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UN environment programme

Mediterranean Action Plan
Barcelona Convention

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91st Meeting of the Bureau of the Contracting Parties to the Convention for the Protection of the Marine Environment and the Coastal Region of the Mediterranean and its Protocols

Teleconference, 7-8 July 2021

Agenda Item 4: Report by the Secretariat on Financial and Administrative Issues

Report by the Secretariat on Financial and Administrative Issues

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UNEP/MAP
Athens, 2021

FINANCIAL SITUATION AND PROPOSALS

I. Financial Matters

A. Fund Balances

1. The assessed part of the Mediterranean Trust Fund (MTF) balance decreased from USD 9.8 million as at 31 December 2018 to USD 8.8 million as at 31 December 2019[1]. It reflects the accumulated surplus of USD 7.7 million and the amount put aside for the Working Capital Reserve (WCR) of USD 1.1 million. The accumulated surplus includes the assessed contributions receivable (arrears) and the advance transfers to implementing partners.

2. The Host Country Contribution fund balance increased from USD 525,941 as at 31 December 2018 to USD 656,425 as at 31 December 2019[2]. The balance of the host country contribution will be utilized for the refurbishment of the current premises of the Secretariat.

3. Pursuant to the Conclusions and Recommendations of the 89th Meeting of the Bureau (Teleconference, 22-23 April 2020) and of the 90th Meeting of the Bureau (Teleconference, 12-13 November 2020) and as indicated in the report of the 21st Meeting of the Contacting Parties to the Barcelona Convention and its Protocols (Naples, Italy, 2-5 December 2019), the Secretariat has shared with the Bureau Members the certified and audited financial statements for the MTF and the EC Discretionary Contribution as at 31 December 2019 (Annex III) which were sent out in a letter dated 5 May 2021. The certified and audited financial statements for the year 2020 will also be shared when they become available.

Proposed Recommendation:

(a) The Bureau takes note of the Fund Balances as at 31 December 2019 which shows a healthy financial status of the UNEP/MAP-Barcelona Convention system.

B. Contributions

4. As at 30 May 2021, the collection rate of the assessed ordinary contributions to the MTF had reached 76.79% for the year 2021. It is noted, however, that yet 14 Contracting Parties have not paid their 2021 contributions. The comprehensive status of contributions as at 30 May 2021 is presented in Annex I.

5. As at 30 May 2021, the collection rate for the year 2020 reached 94.28%. Seven Contracting Parties were in arrears, out of which six Contracting Parties were in arrears for two or more years and one Contracting Party was in arrears for one year, as detailed in the table below.

Country	Contributions in Arrears	Years
State of Libya	EUR 667,930	2011-2020
Syrian Arab Republic	EUR 117,034	2011-2020
Algeria	EUR 273,376	2016-2020
Lebanon	EUR 47,512	2016, 2019-2020
Bosnia and Herzegovina	EUR 15,656	2018-2020
Tunisia	EUR 22,094	2019-2020
Israel	EUR 212,338	2020

6. In line with Procedure 4.2.d of the Financial Regulations and Rules and Procedures of the Barcelona Convention, the Coordinator writes to those Parties whose contributions have not been

[1] Figures based on the certified and audited financial statements.
[2] Figures based on the certified and audited financial statements.

received, to stress them the importance of paying their respective contributions for the year as well as arrears for prior periods, if any, and to remind them of the loss of their voting rights at any meeting of the Contracting Parties pursuant to Rule 42 of the Rules of procedure for meetings and conferences of the Contracting Parties to the Barcelona Convention and its Protocols. In line with Procedure 4.2.e of the Financial Regulations and Rules and Procedures of the Barcelona Convention, the Coordinator will as well propose to the Parties whose contributions are in arrears for two or more years, a payment schedule to enable these Parties to clear all outstanding arrears within a maximum of six years and to pay future contributions by their due dates. The Secretariat will continue making efforts with the relevant national authorities, in order to find a solution to settle all outstanding arrears or to agree on payments plans, considering the specific circumstances of the Contracting Parties in arrears. The Secretariat will also continue informal follow-up action with representatives of the above-mentioned Contracting Parties whenever the opportunity arises.

