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Action Plan**
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24th Meeting of the Contracting Parties to the
Convention for the Protection of the Marine Environment
and the Coastal Region of the Mediterranean and its Protocols

Cairo, Egypt, 2-5 December 2025

Agenda Item 5: Ministerial Session

Statement of Account for the Financial Period, as per Procedure 5.2 of the Financial Rules and Procedures for the Funds of the Barcelona Convention

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UNEP/MAP
Athens, 2025

Note by the Secretariat

The purpose of this document is to present the status of the financial implementation of the Programme of Work (PoW) and Budget 2022-2023, approved by the 22nd Meeting of the Contracting Parties to the Barcelona Convention held in Antalya, Türkiye, in December 2021. The present document is based on the one presented at the MAP Focal Points Meeting in September 2025 as Information Document UNEP/MED WG.620/Inf.4 “Report on the Financial Implementation of the PoW 2022–2023 and PoW 2024–2025” (in English only), with the addition of the Financial Statements for the years ended 31 December 2022 and 31 December 2023.

For the biennium 2022-2023, actual expenditures and commitments were extracted from UMOJA through the Umoja Analytics based on the respective budget structure for the biennium 2022-2023, as well as the expenses reported by the RACs. For the Grants related to the EU Discretionary Contribution and to the Greek Host Country Contribution and for the Assessed Ordinary Contributions Trust Fund. The data were retrieved and categorized based on the respective budget structure for the biennium 2022-2023.

UNEP/MAP ACCOUNTS FOR THE BIENNIUM 2022-2023TABLE 1: SUMMARY TABLE OF EXPENDITURE FOR THE BIENNIUM 2022-2023
AGAINST BUDGET APPROVED BY THE CONTRACTING PARTIES

Projects	Approved Budget 2022-2023 in USD	Revised Budget 2022-2023 in USD	Consumed Budget 2022 - 2023 in USD	Rate of Expenditure against Approved Budget	Rate of Expenditure against Revised Budget
COORDINATING UNIT	4,908,066	4,908,066	4,021,176	82%	82%
MED POL	2,595,701	2,595,701	1,983,240	76%	76%
<u>Regional Activity Centres:</u>					
REMPEC/IMO	2,248,002	2,248,002	2,045,606	91%	91%
PB/RAC	1,729,003	1,729,003	1,725,881	99%	99%
PAP/RAC	1,623,705	1,623,705	1,450,245	94%	94%
SPA/RAC	1,500,109	1,500,109	1,459,849	97%	97%
INFO/RAC	656,033	656,033	656,033	100%	100%
SCP/RAC	667,053	667,053	476,170	71%	71%
SUB TOTAL (CU+MEDPOL+RACs)	15,927,672	15,927,672	14,017,930	88%	88%
Programme Support Costs	1,735,660	1,735,660	1,348,785		
GRAND TOTAL (CU+MEDPOL+RACs)	17,663,322	17,663,322	15,316,715		
<u>Host Country Agreement with Greece (2022-2023)</u>	800,000	800,000	523,519	66%	66%

Footnotes:

1. The 2022-2023 budget was approved in EUR at the COP22 held in December 2021. In this Project Document, the MTF and the EU Discretionary Contribution amounts are converted from EUR to USD at the UN Operational Rate of Exchange effective included in the COP Decision IG.25/19 which adopted the POW and Budget (USD 1 = EUR 0,862), while the Greek Host Country Contribution is expressed in USD at the amount of USD 400,000 (annually). The Programme Support Costs (PSC) rate applied to the MTF Ordinary Contributions is 13%, the PSC rate applied to the EC Discretionary Contribution is 4.5%, while no PSC is applied to the Greek Host Country Contribution. For REMPEC budget, the PSC rate of 13% is shared between UNEP (6.5%) and IMO (6.5%).
2. The COP 22 approved budget for the Secretariat (MTF/EU Discr. Contr.), amounts to a total of EUR 4,199,435 for the COORDINATING UNIT and EUR 2,217,471 for the MEDPOL.
3. The EU Discretionary Contribution of EUR 1,383,953 is included with an amount of EUR 1,324,357 net of the 4.5% PSC amount of EUR 59,596. The latter amount is considered in the PSC Total.
4. The biennial budget of USD 800,000 as reflected in the Host Country Agreement with Greece and approved by the COP for the biennium 2022-2023 at the amount of EUR 689,600 applying the exchange rate of 1 USD = 0.862 (reference to UNEP/MED IG.25/27, Page 856, Overview of Income and Commitments). The amount received and recorded in UNEP's accounts is USD 775,009.97.
5. For RACs, the approved budget is converted from EUR to USD at the exchange rate 1 USD = 0.862, which is the exchange rate used for the conversion of amounts in the respective Legal Instruments between UNEP/MAP and RACs, for the biennium 2022 – 2023
6. The approved budget for REMPEC/IMO, as presented above, includes PSC (6.5%) for IMO of USD 15,045 (EUR 137,202), which is therefore not included in the MAP Programme Support Costs indicated on the table.
7. The PSC of expenditure is reflected as recorded in Umoja
8. The figures presented in this “budget delivery report” could be different from the IPSAS based annual financial statements because this report does not take some of the IPSAS provisions into account, such as the Allowance for Doubtful Accounts.

