



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

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24 April 2024

9<sup>TH</sup> MEETING OF THE SIGNATORY STATES  
Dar es Salaam, United Republic of Tanzania, 24-27 June 2024  
Agenda Item 11.2

**INDICATIVE BUDGET FOR 2025-2028**

*(Prepared by the Secretariat)*

1. To cover the costs of a fully operational Secretariat, sustainable funding is a fundamental requirement. This document presents an indicative budget for the years 2025-2028, which provides for basic Secretariat operating costs plus some limited allocations for implementation of the Programme of Work to be agreed at this meeting.
2. The IOSEA Marine Turtle MOU is legally non-binding. As such, financial contributions by Signatories to cover the core budget and extra-budgetary activities are voluntary. "Indicative contributions" as shown in Annex 2 are accordingly 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.
3. Throughout the current budgetary period, as shown in Document 11.1 [Review of Income and Expenditures 2019-2024](#), the Secretariat had to operate with a significantly lower income than the one foreseen in the budget agreed at MOS8. This has proven to be very challenging, requiring not only the application of a very conservative expenditure regime due to the uncertainty in the income to the Trust Fund, but also making longer-term planning difficult.
4. The Secretariat therefore reiterates its request to Signatory States to make the necessary budgetary provisions to honour their voluntary commitments to the MOU. The Secretariat stands ready to discuss with Focal Points ways to adjust invoicing practices to suit specific national needs, if any.

**Budget Proposal**

5. The budget proposal presented in Annex 1 foresees the same level of staffing and activities, showing what the MOU should have at its disposal in a modest but healthy scenario. For the four-year budgetary period, it represents a total increase of US\$105,806 compared to the approved budget for 2020-2023, or an average annual increase of US\$26,452 (8.4%). Since MOS7 in 2014, the budget had remained constant, and the increase now proposed remains significantly below the inflation rate of 2 per cent per annum commonly applied across UN budgets.

#### Personnel (budget lines (BL) 01-04 in Annex 1)

6. As before, two staff positions are foreseen in the budget, one at professional level and one assistant. For both, standard staff costs, which include the net salary base (the same for all UN professional staff at the same level), the post adjustment (depending on cost of living at the duty station), the staff assessment (deductions credited to the UN Tax Equalization Fund in lieu of national income taxes) and the common staff costs (covering e.g. assignment grants and education grants for international professional staff), have been used as the basis for the proposed allocation. The required budget allocations are accordingly much higher than the salary paid to staff. In addition, staff lines 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.
7. The budget foresees a continuation of the staffing arrangement for the Coordinator (BL 01), covering 80 per cent of the Coordinator's staff time, with the remaining 20 per cent being covered by CMS for time spent on responsibilities of the Aquatic Species Team.
8. The budget also again includes costs for a part-time assistant at G-4 level (BL 02), even though the low income received in the current budgetary period did not allow recruitment against this position. A more realistic option could be to use this budget line to increase the hours of existing CMS G-staff, or to recruit a consultant or individual contractor (C/IC) at general service (G) level, as needed. This more flexible arrangement would allow the Secretariat the necessary support both for administrative processes that need to be handled by G-staff according to roles assigned in the UN's Enterprise Resource Planning system ("Umoja"), as well as the higher workload around the time when meetings of the MOU are being organized.
9. A modest allocation is proposed for consultancies (BL 03), which are typically needed to support the Secretariat with tasks requiring specialist skills or more time than is available with existing staff.
10. Regular training for staff is a requirement under UN regulations to support staff development. In line with budgets recently approved for the Sharks MOU and CMS, a modest allocation for this is proposed (BL 04).

#### Travel (BL 05 and 06)

11. Proposed allocations for staff travel (BL 05) and expert travel (BL 06) are slightly higher than in the previous budget to account for higher flight fares.
12. Both lines are meant to ensure adequate participation both in internal meetings without their own or sufficient budget allocation (e.g. Marine Turtle Task Force Meetings, workshops), as well as attendance at important external meetings (e.g. RFMO meetings). Further, it could cover e.g. travel of members of the Advisory Committee (AC) to engage in capacity-building activities requested by Signatories. Other potential beneficiaries could be chairs of the Marine Turtle Task Forces (MTTFs) or invited experts for meetings organized by the Secretariat. Any travel support would have to be directly linked to the implementation of a measure foreseen in the Programme of Work (see Doc.7.1 [Draft Work Programme 2024-2028](#)).

