



## **BAMA KO CONVENTION**

## **Conference of the States Parties**

*First Session*

*Bamako, Mali*

*24-26 June 2013*

### **DECISION 1/8 – Financial arrangement for the administration of the convention**

#### **The Conference:**

**Recalling** Article 15, paragraph 2 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 that states that the Conference of the Parties shall adopt rules financial rules to determine in particular the financial rules to determine in particular the financial participation of the Parties to this Convention.<sup>1</sup>;

**Further recalling** that Article 14 of the Convention<sup>2</sup>;

#### **Hereby:**

1. **Adopts** the Financial Rules for the administration 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 (Bamako Convention) annexed hereto (Annex I). The adoption of the above rules is without prejudice to any decision that may later be adopted in relation to the scale of contributions;
2. **Establishes** a Revolving Fund for Assistance in case of Emergency situations, in accordance with article 14.3 of the Bamako Convention<sup>3</sup>; and
3. **Adopts** the scale of contributions<sup>4</sup> to the regular budget and to the Revolving Fund for Assistance in case of Emergency situations annexed hereto (Annex II);
4. **Establishes** a Trust Fund for the Bamako Convention<sup>5</sup>, in accordance with article 14.4 of the Bamako Convention and with Financial Rule 5 for the administration of the Bamako Convention; and

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<sup>1</sup> **Article 15.2:** The Conference of the Parties to this Convention shall adopt... financial rules to determine in particular the financial participation of the Parties to this Convention.

<sup>2</sup> **Art. 14.1:** The regular budget of the Conference of Parties, as required in Articles 15 and 16 of this Convention, shall be prepared by the Secretariat and approved by the Conference.

<sup>3</sup> **Art. 14.3:** The Parties shall also consider the establishment of a revolving fund to assist, on an interim basis, in case of emergency situations to minimize damage from disasters or accidents arising from transboundary movements of hazardous wastes or during the disposal of such wastes.

<sup>4</sup> **Art. 14.2:** Parties shall, at the first meeting of the Conference of the Parties, agree on a scale of contributions to the recurrent budget of the Secretariat.

<sup>5</sup> **Art. 14.4:** The Parties agree that, according to the specific needs of different regions and subregions, regional or sub-regional centres for training and technology transfers regarding the management of hazardous wastes and minimization of their generation should be established, as well as appropriate funding mechanisms of a voluntary nature

5. **Encourages** Parties and non-Parties to make voluntary contributions into the Trust Fund as soon as possible to ensure the smooth implementation of the decisions of the Conference.

## **ANNEX I: APPROVED FINANCIAL RULES**

Financial Rules for the Administration 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 (Bamako Convention)

### **Purpose**

#### **Rule 1**

These rules shall govern the financial administration 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 (Bamako Convention). In respect of matters not specially provided for by these rules, the Financial Regulations of the United Nations Environment Programme shall apply.

### **Definitions**

#### **Rule 2**

In these Regulations, unless the contrary intention appears:

‘Convention’ means the Bamako Convention on the Ban of the Import into Africa and the Control of Transboundary Movement and Management of Hazardous Wastes within Africa, also referred to as the Bamako Convention.

‘Parties’ means countries who are Parties to the Convention.

‘Expenditure’ means costs directly associated with the convening of meetings of the Parties and implementing an agreed work programme for the Convention.

‘Budget’ means a statement of income and expenditure relating to the convening of meetings of the Parties and the operations of the Convention.

‘Executive Secretary’ means Executive Secretary of the Bamako Convention.

### **Financial period**

#### **Rule 3**

The financial period of the Convention shall be the calendar year.

## **Budget**

### **Rule 4**

1. The Secretariat shall prepare the budget proposal for the following calendar year and shall dispatch it to all Parties to the Convention at least six weeks before the opening of the meeting of the Conference of the Parties at which the budget is to be adopted.

2. The budget proposal shall be arranged in such form and in such Parts, Heads and Sub-Heads as the Parties may from time to time direct.

The budget proposal shall include the following documents:

(a) A detailed statement dealing with each sub-head separately of estimated income and expenditure for the following year and the basis of computation;

(b) A comparative table dealing with each sub-head separately, of actual income and expenditure during the last year and of estimated income and expenditure for the following year;

(c) A detailed statement showing the estimated financial position of the Convention; and

(d) Any other documents which the Parties may deem necessary and useful.

3. The Conference of the Parties shall consider the budget proposal and adopt a budget prior to the commencement of the financial period that it covers.

4. The budget for a calendar year reflecting the work plan for the same period, as approved by the Meeting of the Conference of the Parties, shall constitute the authorization to the Executive Secretary to incur commitments and make payments within the allocations approved by the Meeting, provided always that, unless specifically authorized by the Conference of the Parties, commitments are covered by related income.

5. The Executive Secretary may transfer within the budget, anticipated savings under any Part, Head or sub-head to meet anticipated expenditure under any other Part, Head or Sub-Head.

## **Funds**

### **Rule 5**

The funds include the regular budget, the Revolving Fund for Assistance in case of Emergency situations and the Trust Fund. The funds shall be managed by the Executive Secretary.

Contributions made pursuant to Rule 6 paragraph 1 (a), (e), (f) shall be credited to the regular budget. All budget expenditures that are made pursuant to Rule 4, paragraph 4 above shall be charged to the regular budget.

Contributions made pursuant to Rule 6 paragraph 1 (d) might be credited to the regular budget, the Fund for Assistance in case of Emergency situations or the Trust Fund as may be agreed by the Executive Secretary and the contributor.

The Fund for Assistance in case of Emergency situations shall cover expenditures made to assist Parties to minimize damage from disasters or accidents arising from transboundary movements of hazardous wastes or during the disposal of such wastes.

