



Distr.: General
23 December 2020
English only



**United Nations
Environment Assembly of the
United Nations Environment
Programme**

**United Nations Environment Assembly of the
United Nations Environment Programme
Fifth session**

Nairobi (online), 22–26 February 2021*
Item 5 of the provisional agenda**

**International environmental policy and
governance issues**

**Information on implementation of resolution 2/18 on the
relationship between the United Nations Environment
Programme and the multilateral environmental agreements for
which it provides the secretariats*****

Note by the Executive Director

The United Nations Environment Assembly,

Recalling Governing Council decisions 26/9, SS.XII/1, SS.XII/3 and 27/13 as well as its own resolution 1/12, in which the United Nations Environment Programme Executive Director was requested to produce reports on the relationship between the United Nations Environment Programme and the multilateral environmental agreements for which it provides the secretariats,

Recalling the United Nations Environment Assembly resolution 2/18 in which the United Nations Environment Programme Executive Director has been requested to continue efforts in matters relating to the institutional framework and accountability, administrative and financial framework and mutual supportiveness of programmes of multilateral environmental agreements in a transparent manner and, to report on progress made to the United Nations Environment Assembly of the United Nations Environment Programme,

Acknowledging that since the United Nations Environment Programme and each of the multilateral environmental agreements have their own legally independent governance structures, decision-making bodies and procedures, it is beneficial for Governments to ensure that their policymaking and, implementation of, relevant resolutions of the United Nations Environment Assembly and decisions of relevant decision-making bodies of multilateral environmental agreements are mutually supportive,

* In accordance with the decisions taken at the meeting of the Bureau of the United Nations Environment Assembly held on 8 October 2020 and at the joint meeting of the Bureaux of the United Nations Environment Assembly and the Committee of Permanent Representatives held on 1 December 2020, the fifth session of the Assembly is expected to adjourn on 23 February 2021 and resume as an in-person meeting in February 2022.

** UNEP/EA.5/1/Rev.1.

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

Noting that specific provisions contained in each multilateral environmental agreement stipulate the key functions, prerogatives and responsibilities of the relevant governing bodies and secretariats for the operationalization of the agreements,

Noting also that when the governing bodies of multilateral environmental agreements decide to request that the Executive Director provide their secretariats, they accept that the multilateral environmental agreements' secretariats will become subject to the administrative, human resources and financial regulations and rules of the United Nations including the new UN delegation of authority framework (UN Delegation of authority in the administration of the Staff Regulations and Rules and the Financial Regulations and Rules issued on 1 January 2019), as applied to the United Nations Environment Programme and as supplemented by the multilateral environmental agreements' own financial rules provided they do not conflict with UN regulations and rules,

Recalling that when the Executive Director has been entrusted with providing the secretariat for a multilateral environmental agreement, the Executive Director also requires the approval of the governing body of the United Nations Environment Programme to establish appropriate arrangements for carrying out secretariat functions and to establish or extend the trust funds of that multilateral environmental agreement,

Noting with appreciation that the United Nations Environment Programme currently provides or will provide the secretariat for numerous multilateral environmental agreements, listed in the annex to the present resolution (hereinafter referred to as the "UNEP-administered multilateral environmental agreements"),

Recalling its resolution 1/16, which notes that agreements for which the United Nations Environment Programme carries out the functions of the secretariat must be based on the principle of cost recovery when it comes to administrative costs, in line with the financial regulations and rules of the United Nations,

Noting that annual external audits performed by the Board of Auditors' as mandated by the General Assembly provide assurance to stakeholders that the financial statements issued present a true and fair reflection of the financial affairs of the UNEP as a consolidated entity,

Also noting that expanded supplementary financial reports specific to respective multilateral environmental secretariats as well as regular internal audits by the Office of Internal Oversight Services, would enhance financial and operational transparency.