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AMCEN AU UNEP

African Ministerial Conference on the Environment

African Ministerial Conference on the Environment
Eighteenth session
Online, 13, 14 and 16 September 2021
and Dakar, 12–16 September 2022*

General trust fund of the African Ministerial Conference on the Environment**

Note by the secretariat

I. Introduction

1. The general trust fund was established in accordance with article 27 of the Constitution of the African Ministerial Conference on the Environment. The main objective of the fund is to provide financial support, wholly or partially, for the functioning of the organs of the Conference and the implementation of its activities and to ensure a sustainable financial basis for the Conference. The Constitution provides that pledges of contributions to the general trust fund shall be made at each session of the Conference and that the fund shall be an agenda item at each ordinary session of the Conference.

2. The general trust fund was established on the basis of voluntary contributions. However, at the sixth session of the Conference held in 1995, it was realized that only a few countries had made contributions to the fund. Aware of the importance of the fund as the main means of resource mobilization and the most important means of securing the commitments of African Governments to the Conference, it was felt that mandatory contributions would be necessary to mobilize the financial resources required to implement the activities of the Conference.

3. At its eighth session, held in Abuja in 2000, the Conference in its decision 8/5, resolved to restructure its institutional arrangements and adopt a scale of member State contributions to the general trust fund. It mandated the United Nations Environment Programme to invoice member States for their contributions to the fund on the basis of the goodwill enshrined in the decisions taken with regard to the fund.

4. During its thirteenth session, held in Bamako in June 2010, delegates agreed that the work of the Conference required considerable financial resources and that it was necessary to ensure that the general trust fund was adequately funded. They therefore, through decision 13/4, urged member States to pay their contributions to enable the Conference to scale up its work and tackle the perennial financial constraints that the Conference was facing.

* In accordance with the decision taken at the meeting of the Bureau of the African Ministerial Conference on the Environment held on 26 May 2022, the eighteenth session of the Conference, which was adjourned on 16 September 2021, will resume as an in-person meeting in Dakar from 12 to 16 September 2022.

** The present document is being issued without formal editing.

A. Decision adopted at the thirteenth session

5. In its decision 13/4, the African Ministerial Conference on the Environment resolved;

(a) To urge Governments to make every effort to pay their contributions to the general trust fund.

(b) Also to urge Governments to make a compulsory yearly minimum contribution of $10,000 to the general trust fund to enable the Conference to carry out its activities.

(c) To urge those Governments that can pay more than the yearly minimum contribution to the general trust fund to do so to enable the Conference to scale up its activities.

(d) To agree to invest US Dollars 2 million of the principal of the general trust fund as an absolute minimum investment.

(e) To request the Bureau to establish a working group to review new and more efficient methods and modalities to mobilize resources.

(f) To request the President of the Conference to send regular reminders to member States to make their contributions;

(g) To use the interest generated by the general trust fund and the remainder of the principal that is not invested to carry out Conference activities, cover the costs of Bureau meetings and meet the costs of regular sessions of the Conference and to request the secretariat to make proposals on such use for approval by the Bureau prior to implementation.

(h) To agree that the general trust fund should continue to be managed by the United Nations Environment Programme as long as the secretariat of the Conference remains with that organization.

(i) To request the secretariat to continue reporting on the status and use of the general trust fund at sessions of the Conference.

(j) To extend its appreciation to the United Nations Environment Programme and to urge its Executive Director to continue to provide support to the Conference.

B. Efforts to implement decision 13/4

6. Since the adoption of decision 13/4 efforts have been made to encourage member states to make their contributions to the general trust fund. Concerns have been raised at several sessions of the Conference about the non-contribution by most member States to the general trust fund which has continued to affect the ability of the Conference to effectively carry out its activities. Member States have been urged to clear their outstanding mandatory contributions and to work with all organs of their governments to ensure that the mandatory annual contributions to the fund are made in a timely manner.

7. During its seventeenth session held in Durban in 2019, the Conference urged countries to expedite the implementation of decision 13/4, in which the Conference called on countries that had not yet paid their contributions to urgently meet their obligations and to provide additional resources to the general trust fund. The seventeenth session also urged countries to prioritize, plan and budget for, as appropriate, the contributions due to the general trust fund.

8. The Conference invited the secretariat to ensure an early notification to member States regarding their contributions to the general trust fund, to allow sufficient time for internal payment procedures. The secretariat to the Conference has continued to undertake bilateral discussions with countries to ensure the payment of outstanding contributions to the fund.

