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Item 6 of the provisional agenda\*

**Programme of work and budget and other administrative and  
budgetary issues**

## **Information on the implementation of United Nations Environment Assembly decision 3/3 on the management of trust funds and earmarked contributions**

**Note by the secretariat**

### **I. Introduction**

1. The establishment and management of trust funds are governed by the Financial Regulations and Rules of the United Nations, the Staff Regulations and Rules of the United Nations, and other policies and procedures put in place by the Secretary-General of the United Nations.
2. The Secretary-General has delegated to the Executive Director of the United Nations Environment Programme (UNEP) authority and responsibility for the implementation of the Financial Regulations and Rules set forth in annex I to the Secretary-General's bulletin ST/SGB/2015/4, including the establishment of trust funds for specific programmes and project activities consistent with the purposes and objectives of UNEP and the principles of the United Nations, with the approval of the United Nations Controller.
3. UNEP carries out the functions of administering trust funds on the basis of the principle of full cost recovery when it comes to administrative costs, in accordance with the Financial Regulations and Rules of the United Nations.

### **II. Progress in the implementation of decision 3/3**

4. Pursuant to United Nations Environment Assembly decision 3/3 of 6 December 2017 on the management of trust funds and earmarked contributions, the Executive Director has continued to review the status of the trust funds with the aim of identifying the inactive ones for closure. So far, UNEP has successfully closed 33 inactive trust funds (20 per cent) following the adoption of the Umoja enterprise resource planning system. The total number of active trust funds is now 135. The closure was carried out after performance of the appropriate financial reconciliation processes, recovery of all the costs due to UNEP, and consultations with the appropriate authorities in accordance with the terms of reference of the affected trust funds. The trust funds administered by the secretariats of conventions and protocols were closed with the approval of the relevant governing bodies. In order to minimize the creation of new trust funds, approval for establishing such funds is granted only after a

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thorough assessment of alternative methods within the enterprise resource planning system that can effectively fulfil the specified requirements.

### III. Lessons learned

5. Several lessons have been gathered from the efforts to enhance the management of trust funds within UNEP since the adoption of decision 3/3. Notably, three distinct approaches have been employed: internal administrative actions within UNEP; coordination and approval from the United Nations Controller; and reinforcement of governance arrangements for specific trust funds by establishing steering committees and annual donor consultations. Measures such as full cost recovery and adherence to the United Nations Controller guidelines have been undertaken to prevent cross-subsidization.
6. The organization has implemented a new funding modality – thematic funds, which are financing instruments for attracting soft-earmarked funding that focus on supporting the medium-term strategy of UNEP by funding the climate stability, living in harmony with nature, and pollution-free planet thematic streams.
7. The strengthening of the enterprise resource planning system, combined with internal controls and administrative procedures, has effectively mitigated and managed the inherent risks associated with overseeing multiple trust funds. Against that backdrop, and recognizing the need to reduce administrative expenses related to trust fund management, it is proposed, given that the extension of trust funds does not pose additional risks to the organization, to eliminate requests for the extension of trust funds from Environment Assembly decisions on trust fund management starting from the seventh session of the Assembly. Instead of including such requests in such decisions, the Executive Director suggests extending all active trust funds until 31 December 2030.
8. The UNEP secretariat will continue to brief Member States periodically on the status of contributions to its trust funds and establishment of new trust funds through the programme performance reports. The lessons learned underscore the importance of proactive governance, adherence to financial standards and reporting requirements, and collaboration to optimize trust fund management within UNEP.

