



**MEMORANDUM OF UNDERSTANDING ON  
THE CONSERVATION AND  
MANAGEMENT OF MARINE TURTLES  
AND THEIR HABITATS OF THE INDIAN  
OCEAN AND SOUTH-EAST ASIA**

CMS/IOSEA/MOS9/Doc.11.1  
24 May 2024

9<sup>TH</sup> MEETING OF THE SIGNATORY STATES  
Dar es Salaam, United Republic of Tanzania, 24-27 June 2024  
Agenda Item 11.1

**REVIEW OF INCOME AND EXPENDITURES 2019-2024**

*(Prepared by the Secretariat)*

1. The tasks of the IOSEA Marine Turtle MOU Secretariat include ensuring the smooth operation of administrative and staff-related matters and the management of the MOU budget. For this, the Secretariat receives support from the Administrative and Fund Management Unit (AFMU) of CMS, which services the entire CMS Family and its Agreements in close cooperation with UNEP Corporate Services Division and United Nations Office in Nairobi.
2. This document provides an overview of the income and expenditures over the period 1 January 2019 until 31 March 2024, as well as the certified account statement provided by the Accounts Service of the United Nations Office at Nairobi (UNON).
3. The Secretariat's proposal for the budget in the coming period is contained in Doc.11.2. [Indicative Budget for 2025-2028](#).

**Budget Implementation**

4. The Secretariat has sent letters providing periodic updates on the status of income throughout the intersessional period.
5. Since MOS8, the MOU's finances have remained at a low level, adequate to keep the Coordinator position filled, but allowing only very limited implementation of the actions agreed by the Meeting of Signatories.
6. As a legally non-binding agreement, contributions to the Trust Fund by Signatories are voluntary. However, in order to give some guidance to Signatory States to use when determining an appropriate level of contribution in relation to the budgetary needs of the MOU, since the 5th Meeting of the Signatory States an indicative scale of voluntary contributions has been used. For the budgetary period 2020 to 2023, the indicative scale of contributions spread an annual budget averaging US\$ 315,000 amongst Signatories, taking into account the official UN Scale of Assessments as well as historic contribution levels.
7. Since, partly due to lack of funds, MOS9 could not take place in 2023, the Secretariat proposed to Signatories to carry forward the same indicative scale of assessments in 2024. There were no objections, and budgeting was done accordingly.

## Income and Expenditures in 2019

8. With 2019 the last year in the previous budgetary period (2015-2019) and the year in which MOS8 was held, the report given to that meeting only covered the first six months of that year. This document completes the official reporting for that budgetary period.
9. Table 1 provides an overview of the income to the Trust Fund in 2019.

*Table 1: Income in 2019. All figures in USD.*

Country	Amount	Comments
India	30,000	for 2018 and 2019
Kenya	2,250	for 2017-2019
Myanmar	750	
Pakistan	1,261	
Thailand	3,687	
USA (DoS)	40,000	
USA (NOAA)	40,000	
<b>Total: 117,948</b>		

10. Table 2 gives an overview of the budgetary shortfall throughout the budgetary period 2015-2019 (all figures in USD).

*Table 2: Budgetary shortfall 2015 to 2019. All figures in USD.*

	2015	2016	2017	2018	2019	Total 2015-2019
Average Annual Budget	315,000	315,000	315,000	315,000	315,000	1,575,000
Contributions received to the Trust Fund	202,187	194,437	127,736	225,341	117,948	867,649
<b>Difference</b>	<b>-112,813</b>	<b>-120,563</b>	<b>-187,264</b>	<b>-89,659</b>	<b>-197,052</b>	<b>-707,351</b>
Percent of average annual budget received	64.2%	61.7%	40.6%	71.5%	37.4%	55.1%

11. Table 3 shows the expenditures in 2019 set against the MOS7-agreed budget, with slight modifications to the allocations due to the organizational changes in that budgetary period.

Table 3: Expenditure statement for 2019. All figures in USD.

