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Convention for the Protection of the Marine Environment
and the Coastal Region of the Mediterranean and its Protocols

Naples, Italy, 2-5 December 2019

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, 2019

Note by the Secretariat

The purpose of this document is to present the status of the financial implementation of the 2016-2017 Programme of Work (POW) approved by the 19th Meeting of the Contracting Parties of the Barcelona Convention held in Athens, Greece in February 2016. The present document is based on the one presented at the MAP Focal Points Meeting as Information Document UNEP/MED WG.468/Inf.4 (in English only), with the addition of the Financial Statements for the years ended 31 December 2016 and 31 December 2017.

During the 2016-2017 biennium, the Secretariat faced a significant challenge in adjusting to the new Enterprise Resource Planning (ERP) system called UMOJA, derive the financial data and absorb the brought forward balances from the previous finance systems, i.e. IMIS.

Different budget coding systems are used in the new UMOJA system, hence, the presentation of the data is reflected under the respective main activity and then again summarized under the respective Commitment Class or UMOJA accounting class.

A brief explanation of the UMOJA classes is provided on the table below.

TABLE 1:

| | Commitment Class explanation under UMOJA |
|----------------|--|
| FT30_Class_155 | Programme Support Cost (PSC) |
| FT30_Class_010 | Staff and Other Personnel Costs: Staff and Consultancies under IMIS object codes 1100/1200/1300 |
| FT30_Class_120 | Contractual Services: Works and services of a commercial nature contracted following procurement procedures IMIS object code 2300 |
| FT30_Class_125 | Operating and Other Direct Costs: Rental of premises/equipment; utilities; cleaning; vehicle maintenance; communication costs IMIS object codes 4300, 5100, 5300 |
| FT30_Class_130 | Supplies Commodities and Materials: e.g. office stationary/supplies, drugs, tools, etc. IMIS code 4100 |
| FT30_Class_135 | Equipment, Vehicles and Furniture: e.g. IT equipment, vehicles, furniture etc. IMIS object code 4200 |
| FT30_Class_140 | Transfers and Grants Issued to Implementing Partner (IP): These are funds to be transferred to the Implementing Partners through legal instruments (Project Cooperation Agreements, Small Scale Funding Agreement, etc.) |
| FT30_Class_160 | Travel: Includes staff/consultant/meeting participant travel under IMIS object codes 1600 and travel component of 1200/3300 |

UNEP/MAP ACCOUNTS FOR THE 2016-2017 BIENNIUM

SUMMARY TABLE OF AMOUNTS APPROVED BY THE CONTRACTING PARTIES AND
FINAL EXPENDITURES FOR 2016-2017 BIENNIUM

TABLE 2:

| SUMMARY | | | | |
|--|---|---|-------------------------------------|--|
| Projects | Approved Budget 2016 - 2017 in EUR | Converted Approved Budget in USD | Expenditure 2016-2017 in USD | Rate of Expenditure against Approved Budget |
| COORDINATING UNIT | 4,096,726 | 4,335,158 | 3,599,246 | 83% |
| MED POL | 2,008,854 | 2,125,771 | 1,539,529 | 72% |
| <u>Regional Activity Centers:</u> | | | | |
| REMPEC/IMO | 1,459,275 | 1,537,000 | 1,537,103 | 100% |
| PB/RAC | 1,214,400 | 1,286,908 | 1,286,908 | 100% |
| PAP/RAC | 1,341,834 | 1,419,506 | 1,410,242 | 99% |
| SPA/RAC | 1,289,644 | 1,348,998 | 1,341,691 | 99% |
| INFO/RAC | 203,500 | 200,529 | 179,985 | 90% |
| SCP/RAC | 220,000 | 243,883 | 225,590 | 92% |
| SUB-TOTAL | 11,834,233 | 12,497,753 | 11,120,294 | 89% |
| PSC | 1,361,562 | 1,449,731 | 1,205,826 | |
| GRAND TOTAL | 13,195,795 | 13,947,484 | 12,326,119 | |

Footnotes:

1. COP 19 approved the 2016-2017 budget financed out of the Assessed Contributions, EU Discretionary Contribution and the Host Country Agreement Contribution converted at the rate of 1 USD = 0.945 EUR, which is the exchange rate used for the conversion of amounts for the biennium 2016 - 2017 as approved by COP 19.
2. The EU Discretionary Contribution of EUR 1,192,968 is included with an amount of EUR 1,141,597 net of the 4.5% PSC amounting to EUR 51,371. This amount is considered in the PSC Total.
3. The Greek Host Country Agreement budget of USD 400,000 p.a., approved by COP 19 with EUR 756,000 for the biennium is reduced by EURO 141,750 to a balance of EUR 614,250: refer to footnote No. 2 of UNEP(DEPI) MED IG.23/23 Page 709 on Overview of Income and Commitments -COP 20: DEFICIT RECOVERY TO BE COMPLETED BY 2019.
4. The overall implementation rate for Activities, Posts and Operational Costs for CU and MED POL amounts to 80%. Detailed percentages are reflected in the Summary CU and Summary MED POL. The late approval of the Budget in early 2016, Umoja implementation and the post vacancies in the CU and MED POL affected the rate of financial implementation of the PoW. Difficulties were encountered for implementing activities at national level in some countries. Special efforts were made to make savings reducing the cost of activities and co-finance with external funding and/or use internal expertise.
5. For RACs, the approved budget is converted from EUR to USD at the exchange rates used for the conversion and recording of expenditure in Umoja. Different rates applied are explained in the respective TABLE created for every RAC.
6. The overall implementation rate for the RAC Activities, Posts and Administrative Support amounts to 99%. Detailed percentages are reflected in the summary of each RAC respectively.
7. The approved budget for REMPEC, as presented above, does not include PSC (6.5%) for IMO of USD 99,218 (EUR 94,853), which is therefore included in the Programme Support Costs for MAP in the table. The PSC of expenditure is reflected as recorded in Umoja.
8. The information on the expended budget 2016-2017 reflects actual expenditures, as all commitments of that biennium have been closed.
9. Both for SECRETARIAT and RACs, incurred expenditure is reflected as recorded in UMOJA and absorbed from the Business Information (BI) Reports of UMOJA.
10. PSC is presented as recorded in UMOJA BI Report.
11. A total amount of USD 374.603 which related to a PO raised in the previous biennium but had only been expended in the 2016-2017 biennium, has now been reflected in this statement. The detailed sheet of CU and MED POL do reflect the expenditure of USD 253.968 and 120.635 respectively as well as the nature of this expenditure.
12. 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, Doubtful Debts just being one of them.