### IV. Recommendations and suggested actions

9. The following sections describe the various actions that the Executive Director has taken or intends to take regarding the trust funds managed by UNEP:

#### A. Trust funds in support of the programme of work of UNEP

10. The Executive Director wishes to report that the following new trust funds have been established since the fifth session of the Environment Assembly:
  - (a) CBC – General trust fund for Caribbean Biological Corridor Initiative, with an expiry date of 15 August 2036;
  - (b) CSS – General trust fund for climate stability, with no fixed expiry date;
  - (c) LHN – General trust fund for living in harmony with nature, with no fixed expiry date;
  - (d) MOL – General trust fund for the core activities of the Fifth Programme for the Development and Periodic Review of Environmental Law (Montevideo Programme V), with an expiry date of 31 December 2030;
  - (e) PFP – General trust fund for a pollution-free planet, with no fixed expiry date.
11. The Executive Director wishes to extend the following trust funds, upon receipt of a request to do so from the relevant authorities. In order to reduce the administrative burden as indicated above, the Executive Director wishes to extend the duration of the trust funds listed below to 31 December 2030:
  - (a) AFB – Technical cooperation trust fund for United Nations Environment Programme activities as multilateral implementing entity of the Adaptation Fund Board (AFB);
  - (b) AML – General trust fund for the African Ministerial Conference on the Environment;
  - (c) BPL – Technical cooperation trust fund for the implementation of the agreement with Belgium (financed by the Government of Belgium);

- (d) CLL – Trust fund to support the activities of the Climate Technology Centre and Network;
- (e) CML – Trust fund for the special programme to support institutional strengthening at the national level to enhance implementation of the Basel, Rotterdam and Stockholm Conventions, the Minamata Convention on Mercury and the Strategic Approach to International Chemicals Management;
- (f) ECL – Technical cooperation trust fund to support achievement of Contribution Agreement No. 21.0401/2011/608174/SUB/E2, the Strategic Cooperation Agreement between the European Commission Directorate-General for the Environment and the United Nations Environment Programme (covering ENRTP priority 3.1 – Strengthening Environment Governance);
- (g) ESS – Technical cooperation trust fund for the implementation by the United Nations Environment Programme of ecosystem-based adaptation (EBA);
- (h) EUL – Technical cooperation trust fund to support the achievement of Contribution Agreement No. DCI-ENV/2010/258-800, the Strategic Cooperation Agreement between the European Commission Directorate-General for Development and Cooperation and the United Nations Environment Programme (covering environment and sustainable management of natural resources, including energy, ENRTP priorities 1, 2 and 3.3, “Support for mainstreaming”);
- (i) FSL – Technical cooperation trust fund to support the implementation of the Seed Capital Assistance Facility;
- (j) IAL – Technical cooperation trust fund for the Ireland Aid Multilateral Environment Fund for Africa (financed by the Government of Ireland);
- (k) IEL – Technical cooperation trust fund for priority projects to improve the environment in the Democratic People’s Republic of Korea (financed by the Government of the Republic of Korea);
- (l) MCL – General trust fund in support of the preparation of a global assessment of mercury and its compounds;
- (m) REL – Technical cooperation trust fund for the promotion of renewable energy in the Mediterranean region (financed by the Government of Italy);
- (n) SCP – Technical cooperation trust fund for the 10-Year Framework of Programmes on Sustainable Consumption and Production Patterns;
- (o) SML – General trust fund for the Strategic Approach to International Chemicals Management Quick Start Programme;<sup>1</sup>
- (p) WPL – General trust fund to provide support to the Global Environment Monitoring System/Water Programme office and to promote its activities.

## **B. Trust funds in support of the multilateral environmental agreements and action plans**

12. The Executive Director wishes to extend the duration of the following trust funds to 31 December 2030 upon receipt of a request to do so from the relevant authorities. The UNEP secretariat has collaborated with the secretariats of the regional seas programmes, conventions, protocols and special funds to put in place modalities for aligning the proposed extension dates with the decisions of the relevant governing bodies in order to reduce the administrative burden of managing the trust funds as mentioned in paragraph 7 above.

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<sup>1</sup> UNEP is revising the terms of reference for the SML trust fund following a request made by the International Conference on Chemicals Management at its fifth session urging UNEP to create a new trust fund. The trust fund's name will be amended to “Trust Fund in Support of Activities on the Global Framework on Chemicals”. UNEP opted to use the existing trust fund rather than initiating the establishment of an entirely new trust fund.