UNEP/MAP COORDINATING UNIT for the Mediterranean Action Plan and Secretariat of the Barcelona Convention and its Protocols:

TABLE 2:
COORDINATING UNIT TABLE OF MAIN ACTIVITY EXPENDITURE FOR THE BIENNIUM 2022 – 2023
AGAINST BUDGET APPROVED BY THE CONTRACTING PARTIES

COORDINATING UNIT ACTIVITIES and POSTS/OPERATIONAL COSTS 2022 -2023					
OUTCOME	Description	Approved Budget 2022-2023 in USD	Revised Budget 2022-2023 in USD	Consumed Budget 2022 in USD	Consumed Budget 2023 in USD
OUTCOME 5.1	Effective Implementation and Enforcement by the Contracting Parties of the Barcelona Convention, its Protocols, MAP Policies, including Ecosystem Approach related COP decisions, the MSSD and Programmes of Measures achieved at regional and national levels	17,402	17,402	-	-
OUTCOME 5.2	Systemic strengthening and effective functioning and delivery of MAP decision-making and advisory bodies ensured, and efficiency enhanced with new digital approaches	1,059,621	1,059,621	148,304	734,981
OUTCOME 5.4	Enhanced partnerships and multi-stakeholder engagement, including with the private sector and science policy interface	13,253	13,253	4,334	8,831
OUTCOME 7.1	Stakeholders and policy makers properly informed about the state of the Mediterranean Sea and coast and aware of the environmental priority issues	10,911	10,911	-	10,910
OUTCOME 7.2	Citizen and general public awareness and outreach raised through citizen science and digital campaigns	43,724	43,724	5,590	39,115
OUTCOME 7.3	Towards a digital transformation: use of digital technologies to improve networking and MAP visibility	4,849	4,849	-	- 1,888
CU Activities SUBTOTAL:		1,149,760	1,149,760	158,228	795,725
Implementation Rate:				953,954	
				%	82.97
Posts and Operational Costs:					
P-Staff CU		2,933,227	2,933,227	1,021,894	1,193,897
G-Staff CU		616,261	616,261	310,614	345,011
Other Operational Costs		208,818	208,818	109,134	86,672
CU Staff and Operational SUBTOTAL:		3,758,306	3,758,306	1,441,643	1,625,580

			3,067,223	
Implementation Rate:			%	81.61
HCA Operational Office Costs:				
HCA Office & Operational Support	800,000	800,000	329,548	329,548
HCA Operational Office Costs SUBTOTAL:	800,000	800,000	330,809	192,710
			523,519	
Implementation Rate:			%	65.44
CU Posts and Operational Costs & Operational Office Costs SUBTOTAL (HCA not included):	4,908,066	4,021,176	1,599,871	2,421,305
			4,021,176	
Implementation Rate:			%	81.93
CU GRAND TOTAL (HCA included):	5,708,066	5,708,066	1,930,680	2,614,015
			4,544,695	
Implementation Rate:			%	79.62

Footnotes:

1. The approved budget is converted from EUR to USD at the UN Operational Rate of Exchange effective on December 2021 (USD 1 = EUR 0.862), which is the rate used for the conversion of amounts in the respective Project Documents.
2. The biennial budget of USD 800,000 is as reflected in the Host Country Agreement with Greece and approved by the COP for the biennium at the amount of EUR 689,600 applying the exchange rate of 1 USD = 0.862 (reference to UNEP/MED IG.25/27, Page 856, Overview of Income and Commitments). The amount received and recorded in UNEP's accounts is USD 775,009.97

UNEP/MAP MED POL Programme for the Assessment and Control of Pollution in the Mediterranean Region:

TABLE 3:
MED POL TABLE OF MAIN ACTIVITY EXPENDITURE FOR BIENNIUM 2022–2023 AGAINST BUDGET
APPROVED BY THE CONTRACTING PARTIES