II. Pledges and contributions to the general trust fund

9. Countries' contributions to the general trust fund are provided based on pledges that they make. Countries are invoiced by the United Nations Environment Programme as the secretariat after making pledges. However, very few countries make pledges to the general trust fund.

10. As decided at the thirteenth session and reiterated at subsequent sessions of the Conference, letters reminding member States to make contributions to the trust fund are regularly sent out by the secretariat with most member States not responding at all and those that respond promising to clear their arrears, but not fulfilling their promises.

11. It will be noted that a few member states that had previously not contributed to the general trust fund were able to clear their arrears during the reporting period. However, several member States have yet to contribute to the fund since the decision adopted by the Conference at the thirteenth session, despite continual appeals by the Conference and reminders by the secretariat. This is a major concern for the secretariat that needs to be addressed by the Conference.

12. Previously, unpaid arrears amounting to $2.1 million had to be written off in 2010. As of June 2022, unpaid arrears amounting to $3,704,098 have accrued between the years 2010 and 2022. The Conference should make a decision regarding these unpaid arrears.

III. Status of the general trust fund

13. Pursuant to decision 13/4, the implementation of Conference activities is funded by the interest generated by the trust fund and the remainder of the principal that is not invested. However, the interest earned on the trust fund and the contributions received during the reporting period have been minimal and this is no longer sustainable for the implementation of the Conference activities.

14. Contributions received from member States during the period 2019–2021 amounted to US dollars 908,325 with the interest generated by the trust fund over the same period totalling US dollars 112,415.21. Total income for the biennium 2019–2021, therefore, amounted to US dollars 1,020,740.21.

15. Limited financial support from development partners was received during the reporting period to cover some of the activities undertaken. The Executive Director of the United Nations Environment Programme continued to make resources available through several United Nations Environment Programme projects to cover the cost of some Conference related activities.

16. The United Nations Environment Programme, as the Conference secretariat, continues to manage the trust fund, which is audited together with other United Nations Environment Programme trust funds. The most recent audit undertaken in the United Nations Environment Programme did not have specific recommendations for the attention of the Conference. However, a concern was raised regarding the high level of outstanding contributions to the trust fund that have accrued since the year 2010. The secretariat was requested to closely engage member States in an effort to have these arrears cleared.

17. The interim statement of financial performance for the year ended 31 December 2021, as well as for the period from January to June 2022, together with the interest allocation report as of 31 December 2021, are set out in Annex I and Annex II to the present note. The status of member States contributions to the general trust fund as of 30 June 2022 is shown in Annex III.

IV. Considerations by the Conference at the resumed eighteenth session

18. The unpaid contributions by member states continues to accrue with the arrears amounting to $3,704,098 having accrued between 2010 and June 2022. These unpaid arrears cannot continue to be reflected in the books of the general trust fund every year with no indication as to when they will be cleared. As noted above, the secretariat has been tasked by the United Nations Board of Auditors to closely engage member States in an effort to ensure that these arrears are paid.

19. The Constitution provides that pledges of contributions to the trust fund shall be made at each ordinary session of the Conference. At the resumed eighteenth session, member states that have unpaid arrears are invited to make proposals on how they intend to settle their arrears and the secretariat to follow up to ensure that the proposals are fulfilled.

20. The Conference is invited to make further directions regarding contributions to the trust fund, including by adopting a decision that all member States should come to future ordinary sessions with formal pledges to the general trust fund.

21. The Conference is invited to make any other appropriate decision at its resumed eighteenth session that will encourage all member States to meet their obligations with regard to contributions to the general trust fund of the Conference.

Annex I

Interim statement of financial performance for the year ended 31 December 2021, as well as for the period from January to June 2022

1000/32AML - TF African Ministerial Cf Est AMCEN

MF-32AML-000002 - AM50101087 (Sub-project of CP50101008) -

Donor : 1499999030 - GROUP OF SPONSORS

Interim Certified Financial Statements (IMIS + Umoja) for the period ended 30 June 2022

(Expressed in US dollars)