ACCOUNTS FOR PROJECTS IMPLEMENTED IN THE 2016-2017 BIENNIUM

UNEP-MAP/Coordinating Unit:

Project: The Coordinating Unit for the Mediterranean Action Plan and Secretariat of the Barcelona Convention and its Protocols, (UNEP-MAP/MEDU), Athens, Greece

Project Number: 40MEL, 32QML, 32CAL

TABLE 3:

| COORDINATING UNIT ACTIVITIES and POST/OPERATIONAL COSTS 2016 - 2017 | | | | | |
|--|---|--|---|---------------------------------|---------------------------------|
| Activity/Class (40MEL/B17) | Description | Approved Budget 2016 - 2017 in EURO | Approved Budget converted to USD | Expended Budget 2016 | Expended Budget 2017 |
| OUTPUT 1.1.2. SB-006106.11.02.01, 02.02, 02.03, 02.04, 02.06, 02.07,02.08, 02.09, 02.10 | Effective legal, policy, and logistic support provided to MAP decision-making process including advisory bodies meetings | | 850,793 | 71,691 | 585,287 |
| OUTPUT 1.1.3. SB-006106.11.03.02 | Strengthen interlinkages between core and cross-cutting themes and facilitate coordination at national level across the relevant sectors. In this context, examine the impacts of a transition to Thematic Focal Points within UNEP/MAP system for consideration at the COP 20 | | 37,037 | - | 38,002 |
| OUTPUT 1.1.4. SB-006106.11.04.01 | Funding opportunities for regional and national priorities identified, donors/partners informed and engaged, through the implementation of the updated Resource Mobilization Strategy, and Contracting Parties assisted in mobilizing resources | | 29,630 | - | 31,535 |
| OUTPUT 1.2.1. SB-006106.12.01.01 and 12.01.02. | Compliance mechanisms effectively functioning and technical and legal advice provided to Contracting Parties, including technical assistance to enhance implementation of the Convention and its Protocols including reporting | | 44,444 | - | - |

| | | | | |
|---|--|---------|-------|--------|
| OUTPUT 1.3.1. SB-006106.13.01.01 and 13.01.02. | Regional cooperation activities promoting dialogue and active engagement of global and regional organizations and partners, including on SAP BIO, Marine Litter, SCP, ICZM, MSP and Climate Change (e.g. regional conference, donor meetings) | 16,931 | - | 3,474 |
| OUTPUT 1.3.2. SB-006106.13.02.01 | Participation in relevant existing or new international initiatives and dialogue (e.g. ABNJ, MPAs, Offshore, Sustainable Development) to highlight the Mediterranean regional specificities and increase synergies | 26,455 | - | 15,507 |
| OUTPUT 1.4.1. SB-006106.14.01.02 | Periodic assessments based on DPSIR approach and published addressing inter alia status quality of marine and coastal environment, interaction between environment and development as well as scenarios and prospective development analysis in the long run. These assessments include climate change-related vulnerabilities and risks on the marine and coastal zone in their analysis, as well as knowledge gaps on marine pollution, ecosystem services, coastal degradation, cumulative impacts and impacts of consumption and production | 105,820 | - | 54,695 |
| OUTPUT 1.4.4. SB-006106.14.04.03 | Interface between science and policy-making strengthened through enhanced cooperation with global and regional scientific institutions, knowledge sharing platforms, dialogues, exchange of good practices and publications | 12,698 | - | - |
| OUTPUT 1.4.5. SB-006106.14.05.01 | Educational programmes, including e-learning platforms and college level degrees, on governance and thematic topics of MAP relevance organized in cooperation with competent institutions | 6,349 | - | 3,686 |
| OUTPUT 1.6.1. SB-006106.16.01.01 | The UNEP/MAP communication strategy updated and implemented | 52,910 | 9,092 | 10,497 |

| | | | | |
|---|--|------------------|------------------|------------------|
| OUTPUT 7.1.1. SB-006106.71.01.03 | Climate Change Adaptation main activities identified and mainstreamed into the implementation of existing regional strategies, regional action plans and measures | 5,291 | - | - |
| CU Activities TOTAL: | | 1,123,000 | 1,188,358 | 80,783 |
| | | | | 742,683 |
| | | | | 823,466 |
| | | | | % |
| | | | | 69 |
| Posts and Operational Cost: | | | | |
| P- Staff CU | | | 1,874,061 | 592,441 |
| G- Staff CU | | | 342,858 | 147,407 |
| Travel CU | | | 169,312 | 37,965 |
| Other Operational CU | | | 110,569 | 2,978 |
| CU Posts and Operational Cost SUBTOTAL: | | 2,359,476 | 2,496,800 | 780,791 |
| | | | | 1,163,766 |
| | | | | 1,944,557 |
| | | | | % |
| | | | | 78 |
| Operational Office Cost CU | | | | |
| HCA Office & Operational Support SUBTOTAL: | | | 650,000 | 322,113 |
| | | | | 255,143 |
| Accrued Office & Operational Support: | | | | 251,347 |
| | | | | 2,621 |
| Operational Cost SUBTOTAL: | | 614,250 | 650,000 | 573,460 |
| | | | | 257,764 |
| | | | | 831,223 |
| CU Post and Operational Cost TOTAL: | | 2,973,726 | 3,146,800 | 1,354,251 |
| | | | | 1,421,529 |
| | | | | 2,775,780 |
| | | | | % |
| | | | | 88 |
| CU GRAND TOTAL: | | 4,096,726 | 4,335,158 | 1,435,034 |
| | | | | 2,164,212 |
| | | | | 3,599,246 |
| | | | | % |
| | | | | 83.02 |

Footnotes:

1. The approved budget is converted from EUR to USD at the exchange rate 1 USD = 0.945, which is the exchange rate approved by COP19 for 2016-2017.