MEDPOL ACTIVITIES and POSTS/OPERATIONAL COSTS 2022-2023					
OUTCOME	Description	Approved Budget 2022-2023 in USD	Revised Budget 2022-2023 in USD	Consumed Budget 2022 in USD	Consumed Budget 2023 in USD
OUTCOME 1.1	Strategies and Action plan addressing marine litter and plastics developed and implemented through comprehensive, coherent and collaborative approaches	30,308	30,308	11,426	16,119
OUTCOME 1.2	A holistic and efficient response to land and sea-based pollution, as a part of overall Ecosystem Approach policy for the Mediterranean, (chemicals, contaminants, eutrophication, noise, oil and emerging pollution) for a sustainable Mediterranean coastal and marine ecosystem is implemented	266,705	266,705	148,918	88,428
OUTCOME 5.2	Systemic strengthening and effective functioning and delivery of MAP decision-making and advisory bodies ensured, and efficiency enhanced with new digital approaches	58,005	58,005	0	49,267
OUTCOME 6.2.	Science-based IMAP, foresight and other assessments and assessment tools for strengthened science-policy interface and decision making	242,460	242,460	62,222	166,783
OUTCOME 6.3.	IMAP implementation and Environment and Development Observation provide updated and quality assured data in support of decision-making by Contracting Parties and assessment of GES.	185,614	185,614	91,200	86,138
MEDPOL Activities SUBTOTAL:		783,092	783,092	313,766	406,735
				720,502	
Implementation Rate:				%	92.01
Posts and Operational Costs:					
P-Staff MED POL		1,453,188	1,453,188	446,891	613,306
G-Staff MED POL		255,015	255,015	85,672	66,359
Travel MEDPOL		104,406	104,406	20,132	30,387
MEDPOL Posts and Operational Costs SUBTOTAL:		1,812,609	1,812,609	552,695	710,052
				1,262,747	
Implementation Rate:				%	69.66
MEDPOL GRAND TOTAL:		2,595,701	2,595,701	866,641	1,116,779
				1,983,248	
Implementation Rate:				%	76.41

Footnotes:

1. The approved budget is converted from EUR to USD at the UN Operational Rate of Exchange effective on December 2021 (USD 1 = EUR 0.862), which is the rate used for the conversion of amounts in the respective Project Documents.

REGIONAL ACTIVITY CENTRES:**1. REMPEC: Regional Marine Pollution Emergency Response Centre for the Mediterranean Sea, (REMPEC/IMO), Valletta, Malta**

TABLE 4:

REMPEC					
OUTCOME	Description	Approved Budget 2022-2023 in USD	Revised Budget 2022-2023 in USD	Consumed Budget 2022 in USD	Consumed Budget 2023 in USD
OUTCOME 1.1.	Strategies and Action plan addressing marine litter and plastics developed and implemented through comprehensive, coherent and collaborative approaches	0	0	0	0
OUTCOME 1.2.	A holistic and efficient response to land and sea-based pollution, as a part of overall Ecosystem Approach policy for the Mediterranean, (chemicals, contaminants, eutrophication, noise, oil and emerging pollution) for a sustainable Mediterranean coastal and marine ecosystem is implemented	165,893	165,893	52,989	66,492
OUTCOME 1.4.	One Health approach developed and implemented, linking human and ecosystems health with pollution reduction and prevention, taking into account lessons learnt from the COVID-19 pandemic	37,123	37,123	0	1,412
OUTCOME 2.4.	Non-indigenous species introductions minimized and introduction pathways under control	67,285	67,285	14,596	58,698
OUTCOME 3.2.	Nature-based, technical solutions promoting prevention or reduction of the impact of climate change on coastal and marine ecosystems and increase resilience to climatic variability and change	0	0	0	0
OUTCOME 4.4.	Measures defined within the Mediterranean Offshore Action Plan applied at regional level and by each Contracting Party within their jurisdiction to ensure the safety of offshore activities and reduce their potential impact on the marine environment and its ecosystem	174,013	174,013	0	136,994
OUTCOME 5.1.	Effective Implementation and Enforcement by the Contracting Parties of the Barcelona Convention, its Protocols, MAP Policies, including Ecosystem Approach related COP decisions, the MSSD and Programmes of Measures achieved at regional and national levels	31,323	31,323	12,878	27,180
OUTCOME 5.2.	Systemic strengthening and effective functioning and delivery of MAP decision-making and advisory bodies ensured, and efficiency enhanced with new digital approaches	73,086	73,086	0	96,999
OUTCOME 5.4	Enhanced partnerships and multi-stakeholder engagement, including with the private sector and science policy interface	78,886	78,886	50,934	22,116
OUTCOME 6.3	IMAP implementation and Environment and Development Observation provide updated and quality assured data in support of decision-making by Contracting Parties and assessment of GES.	0	0	0	0
OUTCOME 7.2	Citizen and general public awareness and outreach raised through citizen science and digital campaigns 43,000	6,961	6,961	3,480	3,362
ACTIVITIES COSTS SUBTOTAL:		634,571	634,571	134,877	413,252
				548,129	