	Cumulative to 31 December 2021	For the period from 01 January 2022 to 30 June 2022	Cumulative to 30 June 2022
Income			
Contributions received	4,768,785.37	207,855.05	4,976,640.42
Transfers from/(to) Grant [a]	(100,000.00)	-	(100,000.00)
Total Income	**4,668,785.37**	**207,855.05**	**4,876,640.42**
Expenditures			
Staff and other personnel cost	58,616.61	28.13	58,644.74
Equipment, Vehicles and Furniture	81.07	3,230.00	3,311.07
Contractual Services	18,727.43	19,675.80	38,403.23
Travel	950,893.26	110,854.84	1,061,748.10
Transfers and Grants	-	-	-
General Operating and Other Direct Costs	588,707.48	-	588,707.48
Total direct expenditures	**1,617,025.85**	**133,788.77**	**1,750,814.62**
Indirect Support Costs (United Nations) [b]	210,213.25	17,392.54	227,605.79
Total indirect support costs	**210,213.25**	**17,392.54**	**227,605.79**
Total expenditures	**1,827,239.10**	**151,181.31**	**1,978,420.41**
Net excess/(shortfall) income over expenditure	**2,841,546.27**	**56,673.74**	**2,898,220.01**
Exchange rate (loss)/gain	(8,495.73)	-	(8,495.73)
Available Balance	**2,833,050.54**	**56,673.74**	**2,889,724.28**

[a] Transfer out to grant RI-32NFL-000156

[b] Indirect Support Costs (United Nations) has been manually adjusted in lieu of pending full PSC batch run.

Certified by: _____ Date: 11/08/2022

Stephen Ndeti
Fund Management Officer
UN Environment Programme

Cleared by: _____ Date: 09/08/22

Miriam Nanyinga
Chief, Finance Operations
BFMS, UNON

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

Approved by: _____ Date: _____

Kathleen Cravalle
Chief, Financial Management Services
UN Environment Programme

Annex II

Interest allocation report as at 31 December 2021

AM50101087 (Sub-project of CPS0101008) -

Donor: 1400000030 - GROUP OF SPONSORS

Interest allocation report as at 31 December 2021

Fund: 32AML

Grant	**MI-32AML-000002 [IMIS Project Code 2317]**
Agreement Contribution	**4,248,525.44**
Agreement Period	**2013-2026**

Period of allocation	Average proportion of grant cash balance in fund over the allocation period	Interest Income from Cash Main Pool attributable at fund level (including unrealized gains/losses)	Interest Income from Cash Main Pool attributable at grant level (including unrealized gains/losses)
2013	100.00%	118,065.68	**118,065.68**
2014	100.00%	20.24	**20.24**
2nd Half of 2015	97.95%	4,247.22	**4,160.13**
1st Half of 2016	98.92%	20,164.80	**19,947.34**
2nd Half of 2016	98.36%	1,391.50	**1,368.70**
1st Half of 2017	97.86%	16,893.26	**16,531.93**
2nd Half of 2017	97.26%	17,368.93	**16,893.12**
1st Half of 2018	96.44%	18,572.96	**17,911.49**
2nd Half of 2018	95.27%	30,847.23	**29,388.66**
1st Half of 2019	94.44%	36,533.44	**34,503.04**
2nd Half of 2019	93.22%	28,610.73	**26,669.92**
1st Half 2020	91.97%	37,689.03	**34,662.84**
2nd Half 2020	91.57%	6,273.99	**5,745.08**
1st Half 2021	91.67%	2,328.43	**2,134.43**
2nd Half 2021	91.77%	979.59	**898.93**
Total		**339,987.03**	**328,901.53**

Approved by: for [signature]
Miriam Nanyonga
Chief of Financial Reporting Unit
BFMS, Nairobi

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

Date: 07/08/22

Annex III

Status of member States' contributions to the general trust fund as at 30 June 2022

General Trust Fund for the African Ministerial Conference on the Environment (32AML)

Status of contributions as at 30 June 2022

(United States dollars)