#### Sub-contracts (BL 07)

13. A modest allocation for funding project activities (Small Scale Funding Agreements; SSFAs) has again been included in the budget proposal, at the same level as in the

previous budget. This allocation allows some flexibility in starting the implementation of high priority activities foreseen in the Work Programme, without having to wait for earmarked voluntary contributions for activities requiring additional support from an implementing partner (e.g. NGO or government agency).

#### Meetings (BL 08 and 09)

14. Proposed provisions for supporting the participation of delegates in the 10<sup>th</sup> Meeting of Signatory States (BL 08), provisionally scheduled for 2028, have been increased over the allocation given for the previous two budgets, taking into account higher flight fares as well as often increased per diem rates due to inflation. Costs were estimated based on the participation of approximately thirty sponsored delegates. The eligibility of a Signatory to receive funding is being assessed in accordance with common practice, applying the 0.2 benchmark of the United Nations Scale of Assessments, as was the practice so far and is foreseen in the Draft Terms of Reference for the MOU Trust Fund presented in Annex 3.
15. In line with the practice in the current budgetary period and the proposal for [Revised Draft Terms of Reference for the Advisory Committee](#) (Doc.12.1), funding allocations are foreseen for two intersessional meetings of the AC (BL 09). Besides allowing AC Members to participate, estimates aim to ensure participation of Sub-Regional Focal Points and Chairs of the MTTFs, as well as potentially invited experts, at AC meetings.

#### Operating Costs (BL 10-14)

16. The allocation for office equipment (BL 10) covers needs for shared costs with the CMS Secretariat, such as use of printers, and non-expendable equipment such as furniture, computers or other necessary devices. The allocation for 2027 is higher than for the other years to allow purchase of a new laptop, should it be necessary.
17. Software and website (BL 11) covers costs of specialized software needs (e.g. Adobe Acrobat) and costs related to hosting, maintaining and enhancing the MOU website.
18. BL 12 for Information and Communication Technology (ICT) Services relates to costs for IT support provided by United Nations Volunteers (UNV), relating to the hard- and software needs of the Secretariat as well as required cloud services (SharePoint). Costs for the staff member assigned to the CMS Family in Bonn are shared between the relevant organizations in proportion with their average income.
19. The United Nations Secretariat deployed a new enterprise resource planning system, 'Umoja', to streamline the business processes of United Nations organizations, effective from June 2015. Although the deployment costs of Umoja were initially absorbed by UN Headquarters and UNEP, since 2018 these costs have been passed on to user entities. In the past, the cost of Umoja was covered by Programme Support Cost (PSC) income for the entire CMS Family. However, in February 2021, a new method for allocating costs was implemented by the UN HQ Office of the Controller, involving a fee for each user. This makes it necessary to include an allocation for 'Umoja' costs (BL 13).
20. No provision is needed for costs related to the rent and maintenance of office space (BL 14), as these continue to be generously borne by the Government of Germany under the terms of their agreement in relation to the hosting of the CMS Family in Bonn.

### Miscellaneous Costs (BL 15-17)

21. The allocation for information material (BL 15) is proposed to be changed to an annual allotment to allow more flexibility in preparing materials both for online and hardcopy distribution.
22. The modest allocation for communication and courier services (BL 16) is intended to cover costs related to telephone and fax as well as any necessary courier shipments. It has been kept at the same level as previous allocations.
23. BL 17 covering miscellaneous expenses has also been kept at the same level as before.

### UNEP programme support costs (13%)

24. In accordance with United Nations General Assembly Resolution 35/217 of 17 December 1980, the United Nations Environment Programme (UNEP) 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 UNEP, the Executive Director has, in accordance with the established PSC policy, decided to return a portion of the PSC charged on the expenditure of all the funds in the CMS Family to help cover the costs of the CMS Secretariat's Administrative and Fund Management Unit, which services the MOU as well.

