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Intergovernmental Review Meeting of
Mediterranean Coastal States and
First Meeting of the Contracting Parties
to the Convention for the Protection of
the Mediterranean Sea against Pollution
and its related protocols

Cannes, 5 - 10 February 1979

EXECUTIVE DIRECTOR'S REPORT ON THE ESTABLISHMENT OF A MEDITERRANEAN REGIONAL TRUST FUND FOR THE PROTECTION OF THE MEDITERRANEAN SEA AGAINST POLLUTION

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(United Nations, ST/SGB/146/Rev.1.)
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1. At the Intergovernmental Review Meeting of Mediterranean Coastal States on the Mediterranean Action Plan, held in Monaco from 9 to 14 January 1978, delegations from the Mediterranean States adopted forty-seven recommendations for the future development of the Mediterranean Action Plan. In recommendation 47:

"the Meeting welcomed the intention of the Executive Director to convene in 1978 a meeting of Government-nominated representatives to examine the Executive Director's report on the budget for the 1979-1980 biennium."

2. In accordance with this recommendation, the Executive Director convened a meeting of experts on the Mediterranean Trust Fund and other institutional and financial matters in Geneva from 18 to 22 September 1978¹⁾.
3. The Executive Director convened the meeting so as to obtain advice on the Governments' reactions to the proposals he had set forth concerning the establishment of a Mediterranean Regional Trust Fund for the Protection of the Mediterranean Sea against Pollution and the budget estimates for the costs of implementing the Mediterranean Action Plan during the 1979-1980 biennium.
4. Before discussing the proposals for a Mediterranean Regional Trust Fund, the experts participating in the meeting felt it essential to review past decisions and recommendations of the Governments that might have a bearing upon the financing of the Mediterranean Action Plan.
5. The first such recommendation was recommendation 46, adopted by the Monaco Intergovernmental Review Meeting as follows:

"The Governments convened at Monaco requested the Executive Director to prepare a report on the budget provided for the Mediterranean Action Plan. They endorsed the principle of a separate Trust Fund to ensure the harmonious development and effective co-ordination of jointly agreed activities. This fund could be financed as follows:

- 50 per cent to be covered by Governments of the region and the EEC. Contributions from Governments will be determined by the United Nations assessment scale and for the EEC by agreement between it and UNEP.
- 50 per cent by UNEP and the international organizations concerned."

6. The second reference brought forward related to the Governing Council of UNEP, and in particular to decision 6/7B adopted by the Governing Council at its sixth session entitled "Regional Seas Programme: The Mediterranean". This decision by the Governing Council:

- "1. Calls upon the Mediterranean coastal States involved in the Mediterranean Action Plan to take increasing financial responsibility for the secretariat costs, with the objective of assuming full financial responsibility for such costs at the earliest possible date and no later than the end of 1983;
 2. Nevertheless invites the Mediterranean coastal States to submit to the Environment Fund proposals for research and other projects which would assist in the effective implementation of the Plan;
 3. Urges the Executive Director to seek ways of supplementing the Oceans budget line from within existing resources, to meet the legitimate requests of various regional seas programmes."
7. In the document setting forth his proposals concerning "Financial Arrangements and the Establishment of a Mediterranean Regional Trust Fund for the Implementation of the Convention for the Protection of the Mediterranean Sea against Pollution and its related Protocols", the Executive Director recommended that the Mediterranean Action Plan programme be financed from the following sources:
- (a) Mediterranean Regional Trust Fund composed of contributions from the Contracting Parties to the Convention for the Protection of the Mediterranean Sea against Pollution and from those Mediterranean coastal States that are not Contracting Parties to the Convention;
 - (b) contribution of UNEP of not more than 25 per cent of the total cost of the Mediterranean Programme provided that UNEP's contribution does not exceed a maximum of 10 per cent of the budget allocated for Oceans by the UNEP Governing Council; and
 - (c) voluntary contributions from the Mediterranean coastal States and contributions from international organizations other than UNEP on a project funding basis for those activities not covered by the Mediterranean Trust Fund.
8. After examining the proposals put forward by the Executive Director, the experts participating in the meeting expressed the view that the Mediterranean Governments:
- (a) would not be in a position to accept the principle embodied in paragraph 7(b) above, concerning the upper limit set by UNEP to its share of the cost of the Mediterranean Action Plan at a maximum of 10 per cent of the budget allocated for "Oceans" by the UNEP Governing Council: a proposal which was not retained by the sixth session of the Governing Council;

- (b) should hold the view that certain activities of the Mediterranean Action Plan should be financed from other budget lines (environmental management, environment and development, earthwatch, etc.) and consequently, should recommend that the Executive Director implement the recommendation contained in the Governing Council Decision 6/7B: namely, to seek means to find the necessary funds to increase UNEP's contribution by drawing on other budget resources in order to bring UNEP's participation up to the percentage initially agreed to for its total participation in the Mediterranean Action Plan;
 - (c) should assure that the cost sharing scheme which they will adopt for Government contributions takes into account a contribution from UNEP of at least 25 per cent of the total budget;
 - (d) should assure that this cost sharing should be compatible with recommendation 46 of the Monaco Intergovernmental Review Meeting and with the pledges previously made by UNEP, in particular those related to integrated planning (see paragraphs 57 to 65 of the report of the intergovernmental meeting at Split, UNEP/IG.5/7, and recommendations 25 to 29 of the Monaco meeting, UNEP/IG.11/4).
9. After reviewing the advice given by the experts, and while bearing in mind the claims of the other regional seas on UNEP resources, the Executive Director agreed to raise UNEP's participation in the funding of the Mediterranean programme to as close as possible to the proposed twenty-five per cent of the budget to be ultimately approved by the Mediterranean coastal States in February 1979. The Executive Director informed the Mediterranean Governments of this decision by a letter dated 7 November 1978.
10. In addition to the financing to be provided by UNEP to the Mediterranean Action Plan, the experts also brought to the attention of the other organizations of the United Nations which participate in the Mediterranean Action Plan their expectation that these organizations would also contribute twenty-five per cent of the financing to be provided for the budget of the Action Plan. However, the Executive Director has been unable to obtain from the organizations concerned a firm commitment to contribute twenty-five percent of the budget adopted for the Mediterranean programme. With the exception of UNDP, no United Nations organization is in a position to fund any activity of the programme. Nonetheless, it is indispensable that Governments appreciate the contributions in services and kind which the organizations have already made to the Action Plan since it was adopted in 1975 and which the Secretariat is assured will continue on at least an equivalent level in the future. The details of these contributions are presented in document UNEP/IG.14/8 and should be taken fully into account by the Governments when they are adopting the budget for the 1979-1980 biennium.