Posts	Administrative Support	1,287,637	1,287,637	614,947	613,627
Operating Costs	Administrative Support	188,593	188,593	39,896	104,157
IMO PSC	IMO PSC	137,202	137,202	51,332	73,517
POSTS/OPERATING COSTS SUBTOTAL:		1,613,432	1,613,432	706,175	791,301
				1,497,476	
ACTIVITIES, POSTS/OPERATING COSTS TOTAL:		2,248,003	2,248,003	841,052	1,204,554
				2,045,606	
Implementation Rate:				%	91.40

Footnotes:

1. The approved budget is converted from EUR to USD at the exchange rate 1 USD = 0.862, which is the exchange rate used for the conversion of the amounts in the respective Letter of Agreement (LOA) between UNEP and IMO.

2. PB/RAC: PLAN BLEU Regional Activity Centre for the Mediterranean Sea, France

TABLE 5:

PLAN BLEU / PB-RAC					
Output/ Activities	Description	Approved Budget 2022-2023 in USD	Revised Budget 2022-2023 in USD	Consumed Budget 2022 in USD	Consumed Budget 2023 in USD
OUTCOME 1.2.	A holistic and efficient response to land and sea-based pollution, as a part of overall Ecosystem Approach policy for the Mediterranean, (chemicals, contaminants, eutrophication, noise, oil and emerging pollution) for a sustainable Mediterranean coastal and marine ecosystem is implemented	17,401	17,401	0	17,401
OUTCOME 1.4.	One Health approach developed and implemented, linking human and ecosystems health with pollution reduction and prevention, taking into account lessons learnt from the COVID-19 pandemic	0	0	0	0
OUTCOME 2.1.	Ecosystem resilience improved through restoration of those with best regeneration potential	8,121	8,121	7,391	715
OUTCOME 3.2.	Nature-based, technical solutions promoting prevention or reduction of the impact of climate change on coastal and marine ecosystems and increase resilience to climatic variability and change.	46,404	46,404	610	45,881
OUTCOME 3.3.	Better understanding and knowledge of climate change and its impacts on environment and development	29,002	29,002	13,817	15,184
OUTCOME 4.2.	Sustainable Blue and Green Economy tools and approaches in the context of Sustainable Development and MSSD implementation	46,402	46,402	11,605	34,797
OUTCOME 4.3.	Innovative environmental management and economic instruments implemented for the protection and efficient use of coastal and marine resources	29,002	29,002	2,160	26,167

OUTCOME 5.1.	Effective Implementation and Enforcement by the Contracting Parties of the Barcelona Convention, its Protocols, MAP Policies, including Ecosystem Approach related COP decisions, the MSSD and Programmes of Measures achieved at regional and national levels	29,002	29,002	1,011	25,391
OUTCOME 5.2	Systemic strengthening and effective functioning and delivery of MAP decision-making and advisory bodies ensured, and efficiency enhanced with new digital approaches	46,403	46,403	0	45,428
OUTCOME 5.3.	Policy coherence and complementarity ensured among relevant work at global, regional and national levels and among MAP-Barcelona Convention system's policy and regulatory instruments	0	0	0	0
OUTCOME 5.4.	Enhanced partnerships and multi-stakeholder engagement, including with the private sector and science policy interface	17,401	17,401	1,986	15,265
OUTCOME 6.1.	Inclusive and participatory foresight activities conducted at regional and national and local levels, with associated capacity-building	104,409	104,409	50,816	53,593
OUTCOME 6.2.	Science-based IMAP, foresight and other assessments and assessment tools for strengthened science-policy interface and decision making	20,881	20,881	1,252	19,629
OUTCOME 6.3.	IMAP implementation and Environment and Development Observation provide updated and quality assured data in support of decision-making by Contracting Parties and assessment of GES.	58,005	58,005	21,286	36,720
OUTCOME 7.1.	Stakeholders and policy makers properly informed about the state of the Mediterranean Sea and coast and aware of the environmental priority issues	23,202	23,202	1,670	21,532
ACTIVITIES COSTS SUBTOTAL:		493,036	493,036	125,761	364,223
				489,984	
Posts	Administrative Support	1,190,256	1,190,256	473,437	716,770
Operating Costs	Administrative Support	45,706	45,706	26,068	19,622
POSTS/OPERATING COSTS SUBTOTAL:		1,235,962	1,235,962	499,505	736,392
				1,235,897	
ACTIVITIES, POSTS/OPERATING COSTS TOTAL:		1,728,997	1,728,997	625,266	1,100,615
				1,725,881	
Implementation rate:				%	99,82

