

**Mediterranean
Action Plan**
Barcelona
Convention7 March 2024
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95th Meeting of the Bureau of the Contracting Parties to the
Convention for the Protection of the Marine Environment
and the Coastal Region of the Mediterranean and its Protocols

Ljubljana, Slovenia, 3-4 April 2024

Agenda Item 4: Report by the Secretariat on Financial and Administrative Issues

Report by the Secretariat on Financial and Administrative Issues

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FINANCIAL SITUATION AND PROPOSALS

I. Financial Matters

A. Fund Balances

1. The financial closure of the 2022-2023 biennium is ongoing, and the final closing balance of the Mediterranean Trust Fund (MTF) has not been finalized. The certified and audited financial statements for the year 2023 will be shared with the Bureau when they become available.
2. Pursuant to the Conclusions and Recommendations of the 94th Meeting of the Bureau (Izola, Slovenia, 20-21 June 2023), the Secretariat is sharing with the Bureau Members the certified and audited financial statements for the MTF as of 31 December 2022 (Annex II). According to the audited and certified Statement of Financial Position, the Mediterranean Trust Fund (MTF) balance amounted to USD 7.8 million as of 31 December 2022. It reflects the accumulated surplus of USD 6.6 million and the amount put aside for the Working Capital Reserve (WCR) of USD 1.2 million. The accumulated surplus includes the assessed contributions receivable (arrears) and the advance transfers to implementing partners.

Proposed Recommendations:

- (a) **The Bureau takes note of the Financial Statements provided in response to the Conclusions and Recommendations of the 94th Bureau meeting requesting for the certified and audited financial statements for the year 2023 to be shared as soon as they are available;**

B. Contributions

3. As of 31 December 2023, the collection rate of the Assessed Ordinary Contributions to the MTF had reached 99.49% for the year 2022 and 92.89% for the year 2023. The comprehensive status of contributions as of 31 December 2023 is presented in Annex I. As indicated, there are seven Contracting Parties that had not paid their 2023 contributions by 31 December 2023 and one Contracting Party which had paid part of the 2024 contribution (deferred income).
4. As of 29 February 2024, the collection rate of the Assessed Ordinary Contributions to the MTF had reached 97.48% for the year 2023 and 12.92% for the year 2024. During the period, two Contracting Parties paid their 2023 contributions and five Contracting Parties paid their 2024 contributions. The comprehensive status of contributions as of 29 February 2024 is presented in Annex I.
5. As of 29 February 2024, four Contracting Parties were in arrears for more than two years, as detailed in the table below.

Country	Contributions in Arrears	Years
State of Libya	EUR 697,598	2011-2023
Algeria	EUR 256,346	2017-2019, 2021-2023
Syrian Arab Republic	EUR 130,135	2011-2023
Lebanon	EUR 101,217	2016, 2019-2023

6. In line with Procedure 4.2.d of the Financial Regulations and Rules and Procedures for the Contracting Parties, its subsidiary bodies and the Secretariat of the Barcelona Convention, the Coordinator had written to those Parties whose contributions had not been received by the 1st July of year 2023, to impress upon them the importance of paying their respective contributions for the year as well as arrears for prior periods. In line with Procedure 4.2.e of the Financial Regulations and Rules and Procedures, the Coordinator has proposed to the four Parties whose contributions are in arrears for two or more years, a payment schedule to enable them to clear all outstanding arrears within a

maximum of six years and to pay future contributions by their due dates. The Secretariat is continuing its efforts with the relevant national authorities.

7. As explained in the previous Bureau reports, regarding the outstanding amounts of the Government of Algeria, the payments of the 2022 annual contribution of EUR 50,469.00 as well as part of the initial installment of EUR 31,902.53 intended for settling the arrears in the framework of the agreed repayment plan for the MTF, were effected in May 2023. The Secretariat will continue following up in order to receive subsequent installments as per the repayment plan. During COP23, Portoroz, Slovenia, the Coordinator and the Deputy Executive Director held a meeting with the Libyan Minister and it was agreed that a joint visit of MAP Coordinator and UNEP representative would be organized to discuss the issue of arrears with the concerned authorities.