11. With regard to UNDP, it is highly probable that UNDP will fund specific projects within the Priority Actions Programme and according to well-defined co-operative arrangements with the Governments concerned. However, it is not possible to indicate in advance an exact figure for this contribution. Negotiations are under way among UNDP, UNEP, and the Governments for the purpose of defining in detail the scope of possible co-operation, and as noted in document UNEP/IG.14/4, paragraph 15 of annex II, a UNDP/UNEP unit has been established in Geneva which will be responsible for the overall co-ordination of activities falling under the heading PAP.
12. As to the contributions from the Governments of the Mediterranean region to the costs of the Mediterranean Action Plan, the experts agreed that the Government contributions should be incorporated into a Mediterranean Regional Trust Fund which should be established to cover the Governments' share of the cost of implementing the Mediterranean Action Plan activities.
13. The experts also advised that such a Mediterranean Regional Trust Fund should be composed of assessed contributions from the Contracting Parties to the Convention for the Protection of the Mediterranean Sea against Pollution, of pledged contributions from those Mediterranean coastal States that are not Contracting Parties to the Convention, and of voluntary contributions from other States not referred to in article 24 of the Convention for the Protection of the Mediterranean Sea against Pollution.
14. In addition, the meeting of experts agreed with the proposal that the Regional Trust Fund should be administered by UNEP. However, the secretariat was called upon to prepare a set of draft financial rules for the administration of the Fund. While recognizing that these rules would have to be based upon the Financial Regulations and Rules of the United Nations and the Financial Rules of the Fund of UNEP, the experts felt it necessary to modify these existing rules to suit the particular requirements of the Contracting Parties to the Barcelona Convention.
15. Taking into account the document ST/SGB/146/Rev.1 (annex I to this report), the Secretariat has prepared a set of draft terms of reference for the administration of the Trust Fund (annex II to this report). It should be noted that in accordance with the advice received by the experts, the Executive Director has proposed that the Trust Fund be established to cover the Governments' share of costs of the entire Mediterranean Action Plan. However, recognizing the concern of the Contracting Parties that they be obligated to cover the costs of activities which may not be directly derived from obligations contained in the Barcelona Convention and its related protocols, it is proposed that the Trust Fund be divided into two sections to cover expenditures under the following categories:

Section I - Activities directly derived from the Barcelona Convention and its related protocols; and

Section II - Other activities agreed to as part of the
Mediterranean Action Plan.

16. On the one hand, it is envisaged that the finances related to section I should be provided through:

- (a) pledged contributions from the Contracting Parties;
- (b) pledged contributions from those Mediterranean coastal States that are not Contracting Parties;
- (c) voluntary contributions from other States not referred to in article 24 of the Barcelona Convention as well as from other non-governmental sources.

The contributions referred to in sub-paragraphs (a) and (b) above shall be voluntarily pledged according to a scale fixed by the Contracting Parties and other Mediterranean coastal States.

17. On the other hand, it is envisaged that the finances related to section II should be provided through:

- (a) pledged contributions from the Mediterranean coastal States;
- (b) voluntary contributions from other States not referred to in article 24 of the Barcelona Convention as well as from other non-governmental sources.

18. This is not to prejudice the possibility that the same cost sharing scheme may be adopted by the Mediterranean coastal States for section II as is adopted by the Contracting Parties and other Mediterranean States for section I.

19. In fact, the experts at the September meeting were of the view that a cost-sharing scheme to be applied in determining the contributions of the Mediterranean Governments should be agreed to at the meeting in February, and that the agreed cost sharing scheme should be applied to the percentage of the costs of the Mediterranean Action Plan activities that is to be met by the Governments for all components of the Action Plan, while respecting the tentative agreement adopted by the Intergovernmental Meeting of Mediterranean Coastal States on the Blue Plan, Split, 1977, and the discussions and conclusions of the Intergovernmental Review Meeting of Mediterranean Coastal States, Monaco, January 1978.

20. Not being able to agree upon one single alternative for sharing costs among the numerous possibilities tabled during the September meeting of experts, it was suggested that the following two alternatives would provide a starting point for further consideration by the Governments at the February meeting^{2/}. Whereas alternative I is based on a direct extrapolation of United Nations practices followed in determining

contributions of UN Member States, alternative II is meant to assure that no one State pays more than 25 per cent, or less than 1 per cent, of the Government's contribution to the Mediterranean Action Plan.

<u>Contributor</u>	<u>Alternative I</u> (%)	<u>Alternative II</u> (%)
Albania	0.08	1.08
Algeria	0.80	1.82
Cyprus	0.08	1.08
Egypt	0.64	1.65
France	46.56	25.00
Greece	2.80	6.50
Israel	1.84	4.20
Italy	27.04	25.00
Lebanon	0.24	1.24
Libyan Arab Jamahiriya	1.28	2.80
Malta	0.08	1.08
Monaco	0.08	1.32
Morocco	0.40	1.41
Spain	12.24	11.30
Syrian Arab Republic	0.16	1.16
Tunisia	0.16	1.16
Turkey	2.40	5.00
Yugoslavia	3.20	7.20

21. It should be noted that the contribution of the European Economic Community is not shown in either of the two alternatives presented in paragraph 20, and will have to be determined.
22. The Executive Director is fully aware that Governments will need to consider the establishment of the Mediterranean Regional Trust Fund, and the adoption of the terms of reference which will govern the Trust Fund in parallel with the budgetary structure and estimates proposed for the Mediterranean Action Plan in the 1979-1980 biennium. These are set forth with a descriptive, explanatory text in document UNEP/IG.14/8.
23. The Governments are hereby requested, after examining all the relevant background information, to establish a Mediterranean Regional Trust Fund for the Protection of the Mediterranean Sea against Pollution, to adopt the terms of reference for the management of the Regional Trust Fund, and to agree upon the cost sharing scheme to be applied in contributing to the Fund, as provided for in the terms of reference.

1) The report of the meeting has been circulated as UNEP/IG.14/INF.16.

- 2) In accordance with the reservation expressed by one expert that some inaccuracies existed in the determination of percentages based on the United Nations practices, Alternative I was revised slightly from that which appeared in the report of the meeting so as to correct the percentage given for Monaco. Alternative II was not changed by the secretariat but the attention of delegations is drawn to the fact that the percentage of Monaco in Alternative II should reflect that of Alternative I, and therefore, the entire scale will probably need to be slightly modified.