1. **Trust funds administered by the secretariat of the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and Their Disposal, the Rotterdam Convention on the Prior Informed Consent Procedure for Certain Hazardous Chemicals and Pesticides in International Trade and the Stockholm Convention on Persistent Organic Pollutants**
  - (a) BCL – Trust fund for the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their disposal;
  - (b) BDL – Trust fund to assist developing countries and other countries in need of technical assistance in the implementation of the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their disposal;
  - (c) ROL – General trust fund for the operational budget of the Rotterdam Convention on the Prior Informed Consent Procedure for Certain Hazardous Chemicals and Pesticides in International Trade;
  - (d) RVL – Special trust fund for the Rotterdam Convention on the Prior Informed Consent Procedure for Certain Hazardous Chemicals and Pesticides in International Trade;
  - (e) SCL – General trust fund for the Stockholm Convention on Persistent Organic Pollutants, its subsidiary bodies and the Convention secretariat;
  - (f) SVL – Special trust fund for the Stockholm Convention on Persistent Organic Pollutants, its subsidiary bodies and the Convention secretariat;
2. **Trust funds administered by the secretariat of the Convention on Biological Diversity**
  - (a) BBL – Trust fund for the core programme budget for the Nagoya Protocol on Access and Benefit-sharing;
  - (b) BEL – General trust fund for additional voluntary contributions in support of approved activities under the Convention on Biological Diversity;
  - (c) BGL – General trust fund for the core programme budget for the Cartagena Protocol on Biosafety;
  - (d) BYL – General trust fund for the Convention on Biological Diversity;
  - (e) BZL – General trust fund for voluntary contributions to facilitate the participation of Parties in the process of the Convention on Biological Diversity;
  - (f) VBL – General trust fund for voluntary contributions to facilitate the participation of Indigenous Peoples and local communities in the work of the Convention on Biological Diversity;
3. **Trust funds administered by the secretariat of the Convention on International Trade in Endangered Species of Wild Fauna and Flora**
  - (a) CTL – Trust fund for the Convention on International Trade in Endangered Species of Wild Fauna and Flora;
  - (b) QTL – Support of the activities related to Convention on International Trade in Endangered Species of Wild Fauna and Flora;
4. **Trust funds administered by the secretariat of the Convention on Conservation of Migratory Species of Wild Animals**
  - (a) AVL – General trust fund for voluntary contributions in respect of the Agreement on the Conservation of African-Eurasian Migratory Waterbirds;
  - (b) AWL – General trust fund for the Agreement on the Conservation of African-Eurasian Migratory Waterbirds;
  - (c) BAL – General trust fund for the conservation of small cetaceans of the Baltic, North East Atlantic, Irish and North Seas;
  - (d) BTL – General trust fund for the Agreement on the Conservation of Populations of European Bats;
  - (e) MRL – Technical cooperation trust fund on the conservation and management of marine turtles and their habitats of the Indian Ocean and South-East Asia;

(f) MSL – Trust fund for the Convention on the Conservation of Migratory Species of Wild Animals;

(g) MVL – General trust fund for voluntary contributions in support of the Convention on the Conservation of Migratory Species of Wild Animals;

(h) QFL – General trust fund for voluntary contributions in respect of the Agreement on the Conservation of Populations of European Bats;

(i) QVL – General trust fund in respect of the Agreement on the Conservation of Small Cetaceans of the Baltic, North East Atlantic, Irish and North Seas;

(j) SMU – Trust fund to support the activities of the secretariat of the Memorandum of Understanding on the Conservation of Migratory Sharks;

**5. Trust fund administered by the secretariat of the Minamata Convention on Mercury**

(a) MCP – Specific International Programme trust fund of the Minamata Convention on Mercury to enable support for capacity-building and technical assistance activities in accordance with Article 13;