8. The Secretariat will continue formal and informal follow-up actions with representatives of the above-mentioned Contracting Parties whenever the opportunity arises. The Coordinator plans to organize meetings with the Ambassadors of the concerned Contracting Parties to mobilise their efforts in supporting the payment of the arrears.

Proposed Recommendations:

- (b) The Bureau notes with appreciation the contributions received for the years 2022 and 2023 and encourages the Contracting Parties which did not pay to do so as soon as possible;**
- (c) The Bureau draws the attention of the Contracting Parties to adhere to Procedure 4.2.b of the Financial Regulations and Rules and Procedures, which states that contributions for each calendar year are expected within the first quarter of that year and should be paid promptly and in full;**
- (d) The Bureau encourages the Contracting Parties in arrears to pay them as soon as possible, while noting the specific circumstances of each Contracting Party in arrears;**
- (e) The Bureau supports the efforts made by the Secretariat and urges the Secretariat to continue its efforts to maximize the collection of contributions and arrears in line with the Financial Rules and Procedures.**

C. Financial Implementation of the Programme of Work and Budget 2022-2023

9. The level of the budget consumption for the biennium 2022-2023 had reached between 90% to 95% as of 31 December 2023¹. The final budget consumption rate for the biennium 2022-2023 will be available after the UN accounts for the year 2023 are closed and audited.

Proposed Recommendation:

- (f) The Bureau takes note of the status of the financial implementation of the Programme of Work and Budget 2022-2023 and requests the Secretariat to provide the final picture at the next Bureau meeting.**

D. Financial Implementation of the Programme of Work and Budget 2024-2025

10. The preparation of the Project Document and Legal Instruments for the operationalization of the Programme of Work (PoW) and Budget 2024-2025, adopted with COP 23 Decision IG.26/14 was initiated immediately after COP 23. In line with the previous practice established to promote an integrated implementation of the MAP PoW under the leadership of the Coordinating Unit, a consolidated Project Document was prepared for the entire PoW and Budget 2024-2025, as adopted by COP 23, including also the contribution allocated in the framework of the Agreement between UNEP and the Ministry of Foreign Affairs of France to support the implementation of a number of PoW

¹ This is the budget consumption level for MTF (Assessed Ordinary Contributions and EC Discretionary Contribution). In consideration of substantial fluctuation of EUR-USD exchange rate during 2022-2023 there is a range in the estimation of the budget consumption level since the figures are yet to be finalized for 2023. A final picture will be provided at the next Bureau meeting after the closure of 2023 accounts.

2024-2025 activities. In accordance with UNEP Rules and Procedures, Legal Instruments were also prepared for each Regional Activity Centre (RAC), to enable the disbursement of funds, as agreed by COP 23.

11. The entire package of Project Document and Legal Instruments (except for the Agreement with IMO) was submitted to UNEP HQ for review and signature by the duly authorized officers, in line with the respective Delegation of Authority, on 31 January 2024. Upon signature of the Legal Instruments by UNEP HQ and respective counter-signatories from the RACs side in the first half of February 2024, the procedure in Umoja Extension II was initiated for the release of the first installments, which is expected to take place in March 2024. Information on the incurred expenditures for the implementation of the UNEP/MAP PoW and Budget 2024-2025 will be provided at the next regular Meeting of the Bureau.

12. At the time of the preparation of the Legal Instruments, the Secretariat was informed by UNEP HQ that the entire amount of the Legal Instruments should be committed at the time of their signature and it is no more possible to commit the funds of two-year Agreements on a yearly basis in line with COP-approved budget. The option of splitting the Legal Instruments in consecutive annual Agreements was rejected since this would be against the principle of integration and result-based approach of the Programme of Work and would erroneously break a continuous activity in two phases. In addition, this would entail a heavy administrative workload in the middle of the biennium with the risk of delaying the disbursement of the 2025 funds at a time when these are crucial for the activities' implementation.