7. In early September 2020 and as a result of previous formal correspondence and informal follow-up actions with the representatives of Contracting Parties, a letter was sent to the Government of Algeria proposing an updated payment schedule which would enable clearing of all the outstanding arrears within six years, provided that future contributions will be paid by their due dates. This proposal is pending response from the Contracting Party. In addition, the Secretariat sent follow up letters to the Contracting Parties that are in arrears as at May 2021. It may be useful to consider inviting those Contracting Parties to provide information on the measures they have taken to initiate the payment of arrears during the MAP Focal Points Meeting in September 2021, should they not pay their respective arrears by that time.

Proposed Recommendations:

(b) The Bureau notes with appreciation the contributions received for the years 2020 and 2021. It requests 14 Contracting Parties whose payment of 2021 contributions are still pending to pay their dues as soon as possible;

(c) The Bureau strongly urges the Contracting Parties to adhere to Procedure 4.2.b of the Financial Regulations and Rules and Procedures of the Barcelona Convention, which states that contributions for each calendar year are expected within the first quarter of that year and should be paid promptly and in full;

(d) The Bureau strongly urges the Contracting Parties in arrears, in particular those in arrears for over two years, to pay them as soon as possible, while noting the specific circumstances of each Contracting Party in arrears;

(e) The Bureau takes note of the actions taken by the Secretariat regarding the Contracting Parties in arrears and requests the Secretariat to continue its efforts to collect the arrears in line with the respective Financial Regulations and Rules and Procedures and invites the Contracting Parties in arrears to report on the progress of payment of arrears at the MAP Focal Points Meeting in September 2021.

C. Financial Implementation of Programme of Work and Budget 2020-2021

8. The Financial Implementation of the Programme of Work and Budget 2020-2021 is progressing and the level of the budget consumption for the biennium had reached approximately 77% as at 30 May 2021[3].

9. Due to travel and meetings restrictions imposed as part of the COVID-19 response, some meetings that were planned for 2020 had to be postponed to 2021, and therefore, the corresponding

[3] This is the budget consumption level for MTF (Assessed Ordinary Contributions) and EC Discretionary Contribution.

budget was rolled over to 2021. When possible, meetings were held virtually, which reduced to some extent the costs for their organization and the environmental footprints of those meetings.

10. An analysis of the possible impact of the current COVID-19 crisis on the financial situation as requested by the Bureau (UNEP/MED BUR.89/6), in line with the projections and scenarios of UNEP, has been undertaken and the reprogramming request for the savings projected from 2020-2021 Programme of Work has been sent to the Bureau members on 6 May 2021. More details are presented in the Report on Specific Issues (document UNEP/MED BUR.91/6).

Projection of Additional Potential Savings at the end of 2021:

11. According to the audited 2019 financial statements, the fund balance as of 31 December 2019 were USD 8.8 million for the Mediterranean Trust Fund (MTF) as explained in paragraph 1 above, under "A. Fund Balances". Taking the end of 2019 figure in the statement as a base, the rough projection of positive cash balance at the end of 2021 under the MTF, after deducting the Working Capital Reserve, outstanding pledges, liabilities, up to 4-months equivalent of additional cash balance, etc., would be in the range of USD 2 million, an amount to be further validated with the Headquarters. These additional savings are partially explained by the appreciation of the Euro currency since the time of the budget approval at COP 21 (USD 1 = EUR 0.909 in December 2019, while USD 1 = EUR 0.826 in May 2021). The Secretariat continues to monitor the elements which would affect the amount of potential savings in the coming months and will inform the Contracting Parties respectively.