Footnotes:

1. The approved budget is converted from EUR to USD at the exchange rate 1 USD = 0.862, which is the exchange rate used for the conversion of amounts in the respective Project Cooperation Agreement (PCA) between UNEP/MAP and RAC.

3. PAP/RAC: Priority Actions Programme Regional Activity Centre, Split, Croatia

TABLE 6:

TABLE 6: PAP-RAC					
Outcome	Description	Approved Budget 2022-2023 in USD	Revised Budget 2022-2023 in USD	Consumed Budget 2022 in USD	Consumed Budget 2023 in USD
OUTCOME 3.1.	Legal, policy and institutional framework strengthened at the regional and national level to efficiently address climate change related challenges (flooding, erosion, land degradation, pollution, disasters etc.)	40,603	40,603	0	37,268
OUTCOME 4.1.	Sustainability of coastal and marine resources achieved through the synergetic implementation of planning and management approaches, including the adequate consideration of Land-Sea Interactions (LSI)	290,023	290,023	62,885	181,449

OUTCOME 5.2.	Systemic strengthening and effective functioning and delivery of MAP decision-making and advisory bodies ensured, and efficiency enhanced with new digital approaches	46,404	46,404	36,533	8,239
OUTCOME 5.5.	Coordinated approaches implemented to strengthen public institution capacities for the implementation of the Barcelona Convention and its Protocols	27,842	27,842	3,170	29,015
OUTCOME 6.2.	Science-based IMAP, foresight and other assessments and assessment tools for strengthened science-policy interface and decision making	58,005	58,005	33,548	23,431
OUTCOME 7.1.	Stakeholders and policy makers properly informed about the state of the Mediterranean Sea and coast and aware of the environmental priority issues	27,842	27,842	8,843	22,059
ACTIVITIES COSTS SUBTOTAL:		490,719	490,719	108,446	383,498
				491,944	
Posts	Administrative Support	1,016,241	1,016,241	504,986	511,232
Operating Costs	Administrative Support	116,745	116,745	47,527	68,017
POSTS/OPERATING COSTS SUBTOTAL:		1,132,986	1,132,986	552,513	579,249
				1,131,762	
ACTIVITIES, POSTS/OPERATING COSTS TOTAL:		1,623,705	1,623,705	660,959	962,746
				1,623,705	
Implementation Rate:				%	100.00

Footnotes:

1. The approved budget is converted from EUR to USD at the exchange rate 1 USD = 0.862, which is the exchange rate used for the conversion of the amounts in the respective Project Cooperation Agreement (PCA) between UNEP/MAP and RAC.

4. SPA/RAC: Regional Activity Centre for Specially Protected Areas, Tunisia

TABLE 7:

TABLE 7: SPA-RAC					
Outcome	Description	Approved Budget 2022-2023 in USD	Revised Budget 2022-2023 in USD	Consumed Budget 2022 in USD	Consumed Budget 2023 in USD
OUTCOME 2.1.	Ecosystem resilience improved through restoration of those with best regeneration potential	23,201	23,201	9,861	10,891
OUTCOME 2.2.	Comprehensive, coherent Mediterranean network of well-managed MPAs and OECMs in place, expanded, effective and sustainable	92,807	92,807	10,382	56,415
OUTCOME 2.3.	Non-indigenous species introductions minimized and introduction pathways under control	150,813	150,813	19,375	137,780