The Trust Fund shall cover expenditures for technical assistance activities made to assist the Parties in the management of hazardous wastes and minimization of their generation, including the activities of the designated regional or sub-regional centres for training and technology transfers, according to the specific needs of different regions and subregions as agreed by the Parties and included in the workplan.

## **Contributions**

### **Rule 6**

1. The resources for the financial operation of the Convention shall comprise:
  - (a) The contributions made to the regular budget each year by Parties based on a scale adopted by consensus of the Parties. Such contributions shall be due on the first day of the relevant year;
  - (b) The contributions made to the Revolving Fund for Assistance in case of Emergency situations by Parties on a necessity of replenishment basis. These contributions are based on the scale adopted by the Parties.
  - (c) Voluntary contributions made by Parties to the Trust Fund.
  - (d) Contributions made by the Parties in addition to those made pursuant to paragraph (a) above, by other States, as well as governmental, intergovernmental and non-governmental organisations and from other sources. Such contributions shall be used in accordance with such terms and conditions, consistent with the objectives of the Convention and the financial regulation for the financial administration of the United Nations Environment Programme, as may be agreed by the Executive Secretary and the contributor;
  - (e) The uncommitted balance of appropriations from previous financial periods;
  - (f) Miscellaneous income.
2. All contributions shall be paid in United States Dollars. However, the Executive Secretary is empowered to accept, at his discretion, the total or partial payment of contributions by a Party in currencies other than US dollars which are necessary for the functioning of the Convention.
3. The Executive Secretary shall acknowledge promptly the receipt of all pledges and contributions and shall inform the Parties, every year, of the status of pledges and payments of contributions.
4. Contributions not immediately required shall be invested in interest bearing deposits at the discretion of the Executive Secretary. The resulting income shall be credited to the Trust fund.

5. All funds shall be provided by contributions by the Parties to the Convention or by any other States or Organisations referred to in paragraphs 1 (a) and 1 (b) of this rule.

### **Audit**

#### **Rule 7**

Unless decided otherwise by the Parties, the accounts and financial management of all funds governed by these rules shall be subject to internal and external audit process of the United Nations Environment Programme.

### **Internal Control**

#### **Rule 8**

1. The Executive Secretary shall:

(a) Establish detailed financial rules and procedures in order to ensure effective financial administration and the exercise of economy;

(b) Cause all payments to be made on the basis of supporting vouchers and other documents which ensure that the services or goods have been received, and the payments have not previously been made;

(c) Designate the officer(s) who may receive monies or incur obligations on behalf of the Convention and disburse Convention funds;

(d) Maintain an internal financial control which shall provide for an effective current examination and/or review of financial transactions, in order to ensure:

(i) The regularity of receipt, custody and disposal of all funds and other financial resources of the Convention; and

(ii) The conformity of commitments and expenditure with the appropriations or other financial provisions approved by the Parties, or with the purposes and rules relating to the Trust Fund and Special Purpose Accounts.

(e) Take all precautionary measures necessary to safeguard the property, equipment and supplies of the Parties; and

(f) Arrange for the adequate protection of funds and property by insurance.

2. The Executive Secretary may, after full investigation, authorise the writing off of losses of cash and other assets, provided that the value of all such items written off shall be reported to the meeting of the Parties.

3. Rules governing quotations and tendering procedures for procurement and disposal of equipment and supplies shall be established by the Executive Secretary.

## **External Audit**

### **Rule 9**

1. The financial statements shall be submitted by the Executive Secretary to the Auditor as soon as possible following the end of each fiscal year.
2. All liabilities in respect of the financing of assets shall be incorporated in the budget estimates and biennial financial statements.
3. The Auditors shall:
  - (a) Conduct their audit in accordance with generally accepted international auditing standards;
  - (b) Prepare a report expressing an opinion as to the fairness of the Convention's financial statement; and
  - (c) Conduct, at the request of the Parties, additional specific examinations and submit separate reports on the results of their examinations.
4. The Auditors shall submit their report to the Executive Secretary as soon as possible following the end of the fiscal period to which they relate. The Executive Secretary shall circulate the full report of the Auditors including comments on the financial operations of the Convention and accounts, together with such remarks as the Executive Secretary may wish to offer to Parties six weeks prior to the next meeting of the Parties.

## **General Provisions**

### **Rule 10**

1. These Financial Rules are to apply to all financial activities of the Convention irrespective of the source of funds.

### **Rule 11**

2. In the absence from the Bamako Convention headquarters, or during the incapacity of the Executive Secretary, an officer of the Executive Secretary's choice shall be designated Officer-in-Charge with such functions and power as determined by the Executive Secretary.
3. When the position of the Executive Secretary is vacant, the Executive Secretary's functions and powers shall be exercised by an Acting Executive Secretary designated by the Executive Director of the United Nations Environment Programme. These functions and powers shall be exercised in collaboration with the President of the Conference of the States Parties.

### **Rule 12**

4. These rules shall enter into force immediately after their approval by the Parties.

These rules may be amended by consensus of the Parties at any Ordinary Meeting with immediate effect.

## ANNEX II: SCALE OF CONTRIBUTIONS

No	PARTIES	PERCENTAGE
1	Benin	
2	Burkina Faso	
3	Burundi	
4	Cameroon	
5	Chad	
6	Cote d'Ivoire	
7	Comoros	
8	Congo	
9	Democratic Republic of Congo	
10	Egypt	
11	Ethiopia	
12	Gabon	
13	Gambia	
14	Lybia	
15	Mali	
16	Mozambique	
17	Mauritius	
18	Niger	
19	Senegal	
20	Sudan	
21	Tanzania	
22	Togo	
23	Tunisia	
24	Uganda	
25	Zimbabwe	
	<b>Total</b>	<b>100%</b>