Proposed Recommendations:

(f) The Bureau appreciates the progress made in the financial implementation of the Programme of Work and Budget 2020-2021 and requests to continue taking measures aiming at full implementation of the 2020-2021 Programme of Work;

(g) The Bureau appreciates the information on the potential additional savings which may be achieved during the 2020-2021 biennium well in a timely manner and requests the Secretariat to update the Bureau and the Contracting Parties on the potential savings at their next meetings.

D. Preparation for 2022-2023 Programme of Work and Budget

Scale of Assessment:

12. With regards to the new scale of assessment to be applied to the regular budget of the UN, the Committee on Contributions of the UN Secretariat in New York at its 80th session decided to postpone the review of the methodology for the preparation of the scale of assessments until its 81st session which will take place between 7 June to 2 July 2021, owing to the circumstances surrounding the COVID-19 outbreak and the inability to meet in person as well as the paucity of data submitted by Member States (page 7, A/75/11 General Assembly Official Records 75th Session Supplement No. 1.). As per the guidance received from the UNEP HQs, the new scale of assessment will be applied to 2022-2023 assessed contributions, if it is officially adopted at the General Assembly prior to the 22nd Meeting of the Contracting Parties in December 2021.

Enhancing Effective Financial Implementation of Programme of Works:

13. The 18th Meeting of the Contracting Parties adopted Decision IG.21/15 Financial Regulations and Rules and Procedures for the Contracting Parties, its subsidiary bodies and the Secretariat of the Convention for the Protection of the Marine Environment and the Coastal Region of the Mediterranean.

14. Paragraph 6. of Procedure 2, under a subsection of "Budget" stipulates that UNEP may upon proposal from the Coordinator make budget transfers within each of the main appropriation lines of the approved operational budget. The Coordinator may also approve transfers between such appropriation lines within criteria set by the Contracting Parties.

15. In light of above, the Secretariat proposes 20 percent as the ceiling for the Coordinator to make transfer between appropriation lines as recommended by UNEP HQs in consistency with the practice of other UNEP MEAs (for example, Basel, Rotterdam, Stockholm Conventions and Minamata Convention). During the lifetime of the Medium-Term Strategy 2022-2027, "Appropriation lines" refer to the Outcome/Output level of the biennium Programme of Work and Budget.

16. The aim is to achieve the approved Outcomes/Outputs to the maximum extent during the respective period by application of the most cost-efficient approaches and means of implementation in the implementation of the PoW by the UNEP/MAP-Barcelona Convention system at the same time by being resilient to unforeseen cost increases such as due to the Euro-US dollar exchange rate fluctuations. Therefore, in case that the cost of implementation of certain activities is lower than the approved appropriation, there is room for transferring the savings from one appropriation line to another based on the needs. Every effort will be made to make these transfers within the same Outcome/Output. If not, these transfers may be done between different Outcomes/Outputs. In both cases, these transfers will be made within the approved budget of the same MAP Component.

17. Detailed criteria within which the Coordinator may make transfers between appropriation lines will be presented at the MAP Focal Points Meeting in September 2021.

Proposed Recommendations:

(h) The Bureau takes note of the information provided with regards to the new scale of assessment and requests the Secretariat to update the Bureau, MAP Focal Points and the COP;

(i) The Bureau takes note of the measures proposed by the Secretariat which aim at enhancing effective financial implementation of Programme of Works in line with Paragraph 6. of Procedure 2 of the Financial Regulations and Rules and Procedures and recommends the Secretariat to further address this matter with UNEP and consider it for submission to the MAP Focal Points Meeting in September 2021.