OUTCOME 2.4.	A comprehensive coherent network of well managed MPAs, including SPAMIs, to achieve Aichi Target 11 in the Mediterranean set up and implemented.	52,204	52,204	27,979	27,431
OUTCOME 5.2.	Systemic strengthening and effective functioning and delivery of MAP decision-making and advisory bodies ensured, and efficiency enhanced with new digital approaches	145,010	145,010	-	147,656
OUTCOME 5.3.	Policy coherence and complementarity ensured among relevant work at global, regional and national levels and among MAP-Barcelona Convention system’s policy and regulatory instruments	11,600	11,600	3,130	3,502
OUTCOME 5.4.	Enhanced partnerships and multi-stakeholder engagement, including with the private sector and science policy interface	11,600	11,600	0	11,580
OUTCOME 5.5.	Coordinated approaches implemented to strengthen public institution capacities for the implementation of the Barcelona Convention and its Protocols	46,403	46,403	0	44,654
OUTCOME 6.2.	Enhanced partnerships and multi-stakeholder engagement, including with the private sector and science policy interface	46,402	46,402	7,961	39,489
OUTCOME 6.3.	NAPs for the conservation of Mediterranean endangered and threatened species and key habitats and on species introductions and invasive species developed/updated.	23,202	23,202	9,062	15,170
OUTCOME 7.1.	Stakeholders and policy makers properly informed about the state of the Mediterranean Sea and coast and aware of the environmental priority issues	17,401	17,401	17,401	0
OUTCOME 7.2.	National measures developed and implemented to strengthen the protection and the management of relevant marine and coastal sites, especially those containing threatened habitats and species (including deep-sea habitats).	11,601	11,601	4,074	7,774
OUTCOME 7.3.	Monitoring programmes for key species and habitats as well as invasive species, as provided for in the IMAP are developed and implemented, including on the effectiveness of marine and coastal protected areas, and on climate change impacts.	5,800	5,800	580	5,220
ACTIVITIES COSTS SUBTOTAL:		638,044	638,044	99,943	517,332
				617,275	
Posts	Administrative Support	763,341	763,341	366,764	374,177
Operating Costs	Administrative Support	98,717	98,717	43,268	58,364
POSTS/OPERATING COSTS SUBTOTAL:		862,058	862,058	410,032	432,542
				842,574	
ACTIVITIES, POSTS/OPERATING COSTS TOTAL:		1,500,102	1,500,102	509,976	949,873
				1,459,849	
Implementation Rate:				%	97.32

Footnotes:

1. The approved budget is converted from EUR to USD at the exchange rate 1 USD = 0.862, which is the exchange rate used for the conversion of the amounts in the respective Project Cooperation Agreement (PCA) between UNEP/MAP and RAC.

5. INFO/RAC: Regional Activity Centre for Information and Communication, Rome, Italy

TABLE 8:

INFO-RAC					
Outcome	Description	Approved Budget 2020-2021 in USD	Revised Budget 2020-2021 in USD	Consumed Budget 2020 in USD	Consumed Budget 2021 in USD
Outcome 5.1.	Effective Implementation and Enforcement by the Contracting Parties of the Barcelona Convention, its Protocols, MAP Policies, including Ecosystem Approach related COP decisions, the MSSD and Programmes of Measures achieved at regional and national levels.	11,600	11,600	5,800	5,800
Outcome 5.2.	Systemic strengthening and effective functioning and delivery of MAP decision-making and advisory bodies ensured, and efficiency enhanced with new digital approaches	40,03	40,603	0	40,603
Outcome 6.2.	Science-based IMAP, foresight and other assessments and assessment tools for strengthened science-policy interface and decision making.	23,202	23,202	0	23,202
Outcome 6.3.	IMAP implementation and Environment and Development Observation provide updated and quality assured data in support of decision-making by Contracting Parties and assessment of GES.	156,606	156,606	49,587	107,019
Outcome 7.1.	Stakeholders and policy makers properly informed about the state of the Mediterranean Sea and coast and aware of the environmental priority issues	46,403	46,403	10,032	36,371
Outcome 7.2.	Citizen and general public awareness and outreach raised through citizen science and digital campaigns	48,722	48,722	2,320	46,402
Outcome 7.3.	Towards a digital transformation: use of digital technologies to improve networking and MAP visibility	40,602	40,602	5,800	34,802
ACTIVITIES COSTS SUBTOTAL:		367,738	367,738	73,539	294,199
				367,738	
Posts	Administrative Support	247,680	247,680	96,287	151,393
Operating Costs	Administrative Support	40,604	40,604	0	40,604
POSTS/OPERATING COSTS SUBTOTAL:		288,284	288,284	96,287	191,997
				288,284	
ACTIVITIES, POSTS/OPERATING COSTS TOTAL:		656,022	656,022	169,826	486,196
				656,022	
Implementation Rate:				%	100.00

Footnotes:

1. The approved budget is converted from EUR to USD at the exchange rate 1 USD = 0.862, which is the exchange rate used for the conversion of the amounts in the respective Project Cooperation Agreement (PCA) between UNEP/MAP and ISPRA.