Budget line	2019		Notes
	Budget	Actual	
<b>Personnel</b>			
<b>Professional Staff</b>			
Co-ordinator / Senior CMS Advisor	162,000	65,215	
<b>Consultants &amp; individual contractors</b>			
Site Network Development activities	0	0	
Unspecified consultancies	5,000	2,300	MOS8 report writer
Specialised consultancies	0	0	
<b>Administrative Support</b>			
Team Assistant	23,000	0	
<b>Travel on official business</b>			
Staff travel	22,500	3,407	WIO-MTTF-8 (as part of WIOMSA Symposium)
<b>Personnel Subtotal</b>	<b>212,500</b>	<b>70,922</b>	
<b>Sub-contracts</b>			
Project activities / SSFA	5,000	6,000	CEDTM: Itsamia Site Network documentation
<b>Sub-contracts Subtotal</b>	<b>5,000</b>	<b>6,000</b>	
<b>Meetings &amp; conferences</b>			
Meeting of Signatory States (MOS)	120,000	41,870	
Advisory Committee Meetings (AC)	0	9,696	
<b>Meetings Subtotal</b>	<b>120,000</b>	<b>51,567</b>	
<b>Equipment and Premises</b>			
<b>Expendable equipment</b>			
Office automation services (printers and faxes)	0	0	
<b>Non-expendable equipment</b>			
Office equipment (computers, peripherals)	0	0	
<b>Premises</b>			
Rent, maintenance costs	11,065	0	
<b>Equipment and Premises Subtotal</b>	<b>11,065</b>	<b>0</b>	
<b>Miscellaneous Costs</b>			
<b>Operation and Maintenance costs</b>			
IT. Services & Websites	2,000	651	
Operation/maintenance computers			
<b>Reporting costs</b>			
External production of info material	0	0	
<b>Sundry</b>			
Communication & Courier services	1,250	0	
Miscellaneous supplies	300	0	

Budget line	2019		Notes
	Budget	Actual	
Miscellaneous Costs Subtotal	3,550	651	
<b>Sub-total</b>	<b>352,115</b>	<b>129,139</b>	
UNEP programme support costs (13%)	45,775	16,788	
<b>Grand-total</b>	<b>397,890</b>	<b>145,927</b>	

### Income and Expenditures in 2020-2024

12. Table 4 reports on the income received in the budgetary period 2020-2024, until 30 April 2024.

Table 4: Income 2020 to 30 April 2024. All figures in USD.

Country	Indicative Contribution	2020	2021	2022	2023	April 2024	Total	Comments
Australia	26,253	34,832	34,706	36,973	33,905	0	140,416	Payments 2022 and 2023 made to the CMS Trust Fund
Bahrain	750	0	0	0	0	0	0	
Bangladesh	750	0	0	0	0	0	0	
Cambodia	750	0	0	0	0	0	0	
Comoros	750	0	0	0	0	0	0	
Egypt	2,210	0	0	0	0	0	0	
Eritrea	750	0	4,500	0	0	0	4,500	For 2015-2021
France	52,589	0	0	0	0	0	0	
India	15,000	15,000	0	45,000	0	0	60,000	Payment 2020: for 2019 Payment 2022: for 2020-2022
Indonesia	6,450	0	0	0	0	0	0	
Iran (Islamic Republic of)	4,728	0	0	0	0	0	0	
Jordan	750	0	0	0	0	0	0	
Kenya	750	0	0	1,500	0	0	1,500	For 2020-2021
Madagascar	750	0	0	0	2,250	0	2,250	For 2020-2021
Malaysia	4,051	0	0	0	0	0	0	
Maldives	750	0	1,500	0	0	0	1,500	For 2020-2021
Mauritius	750	0	0	0	0	0	0	
Mozambique	750	0	0	0	0	0	0	
Myanmar	750	0	0	0	0	0	0	
Oman	1,366	0	0	0	0	0	0	
Pakistan	1,366	1,259	0	1,234	0	0	2,493	Payment 2022: for 2021
Papua New Guinea	750	0	0	0	0	0	0	
Philippines	2,435	0	0	0	0	0	0	
Saudi Arabia	13,922	0	0	0	0	0	0	
Seychelles	750	0	750	1,500	750	0	3,000	Payment 2021: for 2020 Payment 2022: for 2021-2022

Country	Indicative Contribution	2020	2021	2022	2023	April 2024	Total	Comments
South Africa	25,000	0	50,000	0	25,000	0	75,000	Payment 2021: for 2020-2021 Payment 2023: for 2022
Sri Lanka	750	0	0	0	0	0	0	
Sudan	750	0	0	0	0	0	0	
Thailand	3,647	3,647	3,647	3,647	3,647	0	14,588	
United Arab Emirates	7,317	0	0	0	0	0	0	
United Kingdom	54,252	0	0	0	0	0	0	
United Republic of Tanzania	750	0	0	2,250	0	0	2,250	For 2020-2022
USA	80,000	80,000	80,000	80,000	80,000	0	320,000	Shared by NOAA and Department of State
Viet Nam	915	0	0	0	0	0	0	
Yemen	750	0	0	0	0	0	0	
<b>Total</b>	<b>315,000</b>	<b>134,738</b>	<b>175,103</b>	<b>172,104</b>	<b>145,552</b>	<b>0</b>	<b>627,497</b>	