UNITED NATIONS

SECRETARIAT



(also as)
ST/SGB/146/Rev.1
19 October 1978

SECRETARY-GENERAL'S BULLETIN

To: Members of the staff

Subject: ESTABLISHMENT AND MANAGEMENT OF TRUST FUNDS

1. The policies and procedures relating to trust funds were set forth in bulletin ST/SGB/146 of 11 June 1974. This revision of the former document is issued to clarify and revise the policy in the light of subsequent experience. ST/SGB/146 is hereby cancelled and superseded.

Basic authority

2. Trust funds are governed by the United Nations Financial Regulations and Rules, the United Nations Staff Regulations and Rules, and other administrative policies or procedures promulgated by the Secretary-General as Chief Administrative Officer of the Organization. The principal financial regulations which deal directly with trust funds and related matters are:

Regulation 6.6: Trust funds, reserve and special accounts may be established by the Secretary-General and shall be reported to the Advisory Committee.

Regulation 6.7: The purpose and limits of each trust fund, reserve and special account shall be clearly defined by the appropriate authority. Unless otherwise provided by the General Assembly, such funds and accounts shall be administered in accordance with the present Regulations.

Regulation 7.2: Voluntary contributions, whether or not in cash, may be accepted by the Secretary-General provided that the purposes for which the contributions are made are consistent with the policies, aims and activities of the Organization, and provided that the acceptance of such contributions which directly or indirectly involve additional financial liability for the Organization shall require the consent of the appropriate authority.

Regulation 7.3: Moneys accepted for purposes specified by the donor shall be treated as trust funds or special accounts under regulations 6.6 and 6.7.

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Regulation 7.4: Moneys accepted in respect of which no purpose is specified shall be treated as miscellaneous income and reported as "gifts" in the accounts of the financial period.

Regulation 9.2: The Secretary-General may, after consultation with the Investments Committee, make long-term investments of moneys standing to the credit of trust funds, reserve and special accounts, except as may be otherwise provided by the appropriate authority in respect of each such fund or account and having regard to the particular requirements as to the liquidity of funds in each case.

Regulation 9.3: Income derived from investments shall be credited as provided in the rules relating to each fund or account.

3. Financial rules 106.3, 106.4, 107.5, 107.6 and 107.7 amplify the provisions of the related financial regulations.

4. Trust funds are subject to all of the other financial regulations and rules in so far as they are applicable. In addition, special financial regulations have been established by the General Assembly in respect of certain major trust funds, supplemented by special financial rules. Except to the degree that exceptions or additions have been authorized in these special regulations and rules, the Financial Regulations and Rules of the United Nations apply to such funds (see also the head-note to ST/SGR/Financial Rules/1/Rev.2 (1978), p. 5).

Definitions

5. The following definitions of the terms "trust funds" and "special accounts" have been approved by the Consultative Committee on Administrative Questions (CCAQ) and are included in the CCAQ glossary of financial and budgetary terms:

"Trust funds: Accounts established to record receipts and expenditures of voluntary contributions, for which specific terms of reference are established or under specific agreements, for the purpose of financing wholly or in part the cost of extrabudgetary activities consistent with the organization's aim and policies."

"Special accounts: Accounts, other than trust funds, established outside the regular budget accounts, to record receipts and expenditures to which it is desired to give special separate identification in view of the importance of the related activities to the organization, or to Member States, for purposes of financial management or for other reasons."

6. The above CCAQ definitions represent the common element in the use of these terms throughout the United Nations system. As they are, however, subject to further elaboration or modification, as appropriate to serve the purposes of each member organization, the United Nations usage of these and other relevant terms should be understood as determined.

7. Trust funds. Trust funds are established by the General Assembly or by the Secretary-General for a particular purpose consistent with the policies, aims and

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activities of the United Nations. Trust funds include voluntary contributions of money to the United Nations or any of its institutional subdivisions or activities. They do not include contributions in kind, such as real property, supplies, equipment or services, although the financial reports and accounts contain, to the extent possible, information references in this regard.

8. Special accounts. Special accounts may be established pursuant to a resolution of the General Assembly or of the Security Council or by the Secretary-General in instances where in his opinion a separate entity of this nature is deemed appropriate. They usually relate to assessed contributions and accounts derived from them. Special accounts established pursuant to resolutions of the General Assembly or the Security Council have been mainly in respect of peace-keeping activities. Although it is possible, under the Financial Regulations and Rules to treat voluntary contributions for purposes specified by the donor as either trust funds or as special accounts, designation as such by the donor will not affect the application of these procedures. Thus, in the interest of clear terminology and understandable practice, such accounts will normally be called trust funds when established by the Secretary-General. Advice by members of the Secretariat to other organs which are considering the establishment of a special account shall be consistent with this determination.

9. Reserve accounts. These are referred to in financial regulations 6.6 and 6.7. The term is used to describe an account established to provide for contingencies. A reserve account may be either a cash reserve or an accounting reserve and may be established within trust funds for such purposes as may be in the interest of the United Nations.

10. Voluntary contributions. Acceptable voluntary contributions are contributions which are made for purposes consistent with the policies, aims and activities of the United Nations. Their purposes may be specified by the donors or they may be unspecified. They may or may not be made in cash.

11. Voluntary contributions in money for purposes specified by the donor shall normally be treated as trust funds. Voluntary contributions in money in respect of which no purpose is specified shall be treated as miscellaneous income of the regular budget and reported as "gifts".

12. Voluntary contributions may also be made in kind, i.e., contributions of goods or services. Contributions of goods include food and medical and other supplies for relief operations or equipment for technical co-operation activities, while contributions of services include the provisions to and acceptance by the United Nations, without cost, of the services of government officials or others to provide expert advice or to carry out research or studies. Procedures relating to monetary contributions do not apply to voluntary contributions in kind. Procedures relating to contributions of personal services are found in administrative instruction ST/AI/231 (see also para. 7 above).