2. Although the approved budget for the 2024–2025 biennium is USD 656,032.00, the partner has consistently referred to an amount of USD 656,022.00 in its financial reports, reflecting a discrepancy of USD 10.00. In the Expenses Report S2-2023, the partner reported expenditures totaling USD 290,917.00. To ensure full alignment with the officially approved budget amount, the difference of USD 10.00 was proportionally distributed across the relevant Umoja classes.

6. SCP/RAC: Regional Activity Centre for Sustainable Consumption and Production, Spain

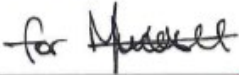
TABLE 9:

SCP-RAC					
Outcome	Description	Approved Budget 2022-2023 in USD	Revised Budget 2022-2023 in USD	Consumed Budget 2022 in USD	Consumed Budget 2023 in USD
Outcome 1.1.	Strategies and Action plan addressing marine litter and plastics developed and implemented through comprehensive, coherent and collaborative approaches	75,404	75,404	0	77,188
Outcome 1.2.	A holistic and efficient response to land and sea-based pollution, as a part of overall Ecosystem Approach policy for the Mediterranean, (chemicals, contaminants, eutrophication, noise, oil and emerging pollution) for a sustainable Mediterranean coastal and marine ecosystem is implemented	23,202	23,202	3,088	0
Outcome 1.3.	Systemic approaches for Circular Economy, eco-innovation as well as Sustainable Consumption and Production incorporated into key sectors of activity which are main sources of pollution	174,013	174,013	11,808	80,357
Outcome 4.2.	Sustainable Blue and Green Economy tools and approaches in the context of Sustainable Development and MSSD implementation	34,802	34,802	0	32,217
Outcome 5.2.	Systemic strengthening and effective functioning and delivery of MAP decision-making and advisory bodies ensured, and efficiency enhanced with new digital approaches	17,401	17,401	0	17,737
Outcome 6.2.	Science-based IMAP, foresight and other assessments and assessment tools for strengthened science-policy interface and decision making	5,800	5,800	0	0
Outcome 7.2.	Citizen and general public awareness and outreach raised through citizen science and digital campaigns	11,600	11,600	0	0
ACTIVITIES COSTS SUBTOTAL:		342,222	342,222	14,895	207,499
				222,394	
Posts	Administrative Support	324,826	324,826	139,931	113,845
POSTS/OPERATING COSTS SUBTOTAL:		324,826	324,826	139,931	113,845
				253,776	
ACTIVITIES, POSTS/OPERATING COSTS TOTAL:		667,048	667,048	154,826	321,344
				476,170	
Implementation Rate:				%	71.38

Footnotes:

1. The approved budget is converted from EUR to USD at the exchange rate 1 USD = 0.862, which is the exchange rate used for the conversion of the amounts in the respective Project Cooperation Agreement (PCA) between UNEP/MAP and ARC.

Statement of Financial Performance, Statement of Financial Position and Statement of Changes in Net Assets for the year ended 31 December 2022

 Trust fund for the protection of the Mediterranean Sea against pollution (Fund code: MEL)	
I. Final Statement of Financial Performance for the year ended 31 December 2022 (United States Dollars)	
	Total
Revenue	
Assessed Contributions	6,477,625
Other Revenue	9,162
Investment Revenue	6,341
Total Revenue	6,493,129
Expenses	
Employee salaries allowances and benefits	1,637,015
Non-employee compensation and allowances	69,498
Grants and other transfers	3,106,017
Travel	146,757
Other operating expenses	99,883
Allowance for doubtful debt	130,377
Programme support expenses	668,150
Net Foreign exchange losses	658,182
Total expenses	6,516,880
Surplus/(Deficit) for the period	(22,752)
II. Final Statement of Financial Position as at 31 December 2022 (United States Dollars)	
	Total
Current Assets	
Cash and Cash equivalents	6,422,071
Assessed contributions receivable	435,952
Other receivables	548
Advance Transfers	1,303,675
Other assets	27,837
Total Current Assets	8,190,082
Non-Current Assets	
Property plant and equipment	3,240
Total Non-Current Assets	3,240
Total Assets	8,193,322
Current Liabilities	
Accounts payable and accrued liabilities	(2,249)
Advance receipts	311,665
Employee benefits liabilities	35,670
Total Current Liabilities	345,086
Non Current Liabilities	
Employee benefits Liabilities	-
Total Non current Liabilities	-
Total Liabilities	345,086
Net of Total Assets and Total Liabilities	7,848,237
Net Assets:	
Accumulated surpluses/ (deficits) - unrestricted	6,591,929
Reserves	1,256,308
Total Net Assets	7,848,237
III. Final Statement of Changes in Net Assets for the year ended 31 December 2022 (United States Dollars)	
	Total
Net Assets at the Beginning of the Period	7,870,988
Surplus/(Deficit) for the period	(22,752)
Total Net Assets at the End of the Period	7,848,237
 Miriam Kizito Chief, Financial Reporting Unit BFMS, UNON  United Nations Office at Nairobi ACCOUNTS SECTION Budget and Financial Management Service 14/06/2023	