13. Furthermore, considering that the UN rules prohibit the disbursement of funds without having the equivalent cash in the UNEP/MAP accounts, concerns were raised regarding the position of MAP to disburse large amounts to the RACs, as it was done in the last biennia, taking into account that the Contracting Parties approved the use of a large amount of the unutilized MTF positive balance and that the assessed contributions are paid by the Contracting Parties annually. In order to avoid any financial liability risk for the Secretariat, two new elements were added in the Legal Instruments with the RACs: (i) the frequency of installments and respective financial reports was reduced from six-monthly to quarterly basis, with a clause giving the possibility to advance more than one installments together, should the MAP's cash position so permits, and (ii) a new clause negotiated with HQ was added according to which payment of installments "will be subject to timely receipt of the annual assessed contributions into the Mediterranean Trust Fund". It should be noted that the shorter installment and reporting frequency is expected to create much heavier workload for both the RACs and the Secretariat for the preparation, review and processing of financial reports, recording of expenses and payment requests.

14. Another issue raised by the above-mentioned policy is the generation of the entire OTA in the year of the commitment of the funds, i.e. in 2024 for use in 2025, as per the UN Rules and Regulations, leading to a potential insufficiency of OTA funds in 2026. Following negotiations with HQ it was agreed that this risk would be mitigated by requesting the HQ to exceptionally authorize the rollover and use of OTA savings from 2025 to 2026.

15. Following these actions, the PCAs with 5 RACs, were signed by the UNEP Ecosystems Division Director on 9 February 2024 and counter signed by RACs' legal representatives in the period between 12 and 20 February 2024.

16. In relation to REMPEC, IMO has expressed written concerns on the text of the proposed UN to UN Agreement, and specifically objected the quarterly payment and reporting periodicity as well as the new clause which associated the payments with the receipt of assessed ordinary contributions. Furthermore, IMO informed UNEP that it is not in a position to accept the new text, highlighting consequential financial risks and liabilities for IMO. Negotiations were held with IMO and UNEP HQ colleagues so as to conclude on a mutually agreed solution. It was finally agreed that the payments and reporting would be maintained at six-monthly basis and the additional clause would be removed for the IMO case, on the understanding that the clause on the termination of the Agreement is the one that addresses in principle the concerns raised by IMO as well as UNEP concerns on liability. Some further minor adjustments on the text were also introduced in line with the latest template. It was further agreed between UNEP and IMO that a consultation process would be held with all concerned in the

near future to agree on a revised text on the basis of the latest UN to UN Transfer Agreement, and avoid potential risks for any of the two UN Entities. It is expected that the revised UN to UN Agreement with IMO will be signed at the beginning of March 2024 to allow disbursement of the first installment in March 2024.

17. In connection to the payments to the RACs, the Secretariat is pleased to inform the Bureau of its compliance with all the recommendations of the Audit, AA2022-220-02 of the UNEP Mediterranean Action Plan for the Barcelona Convention Enhancing efficiency in the implementation of the Programme of Work, as of December 2023. Among which the recommendation 3 relating to the disbursement to the RACs “MAP Secretariat should address the delays in signing of cooperation agreements and disbursing advances to the Regional Activity Centres”, has also been successfully closed. In order to achieve this aim, the Secretariat continued dialogues with the concerned in the workflow of legal instruments processing in order to solicit support for the timely finalization and signing. The preparatory work was undertaken for 2024-2025 biennium as early as in November 2023 in close cooperation with the RACs and all the legal instruments for 2024-2025 biennium with one the exception of IMO, which is elaborated above, were signed in February 2024. The process of first installments to the RACs under the respective legal instruments was initiated upon signing of the respective legal instruments and the payments are to be disbursed in March 2025.