### **Indicative Scale of Contributions**

25. MOS5 in 2008 acknowledged that while the IOSEA MOU is likely to be funded through voluntary contributions for the foreseeable future, some guidance would be helpful as to the level of funding needed from member States to cover operational costs. A formula was agreed making reference to the official United Nations Scale of Assessments, adapted to fit the circumstances of historical contributions to IOSEA. In line with this practice, which was continued at MOS6 (2012), MOS7 (2014) and MOS8 (2019), the Secretariat has again calculated an indicative level of voluntary contribution for each IOSEA Signatory State, based on the annual budget averaging US\$341,408 for the years 2025 to 2028.
26. The resulting indicative scale of voluntary contributions has been prepared as guidance for Signatory States to refer to when determining an appropriate level of contributions and is presented in Annex 2. It uses the currently applied minimum contribution of US\$750 and has fixed the indicative voluntary contributions of the three major, regular donors in previous budgetary periods, India, South Africa and United States. The suggested voluntary contributions of the remaining Signatory States have been computed proportionately according to the UN Scale of Assessments to reach the total average budget of US\$341,408 per annum.
27. In addition to the three Signatories with proposed continued fixed voluntary contributions, others are encouraged to consider whether they can commit to a higher amount, too. Given the low number of Signatories contributing to covering the MOU's financial needs, any reliable commitments are extremely valuable for long-term planning and continuity.

28. The Secretariat strongly advises against reducing the proposed average annual budget of US\$341,408 and reiterates its call to all Signatories to provide the agreed funding regularly.

#### **Draft Terms of Reference for the Trust Fund**

29. Terms of Reference (ToR) for the MOU Trust Fund are proposed in Annex 3.
30. To date, the MOU has applied the ToR for the CMS Trust Fund *mutatis mutandis*. Given the significant differences between the needs and membership of the legally-binding global treaty (CMS) and the legally non-binding regional MOU, the Secretariat proposes that tailored ToR are adopted by the Signatories. The draft presented in Annex 3 has been developed based on the ToR used for the Sharks MOU Trust Fund, and has been consulted on with UNEP.

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

- Review the budget proposal and draft Terms of Reference for the Trust Fund
- Decide on the budget for the coming intersessional period (Annex 1)
- Decide the Indicative Scale of Contributions (Annex 2)
- Approve the Terms of Reference (Annex 3)

## BUDGET PROPOSAL FOR THE PERIOD 2025-2028

| <b>Budget estimates 2025-2028 (in USD) for 32MRL - Trust Fund for the Conservation and Management of Marine Turtles and their Habitats of the Indian Ocean and South-East Asia (IOSEA)</b> |   |                |                |                |                |                  |
|--|---|----------------|----------------|----------------|----------------|------------------|
| <b>No.</b>   | <b>Budget line</b>                                      | <b>2025</b>    | <b>2026</b>    | <b>2027</b>    | <b>2028</b>    | <b>Total</b>     |
|  | <b><u>Personnel</u></b>                                 |                |                |                |                |                  |
| 01   | Coordinator (P-3 80%)                                   | 143.638        | 146.511        | 149.441        | 152.430        | 592.021          |
| 02   | Programme Assistant (G-4, 50%)                          | 37.218         | 37.963         | 38.722         | 39.496         | 153.399          |
| 03   | Consultants / Individual Contractors                    | 10.000         | 10.000         | 10.000         | 10.000         | 40.000           |
| 04   | Staff training  | 2.000          | 2.000          | 2.000          | 2.000          | 8.000            |
|  | <b>Personnel Subtotal</b>                               | <b>192.857</b> | <b>196.474</b> | <b>200.163</b> | <b>203.927</b> | <b>793.421</b>   |
|  | <b><u>Travel</u></b>                                    |                |                |                |                |                  |
| 05   | Staff travel  | 15.000         | 15.000         | 15.000         | 15.000         | 60.000           |
| 06   | Expert travel   | 5.000          | 5.000          | 5.000          | 5.000          | 20.000           |
|  | <b>Travel Subtotal</b>                                  | <b>20.000</b>  | <b>20.000</b>  | <b>20.000</b>  | <b>20.000</b>  | <b>80.000</b>    |
|  | <b><u>Sub-contracts</u></b>                             |                |                |                |                |                  |
| 07   | Project activities / SSFA                               | 20.000         | 20.000         | 20.000         | 20.000         | 80.000           |
|  | <b>Sub-contracts Subtotal</b>                           | <b>20.000</b>  | <b>20.000</b>  | <b>20.000</b>  | <b>20.000</b>  | <b>80.000</b>    |
|  | <b><u>Meetings</u></b>                                  |                |                |                |                |                  |
| 08   | Meeting of Signatory States (MOS)                       | 0              | 0              | 0              | 140.000        | 140.000          |
| 09   | Advisory Committee Meetings (AC)                        | 32.500         | 0              | 32.500         | 0              | 65.000           |
|  | <b>Meetings Subtotal</b>                                | <b>32.500</b>  | <b>0</b>       | <b>32.500</b>  | <b>140.000</b> | <b>205.000</b>   |
|  | <b><u>Operating Costs</u></b>                           |                |                |                |                |                  |
| 10   | Office Equipment (incl. shared costs)                   | 500            | 500            | 3.000          | 500            | 4.500            |
| 11   | Software and Website                                    | 2.500          | 2.500          | 2.500          | 2.500          | 10.000           |
| 12   | Information and Communication Technology (ICT) Services | 3.000          | 3.000          | 3.000          | 3.000          | 12.000           |
| 13   | Enterprise Resource Planning fees ("Umoja")             | 3.000          | 3.000          | 3.000          | 3.000          | 12.000           |
| 14   | Premises (rent and maintenance costs)                   | 0              | 0              | 0              | 0              | 0                |
|  | <b>Operating Costs Subtotal</b>                         | <b>9.000</b>   | <b>9.000</b>   | <b>11.500</b>  | <b>9.000</b>   | <b>38.500</b>    |
|  | <b><u>Miscellaneous Costs</u></b>                       |                |                |                |                |                  |
| 15   | Information material                                    | 1.000          | 1.000          | 1.000          | 1.000          | 4.000            |
| 16   | Communication & Courier services                        | 400            | 400            | 400            | 400            | 1.600            |
| 17   | Miscellaneous   | 1.500          | 1.500          | 1.500          | 1.500          | 6.000            |
|  | <b>Miscellaneous Costs Subtotal</b>                     | <b>2.900</b>   | <b>2.900</b>   | <b>2.900</b>   | <b>2.900</b>   | <b>11.600</b>    |
|  | <b>Sub-total</b>  | <b>277.257</b> | <b>248.374</b> | <b>287.063</b> | <b>395.827</b> | <b>1.208.521</b> |
|  | UNEP programme support costs (13%)                      | 36.043         | 32.289         | 37.318         | 51.457         | 157.108          |
|  | <b>Grand-total</b>                                      | <b>313.300</b> | <b>280.663</b> | <b>324.382</b> | <b>447.284</b> | <b>1.365.628</b> |