Statement of Financial Performance, Statement of Financial Position and Statement of Changes in Net Assets for the year ended 31 December 2023

	
Trust fund for the protection of the Mediterranean Sea Against Pollution (Fund code: MEL)	
I. Statement of Financial Performance for the year ended 31 December 2023 (United States Dollars)	
	Total
Revenue	
Assessed contributions	6 077 516
Other revenue	221 723
Investment revenue	192 244
Total Revenue	6 491 483
Expenses	
Employee salaries allowances and benefits	1 940 767
Non-employee compensation and allowances	131 404
Grants and other transfers	4 819 670
Travel	341 423
Other operating expenses	203 643
Expected credit loss allowance for doubtful receivables	17 773
Programme support expenses	806 293
Total expenses	8 260 973
Surplus/(Deficit) for the period	(1 769 490)
II. Statement of Financial Position as at 31 December 2023 (United States Dollars)	
	Total
Current Assets	
Cash and cash equivalents	5 438 699
Assessed contributions receivable	522 586
Other receivables	10 518
Advance transfers	718 196
Other assets	139 423
Total Current Assets	6 829 422
Non-Current Assets	
Property plant and equipment	3 240
Total Non-Current Assets	3 240
Total Assets	6 832 662
Current Liabilities	
Accounts payable and accrued liabilities	79 128
Advance receipts	572 319
Employee benefits liabilities	62 325
Other liabilities	-
Total Current Liabilities	713 772
Non-Current Liabilities	-
Total Non-current Liabilities	-
Total Liabilities	713 772
Net of Total Assets and Total Liabilities	6 118 890
Net Assets:	
Accumulated surpluses/ (deficits) - unrestricted	4 804 213
Reserves	1 314 677
Total Net Assets	6 118 890
III. Statement of Changes in Net Assets for the year ended 31 December 2023 (United States Dollars)	
	Total
Net Assets at the Beginning of the Period	7 848 237
Changes in net asset accumulated surplus - unrestricted	(1 8 226)
Changes in net asset reserve - unrestricted	58 369
Surplus/(deficit) for the period	(1 769 490)
Total Net Assets at the End of the Period	6 118 890
 Maryanne Kagoro Chief, Accounts Section, BFMS UNON  United Nations Office at Nairobi ACCOUNTS SECTION Budget and Financial Management 16 October 2024 Date	



1000/32QML - TF Support Mediterranean Acti Plan
M1-32QML-000008 - UNEP/MAP Secretariat- EC Discretionary Contribution (XM60301)
Donor :1400000030 - GROUP OF SPONSORS
Interim Certified Financial Statements for the period ended 31 December 2023
(Expressed in US dollars)

Income	
Contributions received	6,714,511.84
Total Income	6,714,511.84
Expenditures	
Staff and other personnel cost	2,389,808.77
Contractual Services	287,225.34
Travel	500,599.02
Transfers and Grants	1,438,728.83
General Operating and Other Direct Costs	458,830.12
Total direct expenditures	5,075,192.08
Indirect Support Costs (United Nations) [#]	220,410.86
Indirect Support Costs (Implementing Partners)	7,972.78
Total indirect support costs	228,383.64
Total expenditures	5,303,575.72
Net excess/(shortfall) income over expenditure	1,410,936.12
Exchange rate (loss)/gain	(5,171.09)
Available Balance	1,405,765.03

[#] Indirect Support cost (United Nations) has been manually adjusted in lieu of pending full Batch run

Certified by:

Kumiko Yatagai
Fund Management Officer
United Nations Environment Programme

Date: _____

Cleared by:

Maryanne Kagoro
Chief, Accounts Section, BFMS
UNON


ACCOUNTS SECTION
Budget and Financial
Management Service

Date: **27 July 2025**

Approved by:

Onesmus Thiong'O
Chief, Financial Management Section
United Nations Environment Programme

Date: _____