13. Gifts, donations or grants. These are to be included in the term "voluntary contribution" as used in this bulletin.

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Functional responsibilities within the Secretariat

14. Where the term "Secretary-General" is used in this bulletin, it applies to the Secretary-General or to such officials as he has designated or may designate to execute his responsibility by delegation of authority. By financial rule 101.1 the Secretary-General has, in fact, delegated authority to the Controller for the administration, on his behalf, of the Financial Rules. This includes matters with respect to trust funds and related provisions. Accordingly, use of the term "Controller" in the present bulletin is to emphasize the point of decision-making and the control and flow of documentation with respect to trust funds and shall not be interpreted to detract in any way from the over-all delegation of authority to the Controller in the Financial Rules. Where reference is made to other organizational units, such as the Budget Division, the Accounts Division or the Treasury, this is to provide information as to the appropriate organizational unit within the Office of Financial Services through which the Controller normally carries out his delegated responsibilities.

Categories of trust funds

15. Trust funds may be classified into three major categories: (a) general trust funds, (b) special purpose trust funds, and (c) project trust funds. They may all have single or multiple donors. General trust funds may support any kind of activity basically of a continuing nature which is consistent with the aims and activities of the organization. Special purpose trust funds are for a specific activity and established for a specific duration, excluding support of technical co-operation projects. Project trust funds are for a specific activity and of specific duration and support only technical co-operation projects.

General trust funds

16. General trust funds are established under the authority of the Secretary-General by the General Assembly or by the Secretary-General. The two major kinds of general trust funds are those in support of United Nations relief activities and those in support of economic and social activities, including industrial development. 1/ Typically, the purposes of general trust funds are broad in scope

1/ Trust funds which, by legislative action, are subject to the administration of executive heads of subsidiary organs are not directly affected by this bulletin. Financial reports relating to the United Nations Children's Fund, the voluntary funds of the United Nations High Commissioner for Refugees, the voluntary funds of the United Nations Relief and Works Agency for Palestine Refugees in the Near East, the United Nations Development Programme, the United Nations Fund for Population Activities, the (voluntary) Fund of the United Nations Environment Programme, the United Nations University and the United Nations Habitat and Human Settlements Foundation are made directly by their executive heads to their respective governing bodies and then to the General Assembly without reference to the Controller of the United Nations.

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and may cover quite a range of activities. General trust funds may support or supplement programmes established by legislative authority, whether or not resources are provided for them in the regular budget. General trust funds may also support specific technical co-operation projects.

17. General trust funds are open to contributions from multiple donors. Where there are several donors to a general trust fund, the assets will be commingled and reported in financial statements on a consolidated basis. As an exception, the Controller may accept contributions from donors which are earmarked for certain purposes, provided that such earmarkings are consistent with the purpose of the general trust fund. Donors may also request and receive reports on the use of their contributions.

18. General trust funds are usually of indefinite duration. They may, however, support activities of a fixed duration. Unless the instrument by which a general trust fund is established sets a date for such a fund to expire, an action by the establishing authority is required to terminate it.

19. General trust funds provide resources for one or more of the following functions:

(a) To support or supplement established substantive programmes;

(b) To support technical co-operation or relief activities;

(c) To provide programme support (previously known as "overhead support") for substantive programmes, technical co-operation or relief activities.

20. General trust funds in the economic and social sectors, including industrial development, provide considerable additional support to activities authorized in the medium-term plan and financed by the regular budget. They may, however, also support activities not included in the medium-term plan.

21. Those resources of general trust funds which support or supplement the approved programmes of United Nations activities, whether in the form of additional substantive staff resources or for programme support activities, are classified in the programme budget as "substantive and administrative support", whereas those resources which support technical co-operation projects or relief activities are reported under "operational activities".

22. Some general trust funds such as the United Nations Educational and Training Programme for Southern Africa or the United Nations Trust Fund for African Development, are regional in scope. Such funds, although predominantly operational in nature are, nevertheless, general trust funds within the meaning of the term as used by the United Nations.

23. Aside from the major general trust funds administered under the special institutional arrangements referred to in the foot-note to paragraph 16 above, a number of general trust funds are administered by the United Nations Development

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Programme (UNDP). Although these funds are reported to the General Assembly by the Administrator of UNDP the principles and policies, as well as the fundamental control measures set forth for general trust funds in this bulletin, shall apply. Allocations are made from these funds, however, to the United Nations for the execution of certain technical co-operation projects which are also reported by the Secretary-General in his financial statements.

Special purpose trust funds

24. Special purpose trust funds are established to support specific programmes over a period of fixed duration which call for a specific output or end-product. Special purpose trust funds are usually supported by single donors but are open to contributions from multiple donors. In the latter case, a co-ordinated programme for the use of funds is usually agreed among the donors.

25. Special purpose trust funds may support or supplement the regular programme of activities of the United Nations Secretariat as set forth in the medium-term plan or in other mandates by competent legislative authority. Special purpose trust funds may also be established for other activities the purpose of which is consistent with the aims of the Organization. They do not cover support of technical co-operation activities (which are supported by project trust funds). In the programme budget, they are referred to as "substantive and administrative support", as distinct from "operational activities".

26. The moneys contributed to special purpose trust funds are not transferrable to other activities without the express agreement of the donors.

Project trust funds

27. Technical co-operation projects may be financed from voluntary contributions from external donors, from resources already existing within the United Nations (such as general trust funds) from the appropriation for technical co-operation under the regular budget or from a combination of these sources. Only the first of these groups constitute project trust funds. Thus, project trust funds consist of voluntary monetary contributions from sources external to the United Nations to support specific technical co-operation projects agreed upon between the Secretary-General and the donors. Project trust funds include resources allocated to the United Nations by specialized agencies, but they do not include allocations from general trust funds, whether administered under autonomous institutional arrangements within the United Nations or directly by the Secretary-General.

28. Project trust funds, like special purpose trust funds, are established for a specific programme of activity of fixed duration with a specific output or end-product. The moneys contributed to project trust funds are not transferrable to other projects without the express agreement of the donors.

29. Project trust funds are financed by single donors or by multiple donors. The donors may be governmental or non-governmental or a mixture of both. Many project trust funds are financed by a single Government, which is the recipient of the end-product for which the trust fund was established. Project trust funds very

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often supplement the resources of projects already partly financed by UNDP or by other outside donors. Project trust funds are also established to finance the costs of associate experts to assist senior experts on technical co-operation projects financed from other sources.

30. Project trust funds are often established to support the operational activities of regional institutional bodies, such as the Latin American Institute for Economic and Social Planning (ILPES). Where a considerable number of project trust funds are established to support a continuing body, such as an institute, the Secretary-General may decide to establish a general trust fund within which the various projects may be incorporated in the interest of co-ordinated financial control.