II. CONSULTANCY REPORTING

18. During the second semester of the year 2020, the consultancy costs were funded by the MTF/EC Discretionary Contribution at a rate of 51%. During the first four months of the year 2021, the respective rate reached 43%. MAP Components are continuing the efforts to utilize mainly and on a priority basis external funding resources for the consultancies and to use MTF complementary, as need be, in most of the cases and apart from the cases where consultants/individual contractors are recruited to execute functions similar to vacant staff posts. During the 2020-2021 biennium, staff onboarding was on freeze for a prolonged period and majority of in-person activities were converted to those online in order to achieve the intended outputs, and therefore, the remote consultancy modality was used more than previous years. The summary of the consultancy costs for the second semester of the year 2020 and for the first four months of the year 2021 are presented in Annex II.

III. PERSONNEL MATTERS

19. The recruitment processes of new staff members have been progressing while their on-boarding to the duty station, Athens, Greece, have experienced some delays due to the COVID-19 pandemic and the travel restrictions introduced by the United Nations and the host country.

20. The recruitments status is summarized below:

D1 Coordinator (position No: 30600863): ahead of the departure on retirement of Gaetano Leone (national of Italy) effective 31 May 2021, the post was advertised in Inspira a first time from 2 November 2020 to 16 December 2020, re-advertised from 22 January 2021 to 20 February 2021 and further extended through 27 February 2021. Recruitment is in progress.

P4 Programme Management Officer (MedProgramme) (position No: 31032928): Olfat Hamdan (national of Lebanon) was selected for the position and is expected to report for duty in the course of June 2021.

P3 Programme Management Officer (2023 MED QSR) (position No: 31025245): Joanne Foden (national of the United Kingdom) was selected for the position and is expected to report for duty in the course of July 2021.

P3 Technical Programme Management Officer (MedProgramme) (position No: 31032929): following the cancellation of Job Opening 129926, a new recruitment exercise was initiated, and the post was re-advertised in Inspira with a deadline for applications of 19 May 2021. Recruitment is in progress.

P3 Programme Management Officer (EcAp MED III Project) (position No: 30606551): the post is classified and will be advertised in Inspira shortly.

P2 Associate Project Management Officer (IMAP-MPA Project) (position No: 31034029): Philippe Théou (national of France) was selected for the position and is expected to report for duty on 1 June 2021.

P2 Associate Administrative Officer (position No: 31033893): Stavros Antoniadis (national of Greece) was selected for the position and reported for duty on 15 April 2021.

P2 Associate Programme Management Officer (Marine Litter MED II project): the post was advertised in Inspira with a deadline for applications of 11 May 2021. Recruitment is in progress.

P2 Associate Finance and Budget Officer (MedProgramme) (position No: 31039463): the position was created and is under classification. Upon classification, it will be advertised in Inspira for receipt of applications.

G5 Finance and Budget Assistant, (IMAP-MPA Project) (position No: 30606487): Anara Eginbaeva (national of Kyrgyzstan) was selected for the position and reported for duty on 4 January 2021.

G5 Programme Management Assistant, (MedProgramme) (position No: 31032930): Shelley Farrington-Gavalas (national of the United Kingdom) was selected for the position and will assume the new functions effective 1 June 2021.

G5 Administrative Assistant, (Payments and Travel) (position No: 31035037): the post was advertised in Inspira with a deadline for applications of 14 July 2020: recruitment is in progress.

G5 Programme Management Assistant (EcAp MED III Project and Marine Litter MED II) (position No: 31009278): recruitment process will be initiated shortly.

Proposed Recommendations:

(j) The Bureau takes note of the status of recruitments at the Coordinating Unit and welcomes the efforts made by the Secretariat in ensuring adequate human resources for the smooth implementation of the Programme of Work and externally funded projects;

(k) The Bureau appreciates the leadership and valuable contributions of the MAP Coordinator, Mr. Gaetano Leone, to the UNEP/MAP-Barcelona Convention system and expresses its best wishes for his retirement.