13. For administrative reasons, Australia's contributions in 2022 and 2023 were not paid to the MOU Trust Fund, but were made available through CMS, which limited their use to activities and not staff costs. The 2022 contribution was used to fund support to the Secretariat with national reporting and MOS organization through a small-scale funding agreement (SSFA) with OceanCare, and a consultancy for preparing the analysis of the national reports. The 2023 voluntary contribution will be used for implementation of high priority activities under the new Work Programme 2024-2028, once adopted.
14. Table 5 gives an overview of the budgetary shortfall throughout the budgetary period 2020-2024 (until 30 April 2024; all figures in USD).

*Table 5: Budgetary shortfall 2020 to 2024. All figures in USD.*

	2020	2021	2022	2023	April 2024	Total 2020-April 2024
Average Annual Budget	315,000	315,000	315,000	315,000	315,000	1,575,000
Contributions received to the Trust Fund	134,738	175,103	172,104	145,552	0	<b>627,497</b>
<b>Difference</b>	<b>-180,262</b>	<b>-139,897</b>	<b>-142,896</b>	<b>-169,448</b>	<b>-315,000</b>	<b>-947,503</b>
Percent of average annual budget received	42.8%	55.6%	54.6%	46.2%	0%	39.8%

15. Table 6 shows the expenditures in the period 1 January 2020 to 30 April 2024 set against the MOS8-agreed budget. As shown in Table 5, the income to the Trust Fund was much lower than the agreed budget, necessitating very conservative budgeting and hampering the implementation of many activities foreseen by MOS8. Paragraphs 15-19 provide annotations for each year.

Table 6: Expenditure statement for the period 1 January 2020 to 30 April 2024. All figures in USD.

Budget Line	2020		2021		2022		2023		2024	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b><u>Personnel</u></b>										
<b>Professional Staff</b>										
Coordinator (P-3 80%)	132,700	104,146	135,354	103,875	138,061	105,729	140,822	118,477	140,822	40,183
<b>Consultants &amp; individual contractors</b>										
Consultancies	10,000	0	10,000	11,075	10,000	2,705	10,000	0	10,000	2,281
<b>Administrative Support</b>										
Team Assistant (G-4 50%)	31,324	0	31,950	0	32,589	0	33,241	0	33,241	0
<b>Travel on official business</b>										
Staff travel	14,000	0	14,000	0	14,000	2,184	14,000	6,181	14,000	7,133
Expert travel	4,000	0	4,000	0	4,000	0	4,000	0	4,000	0
<b>Personnel Subtotal</b>	<b>192,024</b>	<b>104,146</b>	<b>195,304</b>	<b>114,950</b>	<b>198,651</b>	<b>110,618</b>	<b>202,064</b>	<b>124,657</b>	<b>202,064</b>	<b>49,597</b>
<b><u>Sub-contracts</u></b>										
Project activities / SSFA	20,000	10,000	20,000	0	20,000	0	20,000	0	20,000	0
<b>Sub-contracts Subtotal</b>	<b>20,000</b>	<b>10,000</b>	<b>20,000</b>	<b>0</b>	<b>20,000</b>	<b>0</b>	<b>20,000</b>	<b>0</b>	<b>20,000</b>	<b>0</b>
<b><u>Meetings &amp; conferences</u></b>										
Meeting of Signatory States (MOS)	0	0	0	0	0	0	120,000	0	120,000	3,359
Advisory Committee Meetings (AC)	0	0	20,000	0	0	0	20,000	0	20,000	25,980
<b>Meetings Subtotal</b>	<b>0</b>	<b>0</b>	<b>20,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>140,000</b>	<b>0</b>	<b>140,000</b>	<b>29,339</b>
<b><u>Equipment and Premises</u></b>										
<b>Expendable equipment</b>										