Establishment of trust funds

Trust funds established by the General Assembly

31. Trust funds may be established by the General Assembly. The respective resolution or decision may establish the purposes and limits of the trust fund or may endorse or approve a recommendation regarding the purposes or limits submitted by a subsidiary body or by the Secretary-General. The General Assembly may also instruct the Secretary-General to establish a trust fund or to define or amplify the purposes or limits of a trust fund. All trust funds established by the General Assembly are regarded as general trust funds.

32. Any proposal or draft resolution by which the General Assembly would establish a trust fund requires the submission of a report from the Secretary-General on the administrative and financial implications of the proposal in accordance with financial regulation 13.1. Such a report shall be submitted to the legislative body to which such proposal is first presented. It shall be prepared by the Secretariat unit servicing the legislative body to which the proposal is to be presented, in consultation with and subject to approval of the Budget Division. The report shall include all relevant information on the form and functioning of the trust fund. If there are no financial implications for the regular budget or other administrative implications, it should so be stated.

33. If a proposal to establish a trust fund which contains financial implications for the regular budget of the United Nations is approved by an intergovernmental body of the United Nations, it will be subject to the established programme and budgetary procedures under the programme budget and hence must be incorporated into either the initial or revised budget estimates and be subject to the review by both the Committee for Programme and Co-ordination and the Advisory Committee on Administrative and Budgetary Questions. This applies not only to immediate financial implications but to possible future transfers of activities under the trust fund to the regular budget. Reference is made to the recommendation of the Advisory Committee on Administrative and Budgetary Questions, later endorsed by

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the General Assembly, 2/ that "a proposal to transfer posts from voluntary funds to the regular budget is justified only when the ultimate likelihood of such a transfer was made known to the General Assembly at the time a particular trust fund was being established". 3/

34. The Controller, on behalf of the Secretary-General, will issue instructions as required concerning the policy and procedure to be applied in respect of trust funds established by the General Assembly. These may include special financial rules as referred to in paragraph 4 above.

Trust funds established by the Secretary-General

35. Trust funds may be established by the Secretary-General on the instructions of the General Assembly, on the recommendation of another intergovernmental body or on the Secretary-General's own initiative under financial regulation 6.6.

36. In accordance with financial rule 107.5, the Secretary-General has delegated to the Controller the authority necessary to approve the establishment of all trust funds other than those established by the General Assembly.

37. The Controller will, in accordance with financial regulations 6.7 and 7.2, ensure that the purpose of a trust fund established on behalf of the Secretary-General is clearly defined and that such fund is administered in accordance with the Financial Regulations and Rules of the United Nations and their related procedures. He will, when necessary, consult with the Assistant Secretaries-General for Personnel Services and General Services and with the Legal Counsel, in order to ensure that the terms and conditions of such trust funds are consistent with the Staff Regulations and Rules and related procedures and with any other administrative or legal requirements of such proposed funds, including, specifically, the Convention on the Privileges and Immunities of the United Nations.

38. The Controller will determine, in accordance with financial regulation 7.2, whether the establishment of a trust fund by the Secretary-General might directly or indirectly involve any additional financial liability for the Organization. In the event that he determines that such a liability may exist, which cannot be removed with the agreement of the sponsors or of prospective donors, he may decline to establish the fund or decide, in truly exceptional cases, to seek the approval of the General Assembly in accordance with financial rule 107.7. If it is decided to establish a trust fund which carries possible implications for the regular budget, the programme concerned and the present or potential requirements or regular budget resources would have to be justified ab initio in an appropriate submission of the regular or revised programme budget estimates.

2/ Official Records of the General Assembly, Thirtieth Session, Supplement No. 34 (A/10034), agenda item 96 (decision k).

3/ Ibid., Supplement No. 8 (A/10008), para. 53.

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39. As a consequence, any activity to be financed by the establishment of a trust fund by the Secretary-General, unless otherwise directed by the General Assembly, must rest entirely upon the availability of resources under such a fund, and, at the same time, its curtailment or cancellation must not entail any financial implications to the regular budget.

40. Any proposal by a unit of the Secretariat for the establishment of a trust fund by the Secretary-General shall be submitted in writing to the Controller, stating the purposes, terms and conditions of the proposed fund. The memorandum should be accompanied by copies of any offers of support by potential donors and a report on the results of any discussions undertaken in the matter. In this connexion, a model form of agreement is available to serve as a guide.

41. No commitment to or understanding with potential donors shall be made before the trust fund is established. Neither should any offers or pledges be accepted before that date. The Budget Division shall be responsible for reviewing the terms and conditions of the proposed trust fund under the provisions of the relevant financial regulations. If the proposal has potential financial implications, these will be drawn to the attention of the sponsors and potential donors, with a view to removing such implications, and the results will be transmitted to the Controller for his decision regarding the establishment of the fund.

42. Any proposal to establish a special purpose or a project trust fund will, in addition to the foregoing requirements, require submission of a cost plan for the project concerned, including the timing of anticipated receipts and expenditures under the plan. The Office of Financial Services will, on proper occasion, issue guidelines for the preparation of such cost plans. The Controller may also, if he deems it necessary, require submission of a project document providing complete details of the project.

43. A general trust fund established under the authority of the Secretary-General shall be effected by the issuance of a signed document. This document shall state the name of the fund, its purposes and limits, and the terms and conditions of its operation and control. Such documents will be issued by the Controller in a numbered series, with appropriate distribution, and will constitute authority to the Accounts Division to record the establishment of the fund. In special cases, the establishment of a general trust fund under the authority of the Secretary-General may be effected by the issuance of a Secretary-General's bulletin.

44. Copies of the document establishing a trust fund shall be provided to all donors or potential donors on request. The establishment of a special purpose or a project trust fund shall be effected by a memorandum from the Controller approving the cost plan of the project trust fund and, where applicable, the project document.

Pledges and contributions to trust funds

45. A pledge, as referred to, consists of a written commitment by a prospective donor to pay at a specified time or times a monetary contribution to a trust fund.

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This includes an offer which is conditional for such reasons as the need to secure appropriations or other legislative approval.

46. The acceptance of pledges is subject to the written approval of the Controller. Whereas normally an exchange of letters by which a voluntary contribution to a trust fund is pledged and accepted will be sufficient, the Controller may require, or the donor may request, a separate agreement in respect of contributions involving special terms or conditions.