IV. OTHER MATTERS

21. Paragraph 14 of Decision IG.24/14 on the PoW and Budget for 2020-2021 reads as follows: "Urge the Government of the Hellenic Republic to undertake all the required steps in order to ensure that fully adequate premises are made available to the Coordinating Unit within the shortest delay and in line with its commitments under the Host Country Agreement, and request the Secretariat to report to the Contracting Parties and to the Bureau on the progress made".

22. As a result of the continuous efforts of the Coordinating Unit to ensure the adequacy of the premises, discussions with the Greek Government and the hosting Institute are ongoing regarding the refurbishment of the current premises of the Secretariat. Recruitment of an interior designer is ongoing to initiate the preliminary survey for the refurbishment to be further discussed with the concerned. The balance of the host country contribution will be utilized for the refurbishment of the current premises of the Secretariat.

Proposed Recommendation:

(l) The Bureau takes note with appreciation of the joint efforts made by the Greek Government and the Coordinating Unit with regards to the refurbishment of the premises and requests the Secretariat to update the Bureau on the progress made at its next meeting.

Annex I

Status of Contributions as at 30 May 2021

Status of Assessed Ordinary Contributions apportioned to Parties of the Barcelona Convention as at 30 May 2021

Ordinary Contributions to MTF

Country	Unpaid Pledges for 2018 and prior years	Unpaid Pledges for 2019	Unpaid Pledges for 2020	Unpaid Pledges as at 31/12/2020			Pledges for 2021	Collections for 2021	Unpaid Pledges for 2021	Deferred Income	
	EUR	EUR	EUR	EUR			EUR	EUR	EUR	EUR	
Albania	-	-	-	-			3.467	3.467	-		
Algeria	148.829	64.746	59.801	273.376			59.801	-	59.801		*
Bosnia and Herzegovina	5.228	5.228	5.200	15.656			5.200	-	5.200		
Croatia	-	-	-	-			33.367	33.367	-		
Cyprus	-	-	-	-			15.600	-	15.600		
Egypt	-	-	-	-			80.602	-	80.602		
European Union	-	-	-	-			142.670	-	142.670		
France	-	-	-	-			1.918.407	1.918.407	-		
Greece	-	-	-	-			158.603	-	158.603		
Israel	-	-	212.338	212.338			212.338	-	212.338		
Italy	-	-	-	-			1.433.064	1.433.064	-		
Lebanon	8.646	18.499	20.367	47.512			20.367	-	20.367		
Libya (State of Libya)	604.662	50.268	13.000	667.930			13.000	-	13.000		*
Malta	-	-	-	-			7.367	7.367	-		
Monaco	-	-	-	-			4.767	-	4.767		
Montenegro	-	-	-	-			1.733	-	1.733		
Morocco	-	-	-	-			23.834	23.834	-		
Slovenia	-	-	-	-			32.934	32.934	-		
Spain	-	-	-	-			929.953	929.953	-		
Syrian Arab Republic	102.615	9.652	4.767	117.034			4.767	-	4.767		*
Tunisia	-	11.260	10.834	22.094			10.834	-	10.834		
Turkey	-	-	-	-			594.113	-	594.113		
TOTAL	**869.980**	**159.653**	**326.307**	**1.355.940**			**5.706.788**	**4.382.393**	**1.324.395**	**-**	

Year	*2016*	*2017*	*2018*	*2019*			*2020*	*2021*		
Collection Rate	*98,46%*	*97,82%*	*97,72%*	*97,20%*			*94,28%*	*76,79%*		

EC Discretionary Contribution

							Expected contribution for 2021	Received contribution for 2021	Open Receivable for 2021	
							EUR	EUR	EUR	
European Commission							596.484	-	596.484	

Host Country Contribution

							Expected contribution for 2021	Received contribution for 2021	Open Receivable for 2021	
							EUR	EUR	EUR	
Greece							344.800	-	344.800	

*Unpaid pledges for 2016 and prior years have been reduced in order for the receivable balances reflected on the current table to be in line with Umoja accounts, as reconciled in liaison with UNEP Contributions Unit: by EUR 42 for Algeria, by EUR 9,804 for the State of Libya and by EUR 1,509 for the Syrian Arab Republic.

