



United Nations Environment Programme

برنامج الأمم المتحدة للبيئة • 联合国环境规划署
PROGRAMME DES NATIONS UNIES POUR L'ENVIRONNEMENT • PROGRAMA DE LAS NACIONES UNIDAS PARA EL MEDIO AMBIENTE
ПРОГРАММА ОРГАНИЗАЦИИ ОБЪЕДИНЕННЫХ НАЦИЙ ПО ОКРУЖАЮЩЕЙ СРЕДЕ

Report to the Conference of the Parties to the Convention on the Conservation of Migratory Species of Wild Animals at its tenth meeting

Introduction

1. The present report has been prepared by the United Nations Environment Programme (UNEP). It is an update of the report presented to the Standing Committee of the Convention on the Conservation of Migratory Species of Wild Animals at its thirty-seventh meeting, and it provides information on the most significant collaboration between UNEP and the Convention secretariat since the ninth meeting of the Conference of the Parties to the Convention, held in Rome in December 2008. It also furnishes information about administrative support provided by UNEP to the Convention secretariat and its programme of work and the substantive cooperation between the two bodies.
2. Since the ninth meeting of the Conference of the Parties, UNEP has continued to work closely with the Convention secretariat, particularly in the areas of administration and programmatic cooperation. Furthermore, the Future Shape process, an exercise to which UNEP has provided support in consultative meetings, has fuelled the provision of information and UNEP has given advice where needed.
3. The arrival of a new Executive Secretary, in November 2009, has resulted in positive changes within the secretariat. She has engendered a spirit of cooperation through an enhanced and targeted outreach policy towards a range of key partners, including UNEP and other multilateral environmental agreements. This policy has resulted not only in visible outcomes and increased enthusiasm by countries in their implementation of the Convention, but also in strengthened cooperation between the Convention and other biodiversity-related conventions.

I. Substantive support to the Convention

4. The following specific activities illustrate how UNEP and the Convention secretariat have been working together since the ninth meeting of the Conference of the Parties.

A. Great Apes Survival Partnership

5. The Great Apes Survival Partnership has continued to support efforts to conserve migratory great apes, including by providing support to the Agreement on the Conservation of Gorillas and Their Habitats. The first meeting of the Technical Committee of the Gorilla Agreement, jointly organized by UNEP and the Convention secretariat, was held in Kigali on 29 and 30 March 2011. The Gorilla Agreement reserves a position on the Technical Committee for a representative of the Partnership. A representative of the Partnership Scientific Commission attended the meeting on behalf of the Partnership and provided scientific and technical advice on issues pertaining to the monitoring of activities related to the implementation of the Agreement and procedural issues, including the nomination of three additional representatives to the Technical Committee. UNEP looks forward to continuing its support for the Gorilla Agreement through Partnership activities in collaboration with Convention secretariat.
6. In addition, UNEP is currently working with the Max Planck Institute for Evolutionary Anthropology, with support from the Arcus Foundation, in the development of a pilot online information system on great apes with a view to facilitating the development of a coherent and comprehensive picture of the status of great apes, the threats that they face and current conservation practices.
7. Furthermore, the Partnership worked with the Convention in selecting priority biodiversity conservation projects for the "Play for Life 2010" campaign, which was run by Puma and UNEP. The campaign used sports messaging and public service announcements to raise awareness of and funds for biodiversity conservation in Africa during the 2010 International Year of Biodiversity. Following

consumer voting in July 2010 a project on Cross River gorilla conservation in Cameroon proposed by the Convention was one of three selected to receive campaign support.

B. Multilateral environmental agreement information and knowledge management initiative

8. The multilateral environmental agreement information and knowledge management initiative facilitated and supported by UNEP develops harmonized multilateral environmental agreement information systems to assist parties to implement their obligations under the various conventions. It brings together 12 global multilateral environmental agreements to develop harmonized and interoperable information systems in support of knowledge management activities. Its steering committee meets once a year and provides strategic direction, and its working group meets periodically during the year and is responsible for the technical implementation of projects.