Proposed Recommendations:

(g) The Bureau takes note of the efforts by the Secretariat to close the Audit recommendations and to operationalize the PoW and Budget 2024-2025 into Project Documents and Legal Instruments in a timely manner, noting that information on the financial implementation of the first semester of the PoW and Budget 2024-2025 will be provided at its 96th Meeting.

E. The UN Policy on Programme Support Costs (PSCs)

18. UNEP HQs have drawn the attention of the MAP Secretariat to the report and recommendations of the Board of Auditors for the year ended 31 December 2020 and the memo issued by the Corporate Services Division in 2021 in response to the Audit recommendations, which states that UNEP review future agreements whenever an exception to the standard PSC rates (13% on all voluntary contributions where the UN retains primary and overarching programmatic responsibility and is the first or primary recipient of these funds and 7% on all voluntary contributions in support of inter-agency and “delivering as one” programmes and collaboration with other multi-lateral institutions where valid inter-agency arrangements apply) is requested by the donor and forward the agreements with appropriate justification and conditions to the Controller for approval to ensure transparency.

19. With this regards, the Secretariat plans to initiate a dialogue with the government of Greece and the European Commission in order to exchange views and obtain feedbacks from them for their respective contributions to which non-standard PSCs are applied (Greek Host Country Contribution: 0% and EU Discretionary Contribution: 4.5%). Outcome of the dialogue will be reported to the next meeting of the Bureau.

Proposed Recommendations:

(h) The Bureau takes note of the Audit recommendation and the advice of UNEP HQs for the revision of PSCs on the MAP contributions and request the Secretariat to initiate a dialogue on this matter with the concerned Contracting Parties and to report the outcome at its 96th Meeting.

II. CONSULTANCY REPORTING

20. MAP Components are continuing the efforts to utilize mainly and on a priority basis external funding resources for the consultancies and to use MTF complementary, as need be, in most of the cases and apart from the cases where consultants/individual contractors are recruited to execute functions similar to vacant staff posts. The summary of the consultancy costs for the year 2023 (and in total for the biennium 2022-2023) will be presented at the next meeting of the Bureau.

III. PERSONNEL MATTERS

21. The recruitments status is summarized below:

- P5 Senior Programme Officer (MedPol) (position No. 31046424): the candidate accepted the offer and the onboarding process has been initiated.
- P3 Programme Management Officer (MedProgramme) (position No: 31032929): following the transfer of Ms. Maren Mellendorf to UNIDO that took place on 20 February 2024, a temporary job opening (for 364 days) was advertised shortly.
- P3 Programme Management Officer (EcAp MED III Project) (position No: 30606551): following the lateral move of Ms. Patrizia Busolini to the post of P3 Programme Management Officer (Socio-Economic and Sustainable Development) effective 15 November 2023, a temporary job opening (for 364 days) was advertised under TJO 224953 in Inspira with a deadline for applications of 21 January 2024. In addition, a regular job opening for the project was advertised under JO 224950 in Inspira with a deadline for applications of 14 February 2024. Both recruitment processes are underway.
- P3 Programme Management Officer (MED QSR) (position No: 31025245): Mr. Christos Ioakeimidis was selected for the temporary position for 6 months and took up the new functions effective 22 November 2023. In parallel, a regular staff position was advertised under JO 213903 in Inspira with a deadline for applications of 12 October 2023 and the recruitment process is underway.
- P3 Public Information Officer (position No: 30600867): Mr. Jihed Ghannem was transferred to UNEP CBD Secretariat in Montreal effective 2 February 2024. The process to fill in the post will be launched shortly.
- P2 Associate Programme Management Officer (Marine Litter MED II Project) (position No: 31038349): the position became temporarily vacant following the selection of Mr. Christos Ioakeimidis to the post of P3 Programme Management officer (MED QSR) on a temporary basis for 6 months effective 22 November 2023.
- P2 Associate Programme Management Officer (SEMPA project) (position No: 31034029): following the resignation of Mr. Philippe Theou from the position effective 21 January 2024, a regular project staff position was advertised under JO 222842 in Inspira with a deadline for applications of 2 February 2024 and the recruitment process is underway.
- P2 Associate Finance and Budget Officer (SEMPA project) (position No: 31053243): the post was created and classified. It is expected that the job opening is to be advertised in Inspira shortly.
- P2 Associate Finance and Budget Officer (MedProgramme) (position No: 31039463): following the resignation of Ms. Timea Minaei from the position effective 17 February 2024, a temporary job opening (for 364 days) was advertised under TJO 223918 in Inspira with a deadline for applications of 28 December 2023 and the recruitment process is underway.
- G6 Finance and Budget Assistant (position No: 30606488): following the resignation of Ms. Georgia Stavaraki from the position effective 13 March 2024, the recruitment process has been initiated. Temporary job opening and regular staff post opening were launched in Inspira.
- G6 Administrative Assistant to the Coordinator: request to create, classify and advertise the position was submitted to HQ.