Note : Financial Regulations and Rules of the United Nations: Regulation 3.5. Contributions and advances shall be considered as due and payable in full within 30 days of the receipt of the communication of the Secretary-General referred to in regulation 3.4 or on the first day of the calendar year to which they relate, whichever is later. As of 1 January of the following calendar year, the unpaid balance of such contributions and advances shall be considered to be one year in arrears.

Annex II

Consultancy Reporting

Consultancy costs for the period: 1 July - 31 December 2020 (in EUR)*		
Component	**Description**	**Jul to Dec 2020**
C.Unit	Med Trust Fund/EC Discretionary	51.345
	Other funding	232.275
	Sub-total	**283.620**
MEDPOL	Med Trust Fund/EC Discretionary	127.125
	Other funding	44.010
	Sub-total	**171.135**
PB/RAC	Med Trust Fund/EC Discretionary	74.736
	Other funding	39.701
	Sub-total	**114.437**
PAP/RAC	Med Trust Fund/EC Discretionary	88.770
	Other funding	20.767
	Sub-total	**109.537**
REMPEC	Med Trust Fund/EC Discretionary	103.720
	Other funding	53.755
	Sub-total	**157.474**
SPA/RAC	Med Trust Fund/EC Discretionary	96.086
	Other funding	71.780
	Sub-total	**167.866**
SCP/RAC	Med Trust Fund/EC Discretionary	8.699
	Other funding	63.051
	Sub-total	**71.750**
INFO/RAC	Med Trust Fund/EC Discretionary	0
	Other funding	0
	Sub-total	**0**
Total	Med Trust Fund/EC Discretionary	550.480
	Other funding	525.339
	Grand Total (in EUR)	**1.075.819**
	Percentage of MTF/EC Discr. over total funding	**51%**

***For the contracts in USD, the UN Operational Rate of Exchange for one United States Dollar (USD), effective on 31 December 2020 (1 USD = 0.815 EUR) is applied for the conversion of the amounts from USD to EUR. For the contracts in other currencies, the respective UN Operational Rates of Exchange for one United States Dollar (USD), effective on 31 December 2020, are applied for the conversion of the amounts to USD and further conversion to EUR.**

Consultancy costs for the period: 1 Jan - 30 April 2021 (in EUR)*		
Component	**Description**	**Jan to April 2021**
C.Unit	Med Trust Fund/EC Discretionary	0
	Other funding	15.354
	Sub-total	**15.354**
MEDPOL	Med Trust Fund/EC Discretionary	37.106
	Other funding	88.541
	Sub-total	**125.647**
PB/RAC	Med Trust Fund/EC Discretionary	15.900
	Other funding	57.000
	Sub-total	**72.900**
PAP/RAC	Med Trust Fund/EC Discretionary	10.000
	Other funding	77.258
	Sub-total	**87.258**
REMPEC	Med Trust Fund/EC Discretionary	168.237
	Other funding	20.636
	Sub-total	**188.873**
SPA/RAC	Med Trust Fund/EC Discretionary	79.290
	Other funding	115.321
	Sub-total	**194.611**
SCP/RAC	Med Trust Fund/EC Discretionary	28.030
	Other funding	66.077
	Sub-total	**94.107**
INFO/RAC	Med Trust Fund/EC Discretionary	0
	Other funding	0
	Sub-total	**0**
Total	Med Trust Fund/EC Discretionary	338.562
	Other funding	440.188
	Grand Total (in EUR)	**778.750**
	Percentage of MTF/EC Discr. over total funding	**43%**

***For the contracts in USD, the UN Operational Rate of Exchange for one United States Dollar (USD), effective on 30 April 2021 (1 USD = 0.853 EUR) is applied for the conversion of the amounts from USD to EUR. For the contracts in other currencies, the respective UN Operational Rates of Exchange for one United States Dollar (USD), effective on 30 April 2021, are applied for the conversion of the amounts to USD and further conversion to EUR.**