2. Accrued 2015 and 2016 cost reflected now as expenditure. Mainly relating to the rent of premises for the full year 2015 and 3 months of 2016 against previous biennium PO, but payment was reflected in 2016 and 2017 only.

3. The consultancies are included in the salaries for CU and MED POL and reflected in the total sponsored classes TABLE 5 and amount to 6.24 % in 2016 and 11.74 % in 2017.

MED POL

Project: Programme for the Assessment and Control of Pollution in the Mediterranean Region (MED POL), Athens, Greece

Project Number: 40MEL

TABLE 4:

| MEDPOL ACTIVITIES and POST/OPERATIONAL COST 2016-2017 | | | | | |
|--|--|--|---|------------------------------|------------------------------|
| Activity/Class (40MEL/B17) | Description | Approved Budget 2016-2017- EURO | Approved Budget 2016-2017- USD | Expended 2016-USD | Expended 2017-USD |
| OUTPUT 1.3.1 SB-006106.13.01.04 | Regional cooperation activities promoting dialogue and active engagement of global and regional organizations and partners, including on SAP BIO, Marine Litter, SCP, ICZM, MSP and Climate Change (e.g. regional conference, donor meetings) | | 10,582 | - | - |
| OUTPUT 1.1.2 SB-006106.11.02.05 | Effective legal, policy, and logistic support provided to MAP decision-making process including advisory bodies meetings | | 84,656 | - | 64,511 |
| OUTPUT 1.4.3 SB-006106.14.03.01 | Implementation of IMAP (the EcAp-based integrated monitoring and assessment programme) coordinated, including GES common indicators fact sheets, and supported by a data information center to be integrated into Info/MAP platform | | 84,444 | 55,375 | 21,137 |
| OUTPUT 1.5.2 SB-006106.15.02.02 | Barcelona Convention online Reporting System (BCRS) updated and operational, improve and maintained, and complemented and streamlined with other reporting requirements | | | | 16,531 |
| OUTPUT 2.1.1 SB-006106.21.01.01 & .01.02 & .01.03 | Targeted measures of the regional plans/strategies facilitated and implemented | | 100,529 | 41,806 | 55,574 |

| | | | | |
|--|---|---------|---------|----------|
| OUTPUT 2.2.1 SB-006106.22.01.01 & .01.02 & .01.04 & .01.05 & .01.06 | Guidelines, decision-support tools, common standards and criteria provided for in the Protocols and the Regional Plans developed and/or updated for key priority substances or sectors | 215,344 | 76,498 | 46,377 |
| OUTPUT 2.2.2 SB-006106.22.02.01 | Regional programmes of measures identified and negotiated for pollutants/categories (sectors) showing increasing trends, including the revision of existing regional plans and areas of consumption and production | 10,582 | 5,230 | - |
| OUTPUT 2.3.1 SB-006106.23.01.01 & .01.02 & .01.03 & .01.04 & .01.05 | Adopted NAPs (Art. 15, LBS Protocol) implemented and targeted outputs timely delivered | 206,350 | 57,542 | 20,994 |
| OUTPUT 2.4.1 SB-006106.24.01.01 & .01.02 & .01.03 | National pollution and litter monitoring programmes updated to include the relevant pollution and litter IMAP indicators, implemented and supported by data quality assurance and control | 322,751 | 312,098 | -113,250 |
| OUTPUT 2.4.2 SB-006106.24.02.01 | Inventories of pollutant loads (NBB, PRTR from land-based sources, and from offshore and shipping) regularly updated, reported and assessed | 21,164 | - | 23,128 |
| OUTPUT 2.4.3 SB-006106.24.03.01 & .03.03 & 03.04 | Marine pollution assessment tools (in depth thematic assessment, maps and indicator factsheets) developed and updated for key pollutants and sectors within EcAp | 100,529 | 23,666 | 9,945 |
| OUTPUT 2.5.1 SB-006106.25.01.01 & .01.02 & .01.03 | Training programmes and workshops in areas such as pollution monitoring, pollutant inventories, policy implementation, common technical guidelines, authorization and inspections bodies, compliance with national legislation | 70,899 | - | 8,141 |
| OUTPUT 2.5.3 SB-006106.25.03.01 | Marine pollution prevention and control measures and assessments integrated in ICZM Protocol implementation projects, CAMPs and related Strategic Environment Impact Assessments | 5,291 | - | - |

| | | | | |
|---|---|------------------|-----------------------------|------------------|
| OUTPUT 2.7.1 SB-006106.27.01.01 | Reviews/policy briefs developed and submitted to Contracting Parties on emerging pollutants, ocean acidification, climate change and linkages with relevant global processes | 37,037 | 4,246 | 10,100 |
| MEDPOL Activities SUBTOTAL: | | 1,200,300 | 1,270,158 | 576,462 |
| | | | | 163,189 |
| | | | | 739,652 |
| Accrued Activities SUBTOTAL: | | | 729 | 119,907 |
| | | | | 120,635 |
| MEDPOL Activities TOTAL: | | | 577,191 | 283,096 |
| | | | | 860,287 |
| | | | Implementation rate: | % |
| | | | | 68 |
| Posts and Operational Cost: | | | | |
| P- Staff MEDPOL | | | 672,544 | 298,770 |
| G- Staff MEDPOL | | | 114,286 | 64,685 |
| Other Operational Costs | | | 68,783 | 18,982 |
| MEDPOL Posts and Operational Cost TOTAL: | 808,554 | 855,613 | 382,438 | 296,804 |
| | | | | 679,242 |
| | | | Implementation rate: | % |
| | | | | 79 |
| MEDPOL- GRAND TOTAL: | | 2,008,854 | 2,125,771 | 959,629 |
| | | | | 579,900 |
| | | | | 1,539,529 |
| | | | Implementation rate: | % |
| | | | | 72.42 |

Footnotes:

1. The approved budget is converted from EUR to USD at the exchange rate 1 USD = 0.945, which is the exchange rate approved by COP19 for 2016-2017.
2. Accrued cost from 2015, mainly relating to IP executed Legal Instruments/projects, was only reflected as expenditure in 2016 and 2017.
3. The activities of MED POL were carried out at an implementation rate of 68% and the underspending at P Staff level is represented in the implementation rate of 79% due to post vacancies.