47. Pledges to general and special purpose trust funds are reviewed by the Budget Division, referred to the Treasury for acknowledgement and transmitted to the Accounts Division for recording. Pledges so recorded constitute income to the United Nations.

48. With respect to project trust funds, offers of contributions are to be submitted by the programme manager responsible for the execution of the project to the Budget Division, along with the cost plan and a proposed letter of acceptance. Approval will not constitute authorization to commence operations. Such authorization will normally depend on the receipt of contributions.

49. The acceptance of pledges and the related payments to trust funds is subject to the provisions of financial regulation 7.2. The prospective donor shall provide all relevant information as to the purpose, limits, terms of the contribution, the proposed dates of payment or payments and the currency in which the contribution will be paid, as well as any special requirements in respect of reports or accounting.

50. Solicitation of pledges and contributions to trust funds shall be in accordance with procedures established by the Controller. Informal discussions with prospective donors may be carried on by responsible officials of the Secretariat, but copies of all relevant correspondence must be provided to the Budget Division. No commitments orally or in writing may be made regarding the acceptance of pledges in the course of such discussions.

51. Donor Governments should be made aware that the appropriate channel for all official pledges of contributions should be through their respective permanent missions at Headquarters, to the Treasurer. They should also be informed that restrictions placed upon contributions to general trust funds and special reporting requirements tend to complicate the administration of such funds and may also entail additional costs. It should also be made clear that the engagement of personnel and the procurement of supplies and equipment financed from trust funds are subject to the normal regulations, rules, policies and procedures of the United Nations.

52. Contributions to trust funds may be accepted in United States dollars or other freely convertible currencies. Contributions in currencies which are not freely convertible may be accepted only after a determination by the Controller that the purpose of the contribution can be fully achieved through the use of the proffered currency or by exchanging it for another usable currency.

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53. Payments of contributions may either accompany the related pledges or follow at a later date. In either case, the receipt of any contribution at Headquarters will be acknowledged by the Treasury, with a copy to the Budget Division and other appropriate offices. This acknowledgement will specify the trust fund to which the contribution applies and refer to the related pledge, if separately made.

Support costs and reserves

54. Programme support costs (previously referred to as "overheads") shall be provided for in respect of all activities financed under trust funds. These costs, within the meaning of the term as used in the United Nations financial statements and accounts, shall be provided for by the application of the standard percentage factor approved for UNDP. The Controller may, if he determines that unusual, compelling and special circumstances exist, make an exception, which in no event shall constitute a precedent. However, special rates may be applicable to certain programmes, such as the Associate Expert Programme, which are applied by interagency agreement through CCAQ.

55. The application of a programme support factor to expenditures from the resources of trust funds shall be deemed to cover that portion of normal programme support costs which would constitute an additional financial liability of the Organization within the meaning of financial regulation 7.2.

56. The Controller will set aside from the resources of trust funds a percentage of the net salary of persons whose appointments under the Staff Regulations are financed by such funds and an equivalent amount of the remuneration of persons engaged under consultant or contractual arrangements financed by trust funds who are entitled to coverage under appendix D of the Staff Rules, in order to provide a reserve for claims under appendix D which will be retained by the United Nations in a commingled account without reference to the trust funds from which the means were derived. No part of this reserve shall be refundable to the donors.

Custody of funds

57. The Controller shall designate the banks in which the resources of a trust fund shall be kept. He may open pool bank accounts for a number of different trust funds, or he may open a separate bank account for a particular trust fund. If adequate bank account arrangements have not been provided, the resources of trust funds may be temporarily deposited in other United Nations bank accounts. If a contribution for a trust fund is received in an office other than the one responsible for the operation of that trust fund, it should be deposited in the local bank account of the recipient office and credited immediately by interoffice voucher to the office which is responsible for the operation of the trust fund. The Controller, or those specifically designated by him, will maintain separate accounts for each trust fund and will record all transactions in these accounts. For all trust funds maintained and operated by offices away from Headquarters, the United Nations Treasurer is to be advised by cable of the receipt of contributions amounting to the equivalent of \$US 50,000 or more.

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58. Cash resources of trust funds will normally be maintained separately from the general fund imprest accounts of offices away from Headquarters.

59. In exceptional cases, the Controller may delegate custodial responsibilities for a part or for all of a trust fund to specialized agencies or to other organizations external to the United Nations.

Investments of trust funds

60. On behalf of the Secretary-General, the Controller may make short-term or long-term investments of moneys standing to the credit of trust funds as authorized by financial regulations 9.1, 9.2 and 9.3, and financial rule 109.1.

61. Income from the investment of trust funds shall be credited to each fund as provided by financial regulation 9.3 and financial rule 109.4 (b). The Controller may consolidate investments of moneys from various trust funds and credit the interest accruing therefrom to the funds in proportion to the amounts invested.

Operation and control of trust funds

62. For the purposes of this bulletin, operation and control of trust funds shall follow the provisions of article X of the financial regulations and of the related rules, except in so far as these authorities relate solely to appropriations under the regular budget. Operation and control of general trust funds shall therefore include the following processes:

(a) Allocation and allotments, providing authority to spend against the resources of the trust fund;

(b) Certification and approval of obligations and expenditures made under the authority of allotments, in accordance with financial rules 110.3 and 110.4;

(c) Management of the resources directed towards proper administration of the allotments to ensure that any spending is covered by the terms of the respective allotment;

(d) Monitoring of the use of allotted resources from trust funds to ensure effective financial control.

63. The functions referred to as aforementioned under (a) and (b) are the sole responsibility of the Controller. They may be carried out by him either directly or through officials designated by him, in order to establish spending authority and to certify and approve obligations and disbursements.

64. As to the functions mentioned in paragraph 62, it is further understood that:

(a) Allocation is the assignment of resources for one or more specific purposes to entities external to the Secretariat of the United Nations. Allocations

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are usually made to specialized agencies and to organizational elements of the United Nations whose managers, under legislative authority, are financially responsible directly to the General Assembly. They may also be made to Governments or to other external organizations. The Controller makes allocations only on the basis of a satisfactory cost plan which provides necessary information regarding the nature and amount of expenditures to be made against the allocations. Remittances against the allocation may be made by the Accounts Division, on the request of the Budget Division, in advance of the incurring of expenditures.

(b) Allotment is an authorization to a designated member of the Secretariat to incur obligations for specific purposes within specified limits during a definite period of time. An allotment may provide for the payment of a subvention to another trust fund; in such case, the required detailed accounting records would be maintained in the accounts of the recipient trust fund.