## INDICATIVE SCALE OF VOLUNTARY CONTRIBUTIONS

| <b>Indicative Scale of Voluntary Contributions</b> , applying a minimum contribution of US\$ 750, and fixing the following contributions at the same levels as in previous budgetary periods: United States: US\$ 80,000, South Africa: US\$ 25,000, India: US\$ 15,000 |                             |                             |                               |                                       |   |
|---|-----------------------------|-----------------------------|-------------------------------|---------------------------------------|---|
|   | <b>Signatory</b>            | <b>UN Scale (2022-2024)</b> | <b>Scale Adjusted to 100%</b> | <b>Amended Scale Adjusted to 100%</b> | <b>Indicative Voluntary Contribution in USD</b> |
| 1   | Australia                   | 2,111                       | 5,488                         | 8,61                                  | 29.401  |
| 2   | Bahrain                     | 0,054                       | 0,140                         | 0,22                                  | 750   |
| 3   | Bangladesh                  | 0,01                        | 0,026                         | 0,22                                  | 750   |
| 4   | Cambodia                    | 0,007                       | 0,018                         | 0,22                                  | 750   |
| 5   | Comoros                     | 0,001                       | 0,003                         | 0,22                                  | 750   |
| 6   | Egypt                       | 0,139                       | 0,361                         | 0,57                                  | 1.936   |
| 7   | Eritrea                     | 0,001                       | 0,003                         | 0,22                                  | 750   |
| 8   | France                      | 4,318                       | 11,225                        | 17,61                                 | 60.138  |
| 9   | India                       | 1,044                       | 2,714                         | 4,39                                  | 15.000  |
| 10  | Indonesia                   | 0,549                       | 1,427                         | 2,24                                  | 7.646   |
| 11  | Iran (Islamic Republic of)  | 0,371                       | 0,964                         | 1,51                                  | 5.167   |
| 12  | Jordan                      | 0,022                       | 0,057                         | 0,22                                  | 750   |
| 13  | Kenya                       | 0,03                        | 0,078                         | 0,22                                  | 750   |
| 14  | Madagascar                  | 0,004                       | 0,010                         | 0,22                                  | 750   |
| 15  | Malaysia                    | 0,348                       | 0,905                         | 1,42                                  | 4.847   |
| 16  | Maldives                    | 0,004                       | 0,010                         | 0,22                                  | 750   |
| 17  | Mauritius                   | 0,019                       | 0,049                         | 0,22                                  | 750   |
| 18  | Mozambique                  | 0,004                       | 0,010                         | 0,22                                  | 750   |
| 19  | Myanmar                     | 0,01                        | 0,026                         | 0,22                                  | 750   |
| 20  | Oman                        | 0,111                       | 0,289                         | 0,45                                  | 1.546   |
| 21  | Pakistan                    | 0,114                       | 0,296                         | 0,47                                  | 1.588   |
| 22  | Papua New Guinea            | 0,01                        | 0,026                         | 0,22                                  | 750   |
| 23  | Philippines                 | 0,212                       | 0,551                         | 0,86                                  | 2.953   |
| 24  | Saudi Arabia                | 1,184                       | 3,078                         | 4,83                                  | 16.490  |
| 25  | Seychelles                  | 0,002                       | 0,005                         | 0,22                                  | 750   |
| 26  | South Africa                | 0,244                       | 0,634                         | 7,32                                  | 25.000  |
| 27  | Sri Lanka                   | 0,045                       | 0,117                         | 0,22                                  | 750   |
| 28  | Sudan                       | 0,01                        | 0,026                         | 0,22                                  | 750   |
| 29  | Thailand                    | 0,368                       | 0,957                         | 1,50                                  | 5.125   |
| 30  | United Arab Emirates        | 0,635                       | 1,651                         | 2,59                                  | 8.844   |
| 31  | United Kingdom              | 4,375                       | 11,373                        | 17,85                                 | 60.932  |
| 32  | United Republic of Tanzania | 0,01                        | 0,026                         | 0,22                                  | 750   |
| 33  | United States of America    | 22                          | 57,192                        | 23,43                                 | 80.000  |
| 34  | Viet Nam                    | 0,093                       | 0,242                         | 0,38                                  | 1.295   |
| 35  | Yemen                       | 0,008                       | 0,021                         | 0,22                                  | 750   |
|   |                             | <b>38,467</b>               | <b>100</b>                    | <b>100</b>                            | <b>341.408</b>                                  |