- G4 Administrative Team Assistant (position No. 30600877): the post was advertised under JO 207685 in Inspira with a deadline for applications of 13 July 2023. The recruitment process is underway.
- Secondment of an Expert from France on a Non-Reimbursable Loan: Ms. Elisabeth Chouraki left UNEP/MAP effective 31 December 2023. The recruitment process for a new expert is underway.

22. Two new RAC Directors joined the MAP system since the last Bureau meeting as below:

- SPA/RAC: Mr. Mahmoud Elyes Hamza brings a long experience on governance and research especially in areas of biology and agronomy, including at international level. He has been appointed Minister of Agriculture, Water Resources, and Fisheries (Tunisia) from 2021 until 2023. Prior to that, he has followed a long academic and research career including his serving as the Director of the High Institute of Preparatory Studies in Biology and Geology (ISEP-BG, 2007-2009) and of the National Institute of Agronomy of Tunisia (INAT, 2009-2017) as well as President of the Institute of Agricultural Research and Higher Education (IRESA, 2017-2021). In 2012, Mr. Elyes Hamza obtained the title of Professor of Higher Agricultural Education, specializing in “Rural Engineering, Water, and Forests.
- Plan Bleu/RAC: Mr. Robin Degron brings a thirty years’ experience on governance and financing of sustainable development, including at international level. A former student of the National School of Administration (ENA) and of the National School of Rural Engineering, Water Resources and Forestry (ENGREF), Mr. Degron held a number of positions in the Ministry of the Environment (France) before being appointed special advisor to the Strategy and Future Study High Commissioner (France Stratégie). He has also served as a Senior Auditor at the Cour des Comptes (French Supreme Audit Institution).

Proposed Recommendations:

- (i) The Bureau takes note of the status of recruitment and welcomes the new RAC Directors to the MAP system.**

IV. OTHER MATTERS

A. Premises of the Secretariat

23. Paragraph 14 of Decision IG.24/14 on the PoW and Budget for 2020-2021 reads as follows: *“Urge the Government of the Hellenic Republic to undertake all the required steps in order to ensure that fully adequate premises are made available to the Coordinating Unit within the shortest delay and in line with its commitments under the Host Country Agreement and request the Secretariat to report to the Contracting Parties and to the Bureau on the progress made”*.

24. A plan has been developed in consultation with UNEP Headquarters and the host institution.. The design of the new layout was shared with the headquarters and host institution. The scope of work for the construction work has been submitted to UNEP HQs for review and finalization and subsequent launching of a competitive bidding. During the mission of the Coordinator to HQ to attend UNEA 6, she met with different services at Corporate Services Division and UNON and a timeline was agreed.

25. Taking into consideration the scheduled renovation work of the host institute and the recent development, the work is expected to start mid-2024. The Secretariat expects to enter to the refurbished office in January 2025.