	Country	Total minimum annual contributions from year 2010 to 2022	Contributions received in 2010	Contributions received in 2011	Contributions received in 2012	Contributions received in 2013	Contributions received in 2014	Contributions received in 2015	Contributions received in 2016	Contributions received in 2017	Contributions received in 2018	Contributions received in 2019	Contributions received in 2020	Contributions received in 2021	Contributions received in 2022	Total contributions received	Unpaid balance
1	Algeria	120 000					40 000		19 970	10 000	20 030					**90 000**	30 000
2	Angola	120 000					40 000	10 000				40 000				**90 000**	30 000
3	Benin	120 000								9 764		90 428				**100 193**	19 807
4	Botswana	120 000		10 026		20 000	10 000	10 000							10 000	**60 026**	59 974
5	Burkina Faso	120 000		6 540	5 646	5 858										**18 044**	101 956
6	Burundi	120 000				573										**573**	119 427
7	Cameroon	120 000														**0**	120 000
8	Cabo Verde	120 000														**0**	120 000
9	Central African Republic	120 000														**0**	120 000
10	Chad	120 000														**0**	120 000
11	Comoros	120 000														**0**	120 000
12	Congo	120 000								19 476						**19 476**	100 524
13	Côte d'Ivoire	120 000						50 000		548						**50 548**	69 452
14	Democratic Republic of the Congo	120 000			10 000											**10 000**	110 000
15	Djibouti	120 000														**0**	120 000
16	Egypt	120 000		10 000	10 000	10 000	10 000	10 000		20 000		10 000		20 000		**100 000**	20 000
17	Equatorial Guinea	120 000											100 000			**100 000**	20 000
18	Eritrea	120 000														**0**	120 000
19	Ethiopia	120 000						40 000	0	30 000		10 000	10 000			**90 000**	30 000
20	Gabon	120 000		10 075								77 561				**87 636**	32 364
21	Gambia	120 000		500	500		3 000	6 000								**10 000**	110 000
22	Ghana	120 000							30 000	30 000	10 000	28 320		1 636		**99 956**	20 044
23	Guinea	120 000				30 000										**30 000**	90 000
24	Guinea-Bissau	120 000										7 000				**7 000**	113 000
25	Kenya	120 000		10 000		10 000		10 000		50 000		20 000				**100 000**	20 000
26	Lesotho	120 000			9 975	20 000	10 000	10 000	10 000							**59 975**	60 025

	Country	Total minimum annual contributions from year 2010 to 2022	Contributions received in 2010	Contributions received in 2011	Contributions received in 2012	Contributions received in 2013	Contributions received in 2014	Contributions received in 2015	Contributions received in 2016	Contributions received in 2017	Contributions received in 2018	Contributions received in 2019	Contributions received in 2020	Contributions received in 2021	Contributions received in 2022	Total contributions received	Unpaid balance
27	Liberia	120 000				19 950				30 000		24 753				**74 703**	45 297
28	Libya	120 000														**0**	120 000
29	Madagascar	120 000		9 074					30 825	51 320			10 000			**101 219**	18 781
30	Malawi	120 000												4 603		**4 603**	115 397
31	Mali	120 000		10 508								9 375				**19 883**	100 117
32	Mauritania	120 000												108 669		**108 669**	11 331
33	Mauritius	120 000	17 732	10 000	10 000	10 000	10 000	10 000	10 000	20 000		10 000	10 000	10 000		**127 732**	-7 732
34	Morocco	120 000		9 681	10 040		10 000	9 906	10 059	10 000		10 000	10 993	20 000	10 000	**110 679**	9 321
35	Mozambique	120 000		10 000	10 000	10 000	10 000			10 000		20 000	10 000			**80 000**	40 000
36	Namibia	120 000			10 000	10 000	10 000	10 000	10 000	10 000	10 000		10 000			**80 000**	40 000
37	Niger	120 000														**0**	120 000
38	Nigeria	120 000				40 000										**40 000**	80 000
39	Rwanda	120 000		10 000		10 000	20 000	10 000		20 000	10 000	20 000		15 025		**115 025**	4 975
40	Sao Tome and Principe	120 000														**0**	120 000
41	Senegal	120 000														**0**	120 000
42	Seychelles	120 000	50 000	10 000	10 000							30 000				**100 000**	20 000
43	Sierra Leone	120 000				10 000	30 000	20 312	9 980	9 708						**80 000**	40 000
44	Somalia	120 000														**0**	120 000
45	South Africa	120 000		10 000		110 000	10 000	10 000	10 000	10 000	10 000	10 000	10 000	10 000		**200 000**	-80 000
46	South Sudan	120 000														**0**	120 000
47	Sudan	120 000														**0**	120 000
48	Swaziland/ eSwatini	120 000		20 000	10 000		20 000						40 000			**90 000**	30 000
49	Togo	120 000				20 000										**20 000**	100 000
50	Tunisia	120 000		10 000		10 000	10 000	10 000		20 000	10 000					**70 000**	50 000
51	Uganda	120 000	10 000	10 000											100 000	**120 000**	0
52	United Republic of Tanzania	120 000												89 962		**89 962**	30 038
53	Zambia	120 000														**0**	120 000
54	Zimbabwe	120 000	10 000						5 000	5 000						**20 000**	100 000
	Total	**6 480 000**	**87 732**	**166 404**	**96 161**	**346 382**	**243 000**	**226 218**	**145 834**	**365 816**	**70 030**	**417 437**	**210 993**	**279 895**	**120 000**	**2 775 902**	**3 704 098**
Number of countries making contributions			**4**	**17**	**11**	**17**	**15**	**15**	**11**	**19**	**6**	**16**	**9**	**9**	**3**	**39**	