**DRAFT TERMS OF REFERENCE  
FOR THE ADMINISTRATION OF THE TRUST FUND FOR THE CONSERVATION AND  
MANAGEMENT OF MARINE TURTLES AND THEIR HABITATS OF THE INDIAN OCEAN  
AND SOUTH-EAST ASIA (IOSEA)**

1. The Trust Fund for the Memorandum of Understanding on the Conservation and Management of Marine Turtles and their Habitats (hereinafter referred to as the Trust Fund) shall be extended by four years to provide financial support for the aims of the MOU.
2. The present Terms of Reference shall be effective from 1 January 2025 to 31 December 2028.
3. The financial period shall be four calendar years beginning 1 January 2025 and ending 31 December 2028, subject to the approval of the UN 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\$50,000, 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.
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 2025-2028 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 will receive an invoice for their indicative voluntary contributions from the Secretariat. Signatories may indicate to the Secretariat if they would like to receive an invoice for a higher amount. Contributions should be paid to the bank account of the United Nations.
13. 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, unless a higher amount is mutually agreed.
14. For the convenience of Signatories, for each of the years of the financial period, the Secretariat should, as soon as possible, after the first day of each year, request contributions from Signatories.
  15. 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.
  16. Budget estimates covering the income and expenditure for the four calendar years constituting the financial period should be submitted to the meeting of the Signatories.
  17. 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.
  18. 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.
  19. The budget should be adopted by consensus of the Signatories present at the Meeting of the Signatories.
  20. 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 Signatories regarding priorities for expenditure.
  21. Upon the request of the Secretariat of the MOU, after seeking the advice 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 class (Personnel, Travel, Sub-contracts, Meetings, Operating Costs, Miscellaneous Costs) to another. At the end of the first, second and third calendar year of the financial period, the Executive Director of UNEP may proceed to transfer any unspent balance of appropriations to the second, third and fourth calendar year respectively, provided that the total budget approved by the Parties shall not be exceeded, unless specifically sanctioned in writing by the Signatories.
  22. 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.
  23. Extra-budgetary contributions may be accepted for purposes that are consistent with the objectives of the MOU.
  24. Extra-budgetary contributions should be used in accordance with terms and conditions agreed upon between the Contributor and the Secretariat.