**6. Trust funds administered by the Ozone secretariat**

(a) MPL – Trust fund for the Montreal Protocol on Substances that Deplete the Ozone Layer;

(b) QOL – Support of the activities of the Ozone secretariat;

(c) SOL – General trust fund for financing activities on research and systematic observation for the Vienna Convention for the Protection of the Ozone Layer;

(d) VCL – Trust fund for the Vienna Convention for the Protection of the Ozone Layer;

**7. Trust funds administered by the secretariat of the Bamako Convention on the Ban of the Import into Africa and the Control of Transboundary Movement and Management of Hazardous Wastes within Africa**

(a) BML – General trust fund for the core programme budget of the Bamako Convention on the Ban of the Import into Africa and the Control of Transboundary Movement and Management of Hazardous Wastes within Africa;

(b) BRL – Trust fund for the revolving fund activities of the Bamako Convention;

(c) BWL – Special trust fund for voluntary contributions in support of the Bamako Convention on the Ban of the Import into Africa and the Control of Transboundary Movement and Management of Hazardous Wastes within Africa;

**8. Trust funds administered by the secretariat of the Framework Convention on the Protection and Sustainable Development of the Carpathians**

(a) CAP – Trust fund for the core budget of the Framework Convention on the Protection and Sustainable Development of the Carpathians and related protocols;

(b) CAR – Trust fund for the core budget of the Carpathian Convention;

**9. Trust funds administered by the secretariat of the Convention for Cooperation in the Protection, Management and Development of the Marine and Coastal Environment of the Atlantic Coast of the West, Central and Southern Africa Region (Abidjan Convention)**

(a) QAC – Support of the Convention for Cooperation in the Protection, Management and Development of the Marine and Coastal Environment of the Atlantic Coast of the West, Central and Southern Africa Region;

(b) WAL – Trust fund for the protection, management and development of the marine and coastal environment of the Atlantic coast of the West, Central and Southern Africa region;

- 10. Trust funds administered by the secretariat of the Convention for the Protection, Management and Development of the Marine and Coastal Environment of the Eastern African Region (Nairobi Convention)**
    - (a) EAL – Regional seas trust fund for the Eastern African region;
    - (b) QAW – Support of the Action Plan for the Protection, Management and Development of the Marine and Coastal Environment of the Eastern African Region;
  - 11. Trust funds administered by the secretariat of the Caribbean Environment Programme and the Convention for the Protection and Development of the Marine Environment of the Wider Caribbean Region (Cartagena Convention) and its protocols**
    - (a) CRL – Regional trust fund for implementation of the Action Plan for the Caribbean Environment Programme;
    - (b) QCL – Trust fund for support of the Cartagena Convention Action Plan for the Caribbean Environment Programme;
  - 12. Trust funds administered by the coordinating unit for the Action Plan for the Protection of the Marine Environment and the Sustainable Development of the Coastal Areas of the Mediterranean**
    - (a) CAL – Support of the Mediterranean Action Plan (financed by the Government of Greece);
    - (b) MEL – Trust fund for the protection of the Mediterranean Sea against pollution;
    - (c) QML – Support of the Mediterranean Action Plan;
  - 13. Trust funds administered by the coordinating body of the Action Plan for the Protection and Development of the Marine Environment and Coastal Areas of the East Asian Seas**
    - (a) ESL – Regional trust fund for implementation of the Action Plan for the Protection and Development of the Marine Environment and Coastal Areas of the East Asian Seas;
    - (b) QEL – Support of the Action Plan for the Protection and Development of the Marine Environment and Coastal Areas of the East Asian Seas;
  - 14. Trust funds administered by the regional coordinating unit for the Action Plan for the Protection, Management and Development of the Marine and Coastal Environment of the Northwest Pacific Region**
    - (a) PNL – General trust fund for the Action Plan for the Protection, Management and Development of the Marine and Coastal environment of the Northwest Pacific Region;
    - (b) QNL – Support of the Northwest Pacific Action Plan.
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