Budget Line	2020		2021		2022		2023		2024	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Office automation services (printers and faxes)	500	0	500	0	500	0	500	0	500	0
<b>Non-expendable equipment</b>										
Office equipment (computers, peripherals)	2,000	0	0	0	2,000	0	0	2,022	0	0
<b>Premises</b>										
Rent, maintenance costs	0	0	0	0	0	0	0	0	0	0
<b>Equipment and Premises Subtotal</b>	<b>2,500</b>	<b>0</b>	<b>500</b>	<b>0</b>	<b>2,500</b>	<b>0</b>	<b>500</b>	<b>2,022</b>	<b>500</b>	<b>0</b>
<b>Miscellaneous Costs</b>										
<b>Operation and Maintenance costs</b>										
IT. Services & Websites	550	226	561	28	572	17	584	27	584	0
Operation/maintenance computers	6,000	3,306	6,120	0	6,242	0	6,367	0	6,367	0
<b>Reporting costs</b>										
External production of info material	1,000	0	0	0	1,000	0	0	0	0	0
<b>Sundry</b>										
Communication & Courier services	400	0	400	0	400	0	400	0	400	0
Miscellaneous supplies	1,500	462	1,500	0	1,500	942	1,500	18	1,500	1,091
<b>Miscellaneous Costs Subtotal</b>	<b>9,450</b>	<b>3,994</b>	<b>8,581</b>	<b>28</b>	<b>9,715</b>	<b>959</b>	<b>8,851</b>	<b>45</b>	<b>8,851</b>	<b>1,091</b>

Budget Line	2020		2021		2022		2023		2024	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>Sub-total</b>	<b>223,974</b>	<b>118,140</b>	<b>244,385</b>	<b>114,978</b>	<b>230,864</b>	<b>111,577</b>	<b>371,414</b>	<b>126,725</b>	<b>371,414</b>	<b>80,027</b>
UNEP programme support costs (13%)	29,117	15,358	31,770	14,947	30,012	14,505	48,284	16,474	48,284	10,403
<b>Grand-total</b>	<b>253,091</b>	<b>133,499</b>	<b>276,155</b>	<b>129,926</b>	<b>260,876</b>	<b>126,082</b>	<b>419,698</b>	<b>143,199</b>	<b>419,698</b>	<b>90,430</b>

Annotations for 2020

16. *Project activities / SSFA: OceanCare* – Support with the implementation of the WP 2020-2024 (esp. measures #57, 60, 78, 102 and 115)  
*Miscellaneous: Production and courier service for framed Site Network certificates for Itsamia Mohéli, Comoros and Con Dao, Viet Nam*

Annotations for 2021

17. *Consultancies: Revision of Online National Reporting Format, Report writing AC9, WIO-MTTF-9, NWIO-SRM-1, NIO-MTTF-3; Secretariat support, incl. for the 20<sup>th</sup> Anniversary of the MOU*

Annotations for 2022

18. *Consultancies: Report Writing NIO-MTTF-4*  
*Staff travel: WIO-MTTF-10 (as part of WIOMSA Symposium)*  
*Miscellaneous: Membership 2021-2022 International Sea Turtle Society; height-adjustable electric desk*

Annotations for 2023

19. *Staff travel: NIO-MTTF-4, ISTS41 (cost-sharing with CMS)*

Annotations for 2024

20. *Consultancies: Analysis of National Reports (first part of contract)*  
*Staff travel: AC10 (two staff members)*  
*Advisory Committee Meetings: Participant travel (AC Members, Sub-Regional Focal Points, MTTF representatives, invited experts)*  
*Miscellaneous: Purchase of all-in-one audio-video device for hybrid meetings*

### **Statement as of 31 December 2023**

21. The official statement on the status of the Trust Fund as at 31 December 2023, as provided by UNON, will be provided in an Addendum as soon as possible. This statement complements the reports contained in this document, which have been prepared by the Secretariat in Administrative and Fund Management Unit (AFMU) of CMS based on figures contained in the enterprise resource planning system 'Umoja', used by the United Nations Secretariat since 2015.

### **Implications of the Continued Budgetary Shortfalls**

22. The budgetary situation of the MOU remained precarious throughout the budgetary period. It is evident that despite a budget being agreed by each MOS, including an associated indicative scale of voluntary contributions, the majority of Signatory States do not make provisions for regular contributions to the Trust Fund of the MOU.
23. Saving up the funds needed to be able to convene MOS9 was a challenge, and the drop in contribution levels in 2023 (see Table 4) meant that in order to uphold the commitment to hold this meeting, the Secretariat is currently not able to ensure the salary of the Coordinator until the end of the year. This precarious situation also proves a significant hindrance towards the effective implementation of the Work Programme agreed by MOS.

### **Action requested of MOS9:**

- Take note of the report and provide comments