(c) The management of the resources of the trust fund is the responsibility of the programme manager to which allocations or allotments are made, subject to such instructions and guidelines as the Controller may provide.

(d) The monitoring is the primary responsibility of the programme manager; in addition, the Controller carries independent responsibility for monitoring the financial management of the trust funds.

65. At the time of preparing the biennial work programme in support of the Secretary-General's programme budget proposals, the heads of Secretariat units who intend to request resources from general or special purpose trust funds to supplement programmes under their jurisdiction will submit to the Budget Division along with their estimates for the regular budget, a detailed budget estimate of any activities to be financed from such trust funds. This is to permit the Controller to provide the Advisory Committee on Administrative and Budgetary Questions with the best information available with respect to both the budgetary and the extrabudgetary resources proposed to be used for the execution of the various programmes of activity. Substantive or administrative support financed from general or special purpose trust funds, which supplement programmes financed from the regular budget or from trust funds, will, in the accounts and in the budget, be shown separately from the resources from general or project trust funds to be used for operational projects.

66. Proposals to establish new trust funds or requests for the use of resources of existing general trust funds may be submitted to the Controller, with appropriate justification, at any time during the biennium. Such proposals must include a detailed cost plan and a justification for financing the proposed activity from the trust fund in question. The programme managers submitting such proposals are normally to be the heads of the major organizational units of the United Nations Secretariat at Headquarters or at regional offices.

67. Following approval of such proposals, the Controller will issue allotments for substantive and administrative support activities to be financed from the trust fund in question similar to those issued for activities under the regular

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budget, i.e., such allotments will be by object of expenditure, together with staffing table authorizations for the appointment of staff.

68. For the operational activities to be financed from general trust funds, under relief programmes or technical co-operation programmes, the Controller will issue allotments based on cost plans covering individual projects or groups of projects. For technical co-operation projects supported either by general trust funds or by project trust funds, there shall be established a project document, in conformity with the procedures applicable to technical co-operation projects executed by the United Nations on behalf of UNDP.

69. With respect to project trust funds, the Controller will issue allotments on the basis of approved cost plans. These allotments will be issued to his designated representatives in the Department of Technical Co-operation for Development and in the regional commissions, UNCTAD, UNIDO, UNEP and the United Nations Office at Geneva.

70. Certifying and approving officers are responsible for drawing to the attention of the Controller directly any proposed commitment or expenditure under any trust funds which, in their view, may raise questions in respect of the purposes of the funds or the financial regulations, financial rules or other established policies and procedures of the Organization.

71. The Budget Division on behalf of the Controller, will monitor the expenditures and programme execution under all trust funds, whether at Headquarters or at other offices, and may request such information from programme managers as may be required to carry out this responsibility.

72. The recipients of allocations shall be required to report on the utilization of funds made available to them. These reports shall be furnished to the United Nations as required. The frequency of such reports shall not be less than annually. The Accounts Division will provide the required report form to the recipient of the allocation for completion. The competent financial officer of the recipient entity should attest to the propriety of the reported expenditures. Prior to the incorporation of these reports in the accounts of the United Nations the programme manager will review the report and certify the expenditures.

73. The Controller may, in respect of any general or special purpose trust fund which is established for purposes entirely confined to programmes within a particular regional office or in respect of project trust funds administered by such offices, delegate to the chief administrative officer of such office the responsibility for maintaining the accounts of such funds.

74. Certifying officers shall maintain such records and subsidiary accounts as are necessary to ensure that they are at all times currently informed of the status of each trust fund in respect of which they hold certifying responsibility.

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Statements and reports

75. Monthly allotment reports showing the allotments, the unliquidated obligations, the disbursements and the unencumbered balances of the allotment will be prepared for all trust funds, in accordance with procedures established by the Controller. In respect of any general trust fund for which the responsibility of maintaining the financial accounts has been delegated by the Controller to an office away from Headquarters, the officer to whom such delegation is made will submit quarterly to the Controller, as at 31 March, 30 June, 30 September and 31 December of each year, a complete financial statement on the status of such fund. It shall cover its assets, liabilities and the related income and expenditures. These statements shall provide the details of contributions which have been recorded and indicate any subaccounts which may have been established to provide separate records for particular donors. The originals of such statements will be submitted to the Accounts Division, with a copy sent at the same time directly to the Budget Division.

76. The Controller shall, upon reasonable notice, provide donors with statements containing the most recent financial information regarding trust funds to which they have contributed.

77. The status of all trust funds shall be reported in the biennial financial report and accounts.

Audit

78. "All United Nations trust funds are subject to audit by the Board of Auditors and the Internal Audit Service, in accordance with article XII of the Financial Regulations, the annex to the Financial Regulations and financial rule 111.12."

Evaluation

79. An evaluation of the programmes financed by trust funds will be submitted to the Controller by each programme manager to whom an allotment has been made under such a fund in connexion with the performance report on the programme budget and on such special occasions as the Controller may deem necessary.

Closing of trust funds

80. A general trust fund may be closed only by the authority which established it or as required in its terms of reference. Should a general trust fund established by the General Assembly appear to the Secretary-General to have fulfilled its purpose or to have become obsolete or ineffective because of a lack of contributions, the Secretary-General shall draw this matter to the attention of the General Assembly and shall make such recommendations as he deems appropriate.

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81. After notification to the legislative body concerned, a general trust fund which was established by the Secretary-General on the recommendation of a legislative body other than the General Assembly may be terminated by him for the reasons given in paragraph 80 above.

82. The Secretary-General may terminate any general trust fund established under his authority for such reasons and at such times as he may consider appropriate.

83. Special purpose and project trust funds expire under their own terms. Should the Secretary-General, nevertheless, decide that reasons exist for the termination of such a trust fund prior to its scheduled completion date, he may terminate it for such reasons as he may deem appropriate.

84. In respect of a trust fund which by its terms of reference or by the terms of a special agreement provides for the disposition of any remaining balance, the Controller acting on behalf of the Secretary-General will ensure that such provisions are carried out at the time the fund is closed. Any other balances remaining at the time a trust fund is closed will be disposed of by the Controller in such manner he deems to be consistent with the purposes of the trust fund and with the Financial Regulations and Rules of the United Nations.

85. Should it be determined that the closing of a trust fund may result in a deficit balance, before closing the fund, the Controller will take steps to ensure that no financial liability to the Organization will result from such deficit. He may, inter alia and consistent with the terms of reference of other trust funds, transfer resources from other trust funds to cover the deficit in the fund being closed.