Annex III

Certified and audited financial statements for the MTF and the EC Discretionary Contribution as at 31 December 2019

Trust Fund for Protection of the Mediterranean Sea Against Pollution
(Fund code : MEL)

I. Statement of Financial Performance for the year ended 31 December 2019
(United States Dollars)

	Total 2019
Revenue	
Assessed Contributions	6,510,603
Investment Revenue	204,412
Total Revenue	**6,715,015**
Employee salaries allowances and benefits	2,313,475
Non-employee compensation and allowances	155,511
Grants and other transfers	3,497,544
Travel	406,831
Other operating expenses	395,176
Foreign Exchange Loss	310,440
Programme support expenses	500,408
Allowance for doubtful debts	182,588
Total expenses	**7,761,973**
Surplus/(deficit) for the period	**(1,046,958)**

II. Statement of Financial Position as at 31 December 2019
(United States Dollars)

	Total 2019
Current Assets	
Cash and Cash equivalents	7,464,579
Assessed contributions receivable	373,108
Other receivables	11,656
Advance Transfers	3,470,775
Other assets	1,246,632
Total Current Assets	**12,566,750**
Non-Current Assets	
Property plant and equipment	5,317
Total Non-Current Assets	**5,317**
Total Assets	**12,572,067**
Current Liabilities	
Accounts payable and accrued liabilities	3,737,888
Advance receipts	50
Employee benefits liabilities	33,509
Total Current Liabilities	**3,771,447**
Total Liabilities	**3,771,447**
Net of Total Assets and Total Liabilities	**8,800,620**
Net Assets:	
Accumulated surpluses/ (deficits) - unrestricted	**7,702,442**
Reserves	**1,098,178**
Total Net Assets	**8,800,620**

III. Statement of Changes in Net Assets for the year ended 31 December 2019
(United States Dollars)

	Total 2019
Net Assets at the Beginning of the Period	**9,847,578**
Surplus/(deficit) for the period	(1,046,958)
Total Net Assets at the End of the Period	**8,800,620**

Vanda Andromeda
Chief
ACCOUNTS SECTION
BUDGET AND FINANCIAL MANAGEMENT SERVICES, UNON

United Nations Office at Nairobi
ACCOUNTS SECTION
Budget and Financial
Management Service

09/10/2020

1000/32QML - TF Support Mediterranean Acti Plan
M1-32QML-000008 - UNEP/MAP Secretariat- EC Discretionary Contribution (XM60301441)

Donor : European Union

Interim Certified Financial Statement for the period ended 31 December 2019

(Expressed in US dollars)

Income	
Contributions Received	4,157,368.95
Transfers (from)/to Grant [a/]	(68,942.54)
Total Income	**4,088,426.41**
Expenditures	
Staff and other personnel cost	1,870,792.03
Contractual Services	77,691.97
Travel	205,767.80
Transfers and Grants	604,954.78
General Operating and Other Direct Costs	101,974.21
Total direct expenditures	**2,861,180.79**
Indirect Support Costs (United Nations) [b/]	128,753.14
Total expenditures	**2,989,933.93**
Net excess/(shortfall) income over expenditure	**1,098,492.48**
Exchange rate (loss)/gain	(5,204.96)
Available Balance	**1,093,287.52**

a/ Transfer out to uncarmarked and M1-32QML-000006, M1-32QML-000014

b/ Indirect support costs pending full batch run

Certified by: _____ Date: 8 April 2021

Kumiko Yatagai
Fund Management Officer
UN Environment

Cleared by: _____ Date: 31.03.2021

Vanda Andromeda
Chief, Accounts Section, BFMS
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United Nations Office at Nairobi
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Approved by: _____ Date: 13/04/2021

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