9. The Convention is represented on the steering committee, which met in June 2010 to assess progress on the initiative's pilot project, "InforMEA", a shared multilateral environmental agreement information portal. At that meeting, the committee confirmed existing data exchange formats and protocols, agreed on the design and functionalities of InforMEA and reached consensus on information exchange architecture. It also decided to work towards common multilateral environmental agreement terminology and agreed on how it would facilitate searching the various databases behind the tool. Final recommendations arising out of the meeting included moving InforMEA forwards and embarking on collaboration on additional projects, such as online reporting systems and a virtual university covering the various agreements.

10. The participating multilateral environmental agreements are the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and Their Disposal; the Convention on Biological Diversity; the Convention on Migratory Species; the Convention on International Trade in Endangered Species of Wild Fauna and Flora; the International Treaty on Plant Genetic Resources for Food and Agriculture; the Stockholm Convention on Persistent Organic Pollutants; the Rotterdam Convention on the Prior Informed Consent Procedure for Certain Hazardous Chemicals and Pesticides in International Trade; the United Nations Convention to Combat Desertification in Those Countries Experiencing Serious Drought and/or Desertification, Particularly in Africa; the United Nations Framework Convention on Climate Change; and the Convention Concerning the Protection of the World Cultural and Natural Heritage. The participation of the Convention on Migratory Species was supported and funded by the UNEP Division of Environmental Law and Conventions, which also provided expert advice to it on issues related to online reporting for the Agreement on the Conservation of African-Eurasian Migratory Waterbirds. Furthermore, the Convention family as a whole will participate in a working group on online reporting, which will be set up as part of the above-mentioned multilateral environmental agreement information and knowledge management initiative.

C. Information portal and online reporting facilities

11. The UNEP World Conservation Monitoring Centre has been working with the Convention and its agreements to develop an online reporting tool that will enable parties to produce their national reports online and create other online reporting tools or questionnaires.

12. For the Convention and its agreements, the online reporting tool will be particularly useful in aiding the harmonization of reporting between the agreements and the synthesis of the reported information. The Convention, with the Centre's support, is testing the tool as part of its current national reporting cycle. The Centre is also providing training on the tool enable its use for the next cycle of reporting under the Agreement on the Conservation of African-Eurasian Migratory Waterbirds. The next step will be the development of an analytical module, which will require the mobilization of additional financial support. If, however, more conventions are interested, as suggested above, the module might be developed collaboratively with a broader range of convention secretariats.

D. Convention as a tool for conservation of biodiversity in Latin America and the Caribbean

13. UNEP, in collaboration with the Convention secretariat, organized a workshop in Panama City from 23 to 25 August 2010 that brought together decision makers and non-governmental organizations from 17 countries in Latin America and the Caribbean to discuss ways better to coordinate and implement activities and conserve biodiversity. The workshop was geared towards identifying training opportunities and enhancing the capacity of decision makers responsible for the implementation of the

Convention and other multilateral environmental agreements, together with non-governmental organizations in the field of biodiversity and migratory species.

E. Biodiversity indicators

14. The 2010 Biodiversity Indicators Partnership, an initiative supported by the Global Environment Facility to track progress at the global level in achieving the 2010 biodiversity target significantly to reduce the rate of biodiversity loss by 2010, is facilitated by the UNEP World Conservation Monitoring Centre. Indicators are being delivered through the joint efforts of over 40 organizations and agencies and are intended to serve international forums, including the Convention, national Governments, the private and academic sectors and the media. Capacity-building with regard to the development and use of indicators at the national and regional levels is being carried out in parallel with the global process. To promote the Partnership's activities, its secretariat produced an information document and held a side event at the ninth meeting of the Conference of the Parties to the Convention on Biological Diversity.

F. Conservation and management of dugongs and their habitats throughout their range

15. The UNEP Regional Office for West Asia worked with the secretariat of the Memorandum of Understanding on the Conservation and Management of Dugongs (*Dugong dugon*) and Their Habitats throughout Their Range in the Abu Dhabi office of UNEP and the Convention to share contact lists and details of networks of regional experts, focal points and organizations in the Arabian Peninsula and the Mashreq region in support of the first meeting of signatory States to Memorandum of Understanding, which took place from 4 to 6 October 2010 in Abu Dhabi. The two offices shared information on the details of joint programmes. Key countries such as Bahrain, Saudi Arabia and Yemen participated in the meeting.

G. Intergovernmental science-policy platform on biodiversity and ecosystem services

16. In response to General Assembly resolution