TABLE 5: SUMMARY OF SPONSORED CLASSES UNDER COORDINATION UNIT and MED POL

| COORDINATION UNIT/MEDPOL | | |
|---|-----------------------------|-----------------------------|
| SUMMARY OF EXPENDITURE IN SPONSORED CLASS for ACTIVITIES, POSTS AND OPERATION COST | | |
| CLASS | Expended 2016 in USD | Expended 2017 in USD |
| FT30_CLASS_010 : Staff Personnel | 1,176,757 | 1,501,584 |
| FT30_CLASS_120 : Contract Service | 144,998 | 94,288 |
| FT30_CLASS_125 : Operat Oth Costs | 478,155 | 613,474 |
| FT30_CLASS_130 : Suppl Com Mater | 375 | 341 |
| FT30_CLASS_135 : Equip Veh Furnit | 10,335 | 46,387 |
| FT30_CLASS_140 : Transfer/Grant to IP | 766,498 | -215,022 |
| FT30_CLASS_145 : Grants Out | 76,578 | |
| FT30_CLASS_160 : Travel | 172,271 | 271,756 |
| | | |
| | | |
| CU & MEDPOL TOTAL: | 2,825,966 | 2,312,808 |
| | 5,138,774 | |

Footnotes:

1. Sponsored Class 010 is Staff and Personnel which includes consultancies amounting to 6,24% in 2016 and 11,74% in 2017.

REGIONAL ACTIVITY CENTRES:

1. REMPEC

Project: The MAP Regional Marine Pollution Emergency Response Centre for the Mediterranean Sea, (REMPEC/IMO), Valetta, Malta

Project Number: 40MEL

TABLE 6:

| REMPEC | | | | | |
|--|---|---|--|-----------------------------------|------------------------------|
| Activity/Class (40MEL/B17) | Description | Approved Budget 2016- 2017- EURO | Approved Budget 2016- 2017- USD | Expended 2016- USD | Expended 2017-USD |
| OUTPUT 1.1.2. SB-006106.11.02.05 | Effective legal, policy, and logistic support provided to MAP decision-making process including advisory bodies meetings | | 73,222 | - | 69,978 |
| OUTPUT 1.5.1. SB-006106.15.01.04 & SB- 006106.15.01.05 | Info/MAP platform and platform for the implementation of IMAP fully operative and further developed, connected to MAP components' information systems and other relevant regional knowledge platforms, to facilitate access to knowledge for managers and decision-makers, as well as stakeholders and the general public | | 9,414 | - | 31,851 |
| OUTPUT 2.2.1. SB-006106.22.01.03 & SB- 006106.22.01.09 & SB-006106.22.01.10 | Guidelines, decision-support tools, common standards and criteria provided for in the Protocols and the Regional Plans developed and/or updated for key priority substances or sectors | | 52,563 | - | 84,423 |
| OUTPUT 2.3.1. SB-006106.23.01.07 | Adopted NAPs (Art. 15, LBS Protocol) implemented and targeted outputs timely delivered | | 18,828 | - | 23,478 |
| OUTPUT 2.3.2. SB-006106.23.02.01 | NAPs developed to implement the Regional Strategy for Prevention of and Response to Marine Pollution from Ships | | 52,301 | 55,697 | -15,815 |
| OUTPUT 2.4.3. SB-006106.24.03.02 | Marine pollution assessment tools (in depth thematic assessment, maps and indicator factsheets) developed and updated for key pollutants and sectors within EcAp | | 2,092 | - | - |
| OUTPUT 2.5.2. SB-006106.25.02.02 | Pilot projects implemented on marine litter, POPs, mercury, and illicit discharges reduced, including through SCP solutions for alternatives to POPs and toxic chemicals and the reduction of upstream sources of marine litter for businesses, entrepreneurs, financial institutions and civil society | | 6,276 | 2,565 | - |

| | | | | | |
|--|--|------------------|------------------|------------------|----------------|
| OUTPUT 2.6.1. SB-006106.26.01.04 & SB- 006106.26.01.05 | Agreements, synergies and exchange of best practices with key relevant global and regional partners and stakeholders with particular focus on marine litter | | | | |
| | | 52,301 | 54,014 | -23,316 | |
| OUTPUT 2.7.1. SB-006106.27.01.03 | Reviews/policy briefs developed and submitted to Contracting Parties on emerging pollutants, ocean acidification, climate change and linkages with relevant global processes | | | | |
| | | 15,690 | - | - | |
| OUTPUT 3.2.2. SB-006106.32.02.04 & SB- 006106.32.02.06 & SB-006106.32.02.07 | Guidelines and other tools for the conservation of endangered and threatened Mediterranean coastal and marine species, key habitats, for non-indigenous species control and prevention as well as the management of marine and coastal protected areas developed/updated and disseminated | | | | |
| | | 18,567 | - | 24,101 | |
| OUTPUT 2.6.1. SB-006106.26.01.01 | Agreements, synergies and exchange of best practices with key relevant global and regional partners and stakeholders with particular focus on marine litter | | | | |
| | | - | - | 26,372 | |
| OUTPUT 2.2.1. SB-006106.22.01.08 | Guidelines, decision-support tools, common standards and criteria provided for in the Protocols and the Regional Plans developed and/or updated for key priority substances or sectors | | | | |
| | | - | - | 10,460 | |
| ACTIVITY COST SUBTOTAL: | | 288,000 | 301,254 | 112,276 | 231,532 |
| | | | | 343,808 | |
| SB-006106.91.01 : Posts | Administrative Support | | 1,061,840 | 516,305 | 496,401 |
| SB-006106.91.02 : Operating costs | Administrative Support | | 173,906 | 69,115 | 111,474 |
| POST/OPERATING COST SUBTOTAL: | | 1,171,274 | 1,235,746 | 585,420 | 607,875 |
| | | | | 1,193,295 | |
| ACTIVITY, POST/OPERATING COST TOTAL: | | 1,459,274 | 1,537,000 | 697,696 | 839,407 |
| | | | | 1,537,103 | |

