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**Annual subcommittee meeting of
the Committee of Permanent Representatives
to the United Nations Environment Programme
Twelfth meeting**
Nairobi, 1-5 September 2025
10:00 - 13:00 and 15:00 - 18:00
Conference room 2 (in person) and Microsoft Teams (online)
Agenda item 5 of the provisional agenda

This draft decision, entitled “*Draft decision on the management of trust funds and earmarked contributions*” has been prepared by the Secretariat, at the request of the Committee of the Permanent Representatives, for the consideration and possible guidance by the members of the Committee.

Draft decision on the management of trust funds and earmarked contributions

The United Nations Environment Assembly,

Having considered the note by the Executive Director of the United Nations Environment Programme on management of trust funds and earmarked contributions,

1. *Notes* that, in line with the Financial Regulations and Rules of the United Nations, the United Nations Environment Programme carries out the functions of administering trust funds based on the principle of full cost recovery of administrative costs.
2. *Recalls and reiterates* Governing Council decision 18/44, in which the Governing Council requested donors to the trust funds to abide strictly by the terms of reference of the trust funds.
3. *Notes* with concern the risks that trends in funding conditionalities pose to the independence, impartiality, and neutrality of the United Nations Environment Programme, as well as to the efficiency of its operations and mandate delivery; and emphasizes the importance of upholding the Single Audit Principle across the United Nations system.
4. *Encourages* the Executive Director, in collaboration with relevant United Nations entities, to support system-wide efforts to enhance coherence and transparency in the application of conditionalities in funding agreements, including through the development of coordinated guidelines for information-sharing and joint responses to complex donor requirements.
5. *Notes and approves* the establishment of the following trust fund:
 - (a) GBF – General trust fund to support the activities of the Global Biodiversity Framework, financed by the Global Environment Facility (GEF), with no fixed expiry date.
6. *Notes* its decision 6/6, in which it decided that the extension of trust funds is an administrative matter that falls under the delegation of the Executive Director and hence will, as of the seventh session of the Environment Assembly, no longer require a decision by Member States.
7. *Recalling* its decision 3/3, in which it requested the Executive Director, in consultation with the relevant parties and/or donors, as appropriate and in accordance with the terms of the respective agreement/fund, to decide on reassigning the balances in inactive trust funds when the activities for which they were established had ended, with a view to supporting the implementation of appropriate subprogrammes of the agreed programme of work,
8. *Notes with appreciation* the progress made in the implementation of decision 3/3 through the closure of the inactive trust funds and the reassignment of the balances to the relevant activities.
9. *Notes and approves* the closure of the following trust funds since UNEA-3:
 - (a) CIL - Technical Cooperation Trust Fund to Support the Implementation of the Strategic Plan for Remediation Activities Following the Toxic Waste Incident in Abidjan, Cote d'Ivoire, closed in 2019;
 - (b) CSL - Technical Cooperation Trust Fund for the Provision of Senior Professional Officer to UNEP (Financed by the Government of Canada), closed in 2019;
 - (c) CWL - General Trust Fund for the African Ministers' Council on Water (AMCOW), closed in 2019;

(d) DNL - Technical Cooperation Trust Fund in Support of the Network for Environmental Training at Tertiary Level in Asia and the Pacific (NETTLAP) (Financed by the Government of Denmark), closed in 2022;

(e) EBL - General Trust Fund for the Service for Implementing National Biodiversity Strategies and Action Plans, closed in 2022;

(f) EEL - General Trust Fund for Environmental Emergencies, closed in 2019;

(g) EGL - General Trust Fund to Establish a Secretariat for the Environment Management Group in the International Environment House, Geneva, closed in 2019;

(h) ELL - Technical Cooperation Trust Fund to Strengthen the Institutional and Regulatory Capacity of Developing Countries in Africa (Financed by the Government of the Netherlands), closed in 2019;

(i) FEL - UNEP Environment Support Budget (Internal trust fund of the legacy system), closed in 2024;

(j) GAL - Technical Cooperation Trust Fund for UNEP's Implementation of Activities Funded by the United Nations International Partnership Trust Fund (UNFIP), closed in 2019;

(k) GIL - Technical Cooperation Trust Fund to Provide Experts to the UNEP/GRID (Financed by the Government of the United States of America), closed in 2019;

(l) GWL - Technical Cooperation Trust Fund for the Provision of Support to the Global International Waters Project (Financed by the Government of Finland), closed in 2022;

(m) IPL - Technical Cooperation Trust Fund to Assist the Implementation of the Montreal Protocol on Substances that Deplete the Ozone Layer in Developing Countries (Financed by the Government of Sweden), closed in 2019;

(n) JAL – Technical Cooperation Trust Fund for the Action Plan Caribbean Environmental Programme in Jamaica, closed in 2019;

(o) LAL - General Trust Fund in Support of the Lusaka Agreement Task Force on Co-operative Enforcement Operations Directed at Illegal Trade in Wild Fauna and Flora, Closed in 2019;

(p) PUL - Technical Cooperation Trust Fund to Support the UNEP Executive Director's Implementation of Personnel, closed in 2022;

(q) QSL - Technical Cooperation Trust Fund in support of African Eurasian Waterbirds Agreement, closed in 2022;

(r) RCL - General Trust Fund in Support of the Implementation of Governing Council Decisions in the North American Region, closed in 2022;

(s) RUL - Technical Cooperation Trust Fund in Support of Meetings of Sub-Committees or Working Groups on Programmatic and Administrative Reform of UNEP (Financed by the Government of the United States of America), closed in 2022;

(t) SAL - Trust Fund for the Financing of the New International Environment Prize (Sasakawa Environment Prize) , closed in 2019;

(u) TAL - Technical Cooperation Trust Fund for Provision of Junior Professional Officers (Financed by the Government of Austria) , closed in 2019;

(v) UCL - Technical Cooperation Trust Fund for the Enhancement of Cooperation Between UNEP and United Nations Compensation Commission (UNCC) in the Implementation of the United Nations Security Council Resolution 687 (1991), (Financed by UNCC), closed in 2019;

(w) VML - Technical Cooperation Trust Fund to Assist Developing Countries to Take Action for the Protection of the Ozone Layer Under the Vienna Convention and Montreal Protocol (Financed by the Government of Finland), closed in 2019.