia	0.040	0.099	3,458	3,555	3,942	10,955
110	Seychelles	0.002	0.005	173	178	197	548
111	Slovakia	0.149	0.370	12,883	13,243	14,683	40,809
112	Slovenia	0.077	0.191	6,657	6,844	7,588	21,089
113	Somalia	0.002	0.005	173	178	197	548
114	South Africa	0.251	0.624	21,702	22,309	24,735	68,745
115	Spain	1.895	4.712	163,842	168,431	186,741	519,014
116	Sri Lanka	0.038	0.094	3,285	3,378	3,745	10,408
117	Sweden	0.822	2.044	71,070	73,061	81,003	225,134
118	Switzerland	1.029	2.558	88,968	91,459	101,402	281,829
119	Syrian Arab Republic	0.006	0.015	519	533	591	1,643
120	Tajikistan	0.003	0.007	259	267	296	822
121	Togo	0.002	0.005	173	178	197	548
122	Trinidad and Tobago	0.033	0.082	2,853	2,933	3,252	9,038
123	Tunisia	0.018	0.045	1,556	1,600	1,774	4,930

No	Party	UN Scale 2025-2027	Adjust ed Scale	2027	2028	2029	Total
124	Turkmenistan	0.036	0.090	3,113	3,200	3,548	9,860
125	Uganda	0.010	0.025	865	889	985	2,739
126	Ukraine	0.074	0.184	6,398	6,577	7,292	20,268
127	United Arab Emirates	0.574	1.427	49,628	51,018	56,564	157,211
128	United Kingdom of Great Britain and Northern Ireland	3.991	9.923	345,063	354,728	393,289	1,093,079
129	United Republic of Tanzania	0.010	0.025	865	889	985	2,739
130	Uruguay	0.079	0.196	6,830	7,022	7,785	21,637
131	Uzbekistan	0.024	0.060	2,075	2,133	2,365	6,573
132	Yemen	0.003	0.007	259	267	296	822
133	Zimbabwe	0.007	0.017	605	622	690	1,917
	<b>Total</b>	<b>39.215</b>	<b>100.00</b>	<b>3,477,476</b>	<b>3,574,875</b>	<b>3,963,489</b>	<b>11,015,840</b>

**STAFFING TABLE  
FOR THE TRIENNIUM 2027–2029**

<b>Professional positions and higher</b>	
D-1	0,98
P-5	
P-4	4,97
P-3	2,30
P-2	2,50
<b>Subtotal</b>	<b>10,75</b>
<b>General Service positions</b>	
G-7	1
G-6	2
G-5	4
G-4	0,5
<b>Subtotal</b>	<b>7,5</b>
<b>Grand Total</b>	<b>18,25</b>

**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;
- 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 15.1, 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:
  - i) the duties and responsibilities of the Secretariat mandated in the text of the Convention; and
  - ii) ensuring that the activities undertaken by the Secretariat under the approved budget are consistent with Resolutions and Decisions of the Conference of the Parties;
- c) consider administrative procedures and other aspects of the financing and budgeting of the Convention and make recommendations for improving the efficiency with which funds are expended;

- d) using the information developed through the processes described in paragraphs a)-c):
  - i) work with the Secretariat to prepare all financial and budgetary documents for consideration by the Standing Committee;
  - ii) further develop the report format to ensure that the financial reports are easily understood and transparent and that they enable informed decisions to be taken in relation to the financial performance of the Convention;
  - iii) make recommendations to the Standing Committee on all financial and budgetary documents and proposals developed through this process; and
  - iv) otherwise assist the Standing Committee in providing oversight of financial and budgetary matters, including the preparation of documents for meetings of the Conference of the Parties,
  
- e) The Secretariat shall issue to all Standing Committee members a report every six months to be sent electronically, which identifies and explains any projected expenditure that differs from the approved budget by more than 20 per cent for total staff costs or, in the case of non-staff costs, for each activity, together with the proposed approach for managing any such projected over-expenditure,

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

1. The Trust Fund for the Convention on the Conservation of Migratory Species of Wild Animals (hereinafter referred to as the Trust Fund) shall be continued for a period of three years to provide financial support for the aims of the Convention,
2. The financial period shall be three calendar years beginning 1 January 2027 and ending 31 December 2029, 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 2027-2029 shall be derived from:
  - a) the contributions made by the Parties with reference to Annex 2 including contributions from any new Parties; and
  - b) Further contributions from Parties and from States that are not party to the Convention, other governmental, intergovernmental and non-governmental organizations, and other sources,
7. All contributions to the Trust Fund shall be paid in euros, For contributions from States that become Parties after the beginning of the financial period, the initial contribution (from the first day of the third month after deposit of the instrument of ratification, acceptance or accession till the end of the financial period) shall be determined pro rata, based on the contributions of other Parties on the same level as the United Nations scale of assessment as it applies from time to time, However, if the contribution of a new Party determined on this basis were to be more than 22 per cent of the budget, the contribution of that Party shall be 22 per cent of the budget for the financial year of joining (or pro rata for a partial year), Contributions shall be paid in annual instalments, Contributions shall be due on 1 January 2027, 2028 and 2029,
8. Contributions shall be paid to the bank account of the United Nations 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 the 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 period<sup>1</sup>, the Executive Director of the United Nations Environment Programme shall submit to the Parties, through the CMS Secretariat, the year-end account, 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 2027 to 31 December 2029

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<sup>1</sup> 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 FOR THE INTERSESSIONAL PERIOD  
BETWEEN COP15 AND COP16**

[Uploaded separately]