Implementation Rate:

| | |
|---|------------|
| % | 100 |
|---|------------|

Footnotes:

1. Consumed amounts are incurred expenditure. Commitments for the biennial period 2016-2017 (B17) have been closed.

2. The expenditure (consumed budget) is converted from EUR to USD at the exchange rate 1 USD = 0.901, which is the UN Operational Rate of Exchange effective on 25/07/2016, up to the amount of EUR 278,901, and for exceeding amounts at the exchange rate 1 USD = 0.956, which is the UN Operational Rate of Exchange effective on 31/12/2016 and applied for raising the PO in Umoja in 2017. The approved budget is converted accordingly. (Expenditure of EUR 22,403.96 is converted at 1 USD = 0.914 and recorded in 2016 against B15 and against the amount rephased from 2014-2015 to 2016 of EUR 113,496 (EUR 106,569*1.065).

2. PAP/RAC:

Project: Support to Regional Activity Centre for Priority Actions Programme (PAP), Split,
Project Number: 40MEL

TABLE 7:

| PAP-RAC | | | | | |
|---|--|--|---|-----------------------------------|------------------------------|
| Activity/Class (40MEL/B17) | Description | Approved Budget 2016-2017- EURO | Approved Budget 2016-2017- USD | Expended 2016- USD | Expended 2017-USD |
| OUTPUT 1.1.2. SB-006106.11.02.05 | Effective legal, policy, and logistic support provided to MAP decision making process including advisory bodies meetings | | 41,841 | - | 42,638 |
| OUTPUT 1.4.3. SB-006106.14.03.03 | Implementation of IMAP (the EcAp-based integrated monitoring and assessment programme) coordinated, including GES common indicators fact sheets, and supported by a data information center to be integrated into Info/MAP platform | | 99,372 | - | 74,838 |
| OUTPUT 1.6.1. SB-006106.16.01.04 | The UNEP/MAP communication strategy updated and implemented | | 15,690 | - | 21,369 |
| OUTPUT 4.2.2. SB-006106.42.02.01 | Marine spatial planning defined in the context of the Barcelona Convention and applied, as appropriate | | 33,473 | 8,938 | 22,500 |
| OUTPUT 4.3.1. SB-006106.43.01.01 & SB-006106.43.01.02 & SB-006106.43.01.03 | New generation of CAMPs prepared to promote land-sea interactions, also addressing trans-boundary aspects, as appropriate | | 192,468 | 99,617 | 91,053 |
| OUTPUT 4.6.1. SB-006106.46.01.01 | Networks of CAMPs and other ICZM Protocol implementation activities established, and cooperation undertaken with other partners to promote the exchange of data, experience and good practices established | | 8,368 | - | 5,343 |
| OUTPUT 5.1.2. SB-006106.51.02.02 & SB-006106.51.02.03 | SAP BIO, SAP MED, Offshore Action Plan and Strategy to combat pollution from ships implemented in an integrated manner, including through the Mediterranean regional framework as set out in ICZM Protocol to enhance the sustainable use of marine and coastal resources | | 73,222 | 52,074 | 31,142 |

| | | | | |
|--|---|------------------|------------------|----------------|
| OUTPUT 5.5.1. SB-006106.55.01.01 | MedOpen Training Programme on ICZM regularly updated and implemented, in coordination with the relevant NFPs | 23,222 | 6,748 | 12,634 |
| OUTPUT 5.6.1. SB-006106.56.01.01 | ICZM coordination enhanced through: (i) Mediterranean ICZM Platform; (ii) national ICZM coordination bodies | 4,184 | - | 13,981 |
| ACTIVITY COST SUBTOTAL: | | 470,200 | 491,840 | 167,377 |
| | | | 482,875 | |
| SB-006106.93.01 : Posts | Administrative Support | 856,484 | 436,200 | 425,554 |
| SB-006106.93.02 : Operating costs | Administrative Support | 71,182 | 34,688 | 30,925 |
| ADMINISTRATIVE COST SUBTOTAL: | | 871,634 | 927,666 | 470,888 |
| | | | 927,367 | |
| ACTIVITY, POST/OPERATING COST TOTAL: | | 1,341,834 | 1,419,506 | 638,265 |
| | | | 771,977 | |
| | | | 1,410,242 | |

Implementation Rate: % **99.32**

Footnotes:

1. Consumed amounts are incurred expenditure. Commitments for the biennial period 2016-2017 (B17) have been closed.
2. The expenditure (consumed budget) is converted from EUR to USD at the exchange rate 1 USD = 0.901, which is the UN Operational Rate of Exchange effective on 20/07/2016, up to the amount of EUR 249,253 and for exceeding amounts at the exchange rate 1 USD = 0.956, which is the UN Operational Rate of Exchange effective on 31/12/2016 and applied for raising the PO in Umoja in 2017. The approved budget is converted accordingly.

3. BP/RAC:

Project: Support to the Blue Plan Regional Activity Centre (BP/RAC), Sophia Antipolis, France
Project Number: 40MEL

TABLE 8:

| PLAN BLEU-RAC | | | | | |
|---|--|--|---|------------------------------|------------------------------|
| Activity/Class (40MEL/B17) | Description | Approved Budget 2016-2017- EURO | Approved Budget 2016-2017- USD | Expended 2016-USD | Expended 2017-USD |
| OUTPUT 1.1.2. SB-006106.11.02.05 | Effective legal, policy, and logistic support provided to MAP decision making process including advisory bodies meetings | | 41,841 | - | 35,664 |
| OUTPUT 1.3.3. SB-006106.13.03.01 | MSSD implementation set in motion through actions on visibility, capacity building, and the preparation of guidelines to assist countries adapt the Strategy to their national contexts | | 72,176 | 37,069 | 32,816 |
| OUTPUT 1.4.1. SB-006106.14.01.03 | Periodic assessments based on DPSIR approach and published addressing inter alia status quality of marine and coastal environment, interaction between environment and development as well as scenarios and prospective development analysis in the long run. These assessments include climate change-related vulnerabilities and risks on the marine and coastal zone in their analysis, as well as knowledge gaps on marine pollution, ecosystem services, coastal degradation, cumulative impacts and impacts of consumption and production | | 36,611 | 19,257 | 23,175 |
| OUTPUT 1.4.2. SB-006106.14.02.01 | MSSD implementation monitored, as appropriate and evaluated, as appropriate on periodic basis through the agreed set of indicators in line with SDG and the sustainability dashboard | | 52,301 | 33,193 | 16,736 |
| OUTPUT 1.4.4. SB-006106.14.04.01 | Interface between science and policy-making strengthened through enhanced cooperation with global and regional scientific institutions, knowledge sharing platforms, dialogues, exchange of good practices and publications | | 73,222 | - | 50,314 |