Proposed Recommendation:

- (j) The Bureau takes note of the efforts made with regards to the refurbishment of the UNEP/MAP premises and requests the Secretariat to accelerate the process with the support of the Greek Government and to report the progress to the next Bureau meeting.**

Annex I

**Status of Contributions as of 31 December 2023 &
Status of Contributions as of 31 January 2024**

Status of Assessed Ordinary Contributions apportioned to the Parties of the Barcelona Convention as of 31 December 2023

Ordinary Contributions to MTF													
Country	Unpaid Pledges for 2020 and prior years	Unpaid Pledges for 2021	Unpaid Pledges for 2022	Unpaid Pledges as of 31/12/2022			Pledges for 2022	Collections for 2022		Pledges for 2023	Collections for 2023	Unpaid Pledges for 2023	Deferred Income
	EUR	EUR	EUR	EUR			EUR	EUR		EUR	EUR	EUR	EUR
Albania	-	-	-	-			3,704	3,704		3,704	3,704	-	
Algeria	146,076	59,801	-	205,877			50,469	50,469		50,469	-	50,469	
Bosnia and Herzegovina	-	-	-	-			5,556	5,556		5,556	5,556	-	
Croatia	-	-	-	-			42,135	42,135		42,135	42,135	-	
Cyprus	-	-	-	-			16,669	16,669		16,669	16,669	-	
Egypt	-	-	-	-			64,360	64,360		64,360	-	64,360	
European Union	-	-	-	-			142,670	142,670		142,670	142,670	-	
France	-	-	-	-			1,999,323	1,999,323		1,999,323	1,999,323	-	
Greece	-	-	-	-			150,482	150,482		150,482	150,482	-	
Israel	-	-	-	-			259,755	259,755		259,755	-	259,755	
Italy	-	-	-	-			1,476,573	1,476,573		1,476,573	1,476,573	-	522,194
Lebanon	47,512	20,367	16,669	84,548			16,669	-		16,669	-	16,669	
Libya (State of Libya)	667,930	13,000	8,334	689,264			8,334	-		8,334	-	8,334	
Malta	-	-	-	-			8,797	8,797		8,797	8,797	-	
Monaco	-	-	-	-			5,093	5,093		5,093	5,093	-	
Montenegro	-	-	-	-			1,852	1,852		1,852	-	1,852	
Morocco	-	-	-	-			25,466	25,466		25,466	25,466	-	
Slovenia	-	-	-	-			36,579	36,579		36,579	36,579	-	
Spain	-	-	-	-			988,086	988,086		988,086	988,086	-	
Syrian Arab Republic	117,034	4,767	4,167	125,968			4,167	-		4,167	-	4,167	
Tunisia	-	-	-	-			8,797	8,797		8,797	8,797	-	
Türkiye	-	-	-	-			391,252	391,252		391,252	391,252	-	
TOTAL	978,552	97,935	29,170	1,105,657			5,706,788	5,677,618		5,706,788	5,301,182	405,606	522,194

Year	2018	2019	2020	2021
Collection Rate	97.82%	97.49%	99.33%	98.28%

2022	99.49%
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2023	92.89%
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EC Discretionary Contribution													
							Expected contribution for 2022	Received contribution for 2022		Expected contribution for 2023	Received contribution for 2023	Open Receivable for 2023	
							EUR	EUR		EUR	EUR	EUR	
European Commission							596,484	596,484		596,484	596,484	-	

Host Country Contribution													
							Expected contribution for 2022	Received contribution for 2022		Expected contribution for 2023	Received contribution for 2023	Open Receivable for 2023	
							EUR	EUR		EUR	EUR	EUR	
Greece							344,800	380,120		344,800	364,631	-	

*Unpaid pledges for 2016 and prior years have been reduced in order for the receivable balances reflected on the current table to be in line with Umoja accounts, as reconciled in liaison with UNEP Contributions Unit: by EUR 42 for Algeria, by EUR 9,804 for the State of Libya and by EUR 1,509 for the Syrian Arab Republic.

Note: Financial Regulations and Rules of the United Nations: Regulation 3.5. Contributions and advances shall be considered as due and payable in full within 30 days of the receipt of the communication of the Secretary-General referred to in regulation 3.4 or on the first day of the calendar year to which they relate, whichever is later. As of 1 January of the following calendar year, the unpaid balance of such contributions and advances shall be considered to be one year in arrears.