Kurt WALDHEIM
Secretary-General

ANNEX II
DRAFT TERMS OF REFERENCE FOR THE ADMINISTRATION OF THE
MEDITERRANEAN REGIONAL TRUST FUND FOR THE
PROTECTION OF THE MEDITERRANEAN SEA AGAINST POLLUTION

1. The Mediterranean Regional Trust Fund for the Protection of the Mediterranean Sea against Pollution (hereinafter referred to as the Trust Fund) is established for an initial period of four six years to provide financial support for the Mediterranean Action Plan.
2. The administration of the Trust Fund shall be entrusted to the Secretary-General of the United Nations and, at his discretion to the Executive Director of UNEP under the relevant financial rules set forth in document ST/SGB/146/Rev.1.
3. This Trust Fund shall be composed of two sections to cover expenditures under the following categories:
 - (i) SECTION I - Activities directly derived from the Convention for the Protection of the Mediterranean Sea against Pollution and its related protocols (hereinafter referred to as the Barcelona Convention and its related protocols).
 - (ii) SECTION II - Other activities agreed to as part of the Mediterranean Action Plan.

I PROVISIONS RELATED TO SECTION I OF THE TRUST FUND

4. Section I of the Trust Fund shall be composed of contributions made for the purpose of defraying the costs of activities directly derived from the Barcelona Convention and its related protocols.
5. The appropriations of this section shall be composed of:
 - (i) pledged contributions from the Contracting Parties;
 - (ii) pledged contributions from those Mediterranean coastal States that are not Contracting Parties;
 - (iii) voluntary contributions from other States not referred to in article 24 of the Barcelona Convention as well as from other non-governmental sources.
6. The contributions referred to in sub-paragraphs 5 (i) and 5 (ii) shall be voluntarily pledged according to a scale fixed by the Contracting Parties and other Mediterranean coastal States.

7. The Contracting Parties shall prescribe the conditions under which unforeseen and extraordinary expenses may be incurred.

II PROVISIONS RELATED TO SECTION II OF THE TRUST FUND

8. Section II of the Trust Fund shall be composed of contributions made for the purpose of defraying the costs of activities agreed to as part of the Mediterranean Action Plan which are not referred to in paragraph 4.
9. The appropriations of this section shall be composed of:
 - (i) pledged contributions from the Mediterranean coastal States;
 - (ii) voluntary contributions from other States not referred to in article 24 of the Barcelona Convention as well as from other non-governmental sources.
10. Contributions to this section of the Trust Fund may be pledged at any time, either on an annual basis or for a number of years. A cost-sharing scheme or schemes for the appropriations of this section may be agreed to by the Mediterranean coastal States.

III COMMON PROVISIONS APPLICABLE TO BOTH SECTIONS OF THE TRUST FUND

11. The financial period shall be for two calendar years beginning 1 January of an odd number calendar year and ending 31 December of the subsequent even number calendar year.
12. The budget estimates, covering the income and expenditures for each of the two calendar years constituting the financial period to which they relate, prepared in US dollars, shall be submitted to an intergovernmental meeting of the Mediterranean coastal States.
13. The estimates for each of the calendar years covered by the financial period shall be divided into sections and chapters as shown in the appendix to these terms of reference, shall be specified according to budget lines, shall include references to the programme 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 UNEP may deem useful and advisable.
14. The budget estimates shall be adopted by the Governments contributing to the Trust Fund during an appropriate intergovernmental meeting of the Mediterranean coastal States.
15. Supplementary estimates may be submitted by the Executive Director of UNEP whenever necessary during the second calendar year of the financial period. Such estimates shall be prepared in a form consistent with the regular estimates.

16. The Executive Director of UNEP may make transfers from one chapter to another within the same section of the budget. At the end of the first calendar year of a financial period, the Executive Director may proceed to transfer any uncommitted balance of appropriations, to the same section in the second calendar year, provided that such transfers do not exceed 20 per cent of the smaller amount of the two annual appropriations for the sections concerned.
17. At the close of the calendar year to which they relate, the uncommitted appropriations shall be cancelled unless required for transfer or carry over. At the close of the financial period to which they relate, the uncommitted appropriations shall be cancelled, except those committed to programme activities of which the execution shall continue during the next financial period.
18. No transfer of appropriations between section I and section II of the budget is possible.
19. All contributions shall be paid in convertible currencies except those foreseen in paragraph 22.
20. Before the beginning of each calendar year, the Executive Director of UNEP shall:
 - (i) inform the Contracting Parties and other Mediterranean coastal States of their expected contributions under the agreed scale, and of the amount of voluntary contributions or counterpart contributions that other Governments and non-governmental sources have pledged to pay;
 - (ii) inform Governments and non-governmental sources, which have pledged to pay voluntary contributions or counterpart contributions, of the budgetary situation of the calendar year.
21. When the contributions of the Mediterranean coastal States are calculated, adjustments shall be made in respect of income derived from voluntary contributions as provided in paragraphs 5 and 9.
22. Any extraordinary contribution made by the State hosting the Co-ordinating Unit to the co-ordinating costs shall be accounted for in the relevant chapter of section I of the Trust Fund.
23. At the end of the first calendar year of a financial period, the Executive Director of UNEP shall submit to the Parties contributing to the Trust Fund the accounts for the year. At the close of the financial period, he shall submit to them the audited accounts for the financial period.
24. These terms of reference shall be effective from the date of their approval by the Mediterranean coastal States.

APPENDIX

CHAPTERS OF THE BUDGET OF THE MEDITERRANEAN ACTION PLAN

SECTION I

Chapter I	:	Co-ordinating Costs
Chapter II	:	Meeting Costs
Chapter III	:	MED POL I - VIII
Chapter IV	:	MED POL IX
Chapter V	:	MED POL X
Chapter VI	:	MED POL XI
Chapter VII	:	MED POL XII
Chapter VIII	:	MED POL XIII
Chapter IX	:	Regional Oil Combating Centre
Chapter X	:	Environmental Quality Criteria

SECTION II

Chapter I	:	Blue Plan
Chapter II	:	Marine Living Resources
Chapter III	:	Freshwater Resources
Chapter IV	:	Renewable Sources of Energy
Chapter V	:	Human Settlements
Chapter VI	:	Soil Protection
Chapter VII	:	Tourism
Chapter VIII	:	Specially Protected Areas, Habitats, Species