| | | | | |
|---|--|------------------|------------------|----------------|
| OUTPUT 4.4.1. SB-006106.44.01.01 & SB- 006106.44.01.02 | Mapping of interaction mechanisms on coastal and marine environment at regional and local levels developed, including assessment of the risks of sea level rise and coastal erosion, and their impacts on coastal environment and communities | 52,302 | 10,651 | 69,578 |
| ACTIVITY COST SUBTOTAL: | 314,000 | 328,453 | 100,170 | 228,283 |
| | | | 328,453 | |
| SB-006106.92.01 : Posts | Administrative Support | 825,062 | 420,838 | 404,224 |
| SB-006106.92.02 : Operating costs | Administrative Support | 133,393 | 66,697 | 66,696 |
| ADMINISTRATIVE COST SUBTOTAL: | 900,400 | 958,455 | 487,535 | 470,920 |
| | | | 958,455 | |
| ACTIVITY, POST/OPERATING COST TOTAL: | 1,214,400 | 1,286,908 | 587,705 | 699,203 |
| | | | 1,286,908 | |

Implementation rate:

| | |
|----------|------------|
| % | 100 |
|----------|------------|

Footnotes:

1. Consumed amounts are incurred expenditure. Commitments for the biennial period 2016-2017 (B17) have been closed.
2. The expenditure (consumed budget) is converted from EUR to USD at the exchange rate 1 USD = 0.897, which is the UN Operational Rate of Exchange effective on 30/09/2016, up to the amount of EUR 241,478 and for exceeding amounts at the exchange rate 1 USD = 0.956, which is the UN Operational Rate of Exchange effective on 31/12/2016 and applied for raising the PO in Umoja in 2017. The approved budget is converted accordingly.

4. SPA/RAC:**Project: Support to Regional Activity Centre for Specially Protected Areas (SPA/RAC),
Tunis, Tunisia**

Project Number: 40MEL

TABLE 9:

| SPA-RAC | | | | | |
|---|--|---------------------------------------|--------------------------------------|--------------------------|--------------------------|
| Activity/Class (40MEL/B17) | Description | Approved Budget 2016-2017-EURO | Approved Budget 2016-2017-USD | Expended 2016-USD | Expended 2017-USD |
| OUTPUT 1.4.3. SB-006106.14.03.02 | Implementation of IMAP (the EcAp-based integrated monitoring and assessment programme) coordinated, including GES common indicators fact sheets, and supported by a data information center to be integrated into Info/MAP platform | | 253,713 | 45,863 | 206,821 |
| OUTPUT 1.6.1. SB-006106.16.01.02 & SB-006106.16.01.03 | The UNEP/MAP communication strategy updated and implemented | | 39,749 | 11,294 | 26,244 |
| OUTPUT 3.1.2. SB-006106.31.02.01 | Most relevant area-based management measures are identified and implemented in cooperation with relevant global and regional organizations, through global and regional tools (SPAMIs, FRAs, PSSAs, etc.), including for the conservation of ABNJ, taking into consideration the information on Mediterranean EBSAs | | 10,460 | - | 5,230 |
| OUTPUT 3.2.1. SB-006106.32.01.01 & SB-006106.32.01.02 & SB-006106.32.01.03 & SB-006106.32.01.04 & SB-006106.32.01.06 & SB-006106.32.01.07 & SB-006106.32.01.08 & SB-006106.32.01.09 & SB-006106.32.01.10 | Regional Action Plans for the conservation of Mediterranean endangered and threatened species and key habitats, on species introductions as well as the Mediterranean Strategy and Action Plan on Ships' Ballast Water Management are updated to achieve GES | | 110,878 | 60,700 | 45,417 |

| | | | | |
|--|---|--------|--------|--------|
| <p>OUTPUT 3.2.2. SB-006106.32.02.01 & SB-006106.32.02.02 & SB-006106.32.02.03</p> | <p>Guidelines and other tools for the conservation of endangered and threatened Mediterranean coastal and marine species, key habitats, for non-indigenous species control and prevention as well as the management of marine and coastal protected areas developed/updated and disseminated</p> | 12,552 | 12,552 | - |
| <p>OUTPUT 3.2.3. SB-006106.32.03.01</p> | <p>Marine Spatial Planning (MSP) and Integrated Coastal Zone Management (ICZM) applied in selected areas at a pilot level linking coastal and open sea areas subject to major pressures. To this end the information on EBSA areas could be used.</p> | 10,460 | - | 6,861 |
| <p>OUTPUT 3.3.1. SB-006106.33.01.01 & SB-006106.33.01.02</p> | <p>NAPs for the conservation of Mediterranean endangered and threatened species and key habitats and on species introductions and invasive species developed/updated</p> | 44,456 | 20,191 | 19,351 |
| <p>OUTPUT 3.3.3. SB-006106.33.03.02</p> | <p>Biodiversity and ecosystem protection actions integrated in CAMPs, other ICZM Protocol implementation projects and Strategic Environment Impact Assessments</p> | 2,615 | 2,615 | - |
| <p>OUTPUT 3.4.1. SB-006106.34.01.04 & SB-006106.34.01.05 & SB-006106.34.01.06</p> | <p>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</p> | 19,351 | - | 21,713 |