Status of Assessed Ordinary Contributions apportioned to the Parties of the Barcelona Convention as of 29 February 2024

Ordinary Contributions to MTF									
Country	Unpaid Pledges for 2021 and prior years	Unpaid Pledges for 2022	Unpaid Pledges for 2023	Unpaid Pledges as of 31/12/2023		Pledges for 2024	Collections for 2024	Unpaid Pledges for 2024	Deferred Income
	EUR	EUR	EUR	EUR		EUR	EUR	EUR	EUR
Albania	-	-	-	-		3,704	-	3,704	
Algeria	205,877	-	50,469	256,346		50,469	-	50,469	
Bosnia and Herzegovina	-	-	-	-		5,556	-	5,556	
Croatia	-	-	-	-		42,135	42,135	-	
Cyprus	-	-	-	-		16,669	16,669	-	
Egypt	-	-	64,360	64,360		64,360	-	64,360	
European Union	-	-	-	-		142,670	142,670	-	
France	-	-	-	-		1,999,323	-	1,999,323	
Greece	-	-	-	-		150,482	-	150,482	
Israel	-	-	-	-		259,755	-	259,755	
Italy	-	-	-	-		1,476,573	522,194	954,379	
Lebanon	67,879	16,669	16,669	101,217		16,669	-	16,669	
Libya (State of Libya)	680,930	8,334	8,334	697,598		8,334	-	8,334	
Malta	-	-	-	-		8,797	8,797	-	
Monaco	-	-	-	-		5,093	5,093	-	
Montenegro	-	-	-	-		1,852	-	1,852	
Morocco	-	-	-	-		25,466	-	25,466	
Slovenia	-	-	-	-		36,579	-	36,579	
Spain	-	-	-	-		988,086	-	988,086	
Syrian Arab Republic	121,801	4,167	4,167	130,135		4,167	-	4,167	
Tunisia	-	-	-	-		8,797	-	8,797	
Türkiye	-	-	-	-		391,252	-	391,252	
TOTAL	1,076,487	29,170	143,999	1,249,656		5,706,788	737,558	4,969,230	-

Year	2020	2021	2022	2023
Collection Rate	99.33%	98.28%	99.49%	97.48%

2024
12.92%


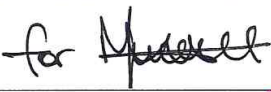

EC Discretionary Contribution									
						Expected contribution for 2024	Received contribution for 2024	Open Receivable for 2024	
						EUR	EUR	EUR	
European Commission						596,484	596,484	-	

Host Country Contribution									
						Expected contribution for 2024	Received contribution for 2024	Open Receivable for 2024	
						EUR	EUR	EUR	
Greece						344,800	-	-	

*Unpaid pledges for 2016 and prior years have been reduced in order for the receivable balances reflected on the current table to be in line with Umoja accounts, as reconciled in liaison with UNEP Contributions Unit: by EUR 42 for Algeria, by EUR 9,804 for the State of Libya and by EUR 1,509 for the Syrian Arab Republic.

Note: Financial Regulations and Rules of the United Nations: Regulation 3.5. Contributions and advances shall be considered as due and payable in full within 30 days of the receipt of the communication of the Secretary-General referred to in regulation 3.4 or on the first day of the calendar year to which they relate, whichever is later. As of 1 January of the following calendar year, the unpaid balance of such contributions and advances shall be considered to be one year in arrears.

Annex II
Certified and audited financial statements for the MTF as of 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	6,515,880
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
<div style="display: flex; justify-content: space-between; align-items: center;"> <div style="text-align: center;">  Miriam Kizito Chief, Financial Reporting Unit BFMS, UNON </div> <div style="text-align: center;">  United Nations Office at Nairobi ACCOUNTS SECTION Budget and Financial Management Service </div> <div style="text-align: right;"> 14/06/2023 </div> </div>	