| | | | | |
|---|--|------------------|------------------|------------------|
| OUTPUT 3.5.1. SB-006106.35.01.01 & SB-006106.35.01.03 & SB-006106.35.01.04 | Capacity-building programmes related to the development and management of marine and coastal protected areas, to the conservation and monitoring of endangered and threatened coastal and marine species and key habitats, and to monitoring issues dealing with climate change and biodiversity developed and implemented, including pilots to support efforts aimed at MPA/SPAMI establishment and implementation | 58,054 | 33,339 | 30,939 |
| OUTPUT 3.6.1. SB-006106.36.01.01 | Joint strategies and programmes on biodiversity and ecosystem conservation developed, by taking into account NAPs in cooperation with relevant partner organizations at global and regional levels | 4,184 | 1,791 | 2,296 |
| OUTPUT 1.1.2. SB-006106.11.02.05 | Effective legal, policy, and logistic support provided to MAP decision-making process including advisory bodies meetings | 62,762 | - | 59,895 |
| ACTIVITY COST SUBTOTAL: | | 601,550 | 629,234 | 188,345 |
| | | | 424,767 | 613,112 |
| SB-006106.94.01 : Posts | Administrative Support | 624,329 | 298,384 | 314,846 |
| SB-006106.94.02 : Operating costs | Administrative Support | 95,435 | 48,341 | 67,008 |
| ADMINISTRATIVE COST SUBTOTAL: | | 688,094 | 719,764 | 346,725 |
| | | | 381,854 | 728,579 |
| ACTIVITY, POST/OPERATING COST TOTAL: | | 1,289,644 | 1,348,998 | 535,070 |
| | | | 806,621 | 1,341,691 |

Implementation Rate: % **99.46**

Footnotes:

1. Consumed amounts are incurred expenditure. Commitments for the biennial period 2016-2017 (B17) have been closed.
2. The expenditure (consumed budget) is converted from EUR to USD at the exchange rate 1 USD = 0.956, which is the UN Operational Rate of Exchange effective on 31/12/2016 and applied for raising the PO in Umoja in 2017. The approved budget is converted accordingly.

5. INFO/RAC:

Project: Support to the Regional Activity Centre INFO/RAC, Rome, Italy
Project Number: 40MEL

TABLE 10:

| INFO-RAC | | | | | |
|--|--|--|---|------------------------------|------------------------------|
| Activity/Class (40MEL/B17) | Description | Approved Budget 2016-2017- EURO | Approved Budget 2016-2017- USD | Expended 2016-USD | Expended 2017-USD |
| OUTPUT 1.2.1. SB-006106.12.01.04 | Compliance mechanisms effectively functioning and technical and legal advice provided to Contracting Parties, including technical assistance to enhance implementation of the Convention and its Protocols including reporting | | 5,291 | - | 8,466 |
| OUTPUT 1.5.1. SB-006106.15.01.01 & SB-006106.15.01.02 & SB-006106.15.01.03 & SB-006106.15.01.08 | Info/MAP platform and platform for the implementation of IMAP fully operative and further developed, connected to MAP components' information systems and other relevant regional knowledge platforms, to facilitate access to knowledge for managers and decision-makers, as well as stakeholders and the general public | | 37,037 | - | 30,688 |
| OUTPUT 1.5.2 SB-006106.15.02.01 & SB-006106.15.02.05 & SB-006106.15.02.03 | Barcelona Convention online Reporting System (BCRS) updated and operational, improved and maintained, and complemented and streamlined with other reporting requirements | | 59,259 | - | 52,910 |
| OUTPUT 4.6.1. SB-006106.46.01.02 | Networks of CAMPs and other ICZM Protocol implementation activities established, and cooperation undertaken with other partners to promote the exchange of data, experience and good practices established | | 21,164 | - | 16,402 |
| ACTIVITY COST SUBTOTAL: | | 130,000 | 122,751 | - | 108,466 |
| | | | | 108,466 | |
| SB-006106.95.01 : Posts | Administrative Support | | 21,905 | - | 26,286 |

| | | | | |
|---|-------------------------------|----------------|----------|----------------|
| SB-006106.95.02 : Operating costs | Administrative Support | 55,873 | - | 45,233 |
| ADMINISTRATIVE COST SUBTOTAL: | 73,500 | 77,778 | - | 71,519 |
| | | | | 71,519 |
| ACTIVITY, POST/OPERATING COST TOTAL: | 203,500 | 200,529 | - | 179,985 |
| | | | | 179,985 |

Implementation Rate:

| | |
|---|--------------|
| % | 89.76 |
|---|--------------|

Footnotes:

1. Consumed amounts are incurred expenditure. Commitments for the biennial period 2016-2017 (B17) have been closed.
2. The approved budget is converted from EUR to USD at the exchange rate 1 USD = 0.945, which is the exchange rate used for the conversion of amounts for the biennium 2016-2017 as approved by COP 19. The same applies to the expenditure (consumed budget).
3. INFO/RAC Budget for the activity 1.5.2.2 is reduced by Euro 14,000 related to the Programme of Work and Budget 2016-2017 (Decision IG.22/20). This amount increased MED POL Budget to accommodate the extension of the consultancy contract of UNEP/MAP with B-Open Solutions srl (Marco Montuori).

6. SCP/RAC:

Project: Support to the Regional Activity Centre for Sustainable Consumption and Production (SCP/RAC)

Project Number: 40MEL

TABLE 11:

| SCP-RAC | | | | | |
|---|--|--|---|----------------------|----------------------|
| Activity/Class (40MEL/B17) | Description | Approved Budget 2016-2017- EURO | Approved Budget 2016-2017- USD | Expended 2016-USD | Expended 2017-USD |
| OUTPUT 1.1.2. SB-006106.11.02.05 | Effective legal, policy, and logistic support provided to MAP decision-making process including advisory bodies meetings | | 60,828 | - | 46,344 |
| OUTPUT 6.4.2. SB-006106.64.02.01 | A Mediterranean SCP Hub for knowledge exchange and networking fully operative and performing as connector and lever for new partnerships and initiatives providing SCP solutions | | 62,762 | - | 34,798 |
| OUTPUT 2.6.2. SB-006106.26.02.01 | Networks and initiatives of businesses, entrepreneurs and civil society providing SCP solutions contributing to alternatives to POPs and toxic chemicals and to reduce upstream sources of marine litter supported and coordinated | | - | - | 23,050 |
| ACTIIVITY COST SUBTOTAL: | | 115,000 | 123,590 | - | 104,192 |
| | | | | 104,192 | |
| SB-006106.96.01 : Posts | Administrative Support | | 109,833 | - | 121,399 |
| SB-006106.96.02 : Operating costs | Administrative Support | | 10,460 | - | - |
| ADMINISTRATIVE COST SUBTOTAL: | | 105,000 | 120,293 | - | 121,399 |
| | | | | 121,399 | |
| ACTIVITY, POST/OPERATING COST TOTAL: | | 220,000 | 243,883 | - | 225,591 |
| | | | | 225,591 | |

| | | |
|-----------------------------|---|--------------|
| Implementation Rate: | % | 92.50 |
|-----------------------------|---|--------------|

Footnotes:

1. Consumed amounts are incurred expenditure. Commitments for the biennial period 2016-2017 (B17) have been closed.
2. The expenditure (consumed budget) is converted from EUR to USD at the exchange rate 1 USD = 0.837, which is the UN Operational Rate of Exchange effective on 31/12/2017, up to the amount of EUR 92,500 and for exceeding amounts at the exchange rate 1 USD = 0.956, which is the UN Operational Rate of Exchange effective on 31/12/2016 and applied for raising the PO in Umoja in 2017. The approved budget is converted accordingly.

**Statement of Financial Performance, Statement of Financial Position and Statement of Changes
in Net Assets for the year ended 31 December 2016**

| 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 2016 (United States Dollars) | |
| | 2016 Total |
| Revenue | |
| Assessed contributions | 6,470,281 |
| Other revenue | 8 |
| Investment revenue | 63,809 |
| Total revenue | 6,534,098 |
| Expenses | |
| Employee salaries allowances and benefits | 591,903 |
| Non-employee compensation and allowances | 66,622 |
| Grants and other transfers | 2,693,678 |
| Supplies and consumables | 756 |
| Travel | 164,502 |
| Other operating expenses | 1,553,291 |
| Other expenses | 253 |
| Total expenses | 5,071,005 |
| Surplus/(deficit) for the period | 1,463,093 |
| II. Statement of Financial Position as at 31 December 2016 (United States Dollars) | |
| | 2016 Total |
| Current assets | |
| Cash and cash equivalents | 1,739,466 |
| Investments | 3,079,554 |
| Assessed contributions receivable | 320,693 |
| Advance Transfers | 915,790 |
| Other assets | 25,293 |
| Total current assets | 6,080,796 |
| Non-current assets | |
| Investments | 1,482,875 |
| Property plant and equipment | 5,316 |
| Total non-current assets | 1,488,191 |
| Total assets | 7,568,987 |
| Current liabilities | |
| Accounts payable and accrued liabilities | 299,958 |
| Advance receipts | 15,757 |
| Employee benefits liabilities | 8,211 |
| Total current liabilities | 323,926 |
| Total non current liabilities | - |
| Total liabilities | 323,926 |
| Net of total assets and total liabilities | 7,245,061 |
| Net assets: | |
| Accumulated surplus/(deficit) - unrestricted | 6,145,061 |
| Reserves | 1,100,000 |
| Total net assets | 7,245,061 |
| III. Statement of Changes in Net Assets for the year ended 31 December 2016 (United States Dollars) | |
| | 2016 Total |
| Net assets at the beginning of the period | 5,781,968 |
| Surplus/(deficit) for the period | 1,463,093 |
| Total net assets at the end of period | 7,245,061 |
|  Annette Waweru Chief ACCOUNTS SECTION BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON | |
|  United Nations Office at Nairobi ACCOUNTS SECTION Budget and Financial Management Service | |
| 14/09/2017 <i>1075</i> | |

**Statement of Financial Performance, Statement of Financial Position and Statement of Changes
in Net Assets for the year ended 31 December 2017**



| Trust Fund for Protection of the Mediterranean Sea Against Pollution (Fund code : MEL) | |
|--|------------------|
| I. Statement of Financial Performance for the year ended 31 December 2017 (United States Dollars) | |
| Total 2017 | |
| Revenue | |
| Assessed Contributions | 5,996,057 |
| Other Revenue | 808,097 |
| Investment Revenue | 74,301 |
| Total Revenue | 6,878,455 |
| Employee salaries allowances and benefits | 620,910 |
| Non-employee compensation and allowances | 239,800 |
| Grants and other transfers | 3,676,392 |
| Supplies and consumables | 60 |
| Travel | 226,999 |
| Other operating expenses | 1,239,734 |
| Total expenses | 6,003,895 |
| Surplus/(deficit) for the period | 874,560 |
| II. Statement of Financial Position as at 31 December 2017 (United States Dollars) | |
| Total 2017 | |
| Cash and Cash equivalents | 597,095 |
| Investments | 5,317,025 |
| Assessed contributions receivable | 500,342 |
| Advance Transfers | 339,799 |
| Other assets | 14,277 |
| Total Current Assets | 6,768,538 |
| Investments | 1,668,931 |
| Property plant and equipment | 5,317 |
| Total Non-Current Assets | 1,674,248 |
| Total Assets | 8,442,786 |
| Accounts payable and accrued liabilities | 105,786 |
| Advance receipts | 216,396 |
| Employee benefits liabilities | 983 |
| Total Current Liabilities | 323,165 |
| Total Liabilities | 323,165 |
| Net of Total Assets and Total Liabilities | 8,119,621 |
| Net Assets: | |
| Accumulated surpluses/ (deficits) - unrestricted | 6,985,902 |
| Reserves | 1,133,719 |
| Total Net Assets | 8,119,621 |
| III. Statement of Changes in Net Assets for the year ended 31 December 2017 (United States Dollars) | |
| Total 2017 | |
| Net Assets at the Beginning of the Period | 7,245,061 |
| Surplus/(deficit) for the period | 874,560 |
| Total Net Assets at the End of the Period | 8,119,621 |
|  United Nations Office at Medford ACCOUNTS SECTION Annette Waweru Budget and Financial Management Section BUDGET AND FINANCIAL MANAGEMENT SERVICE, UNON | |
| 24/11/2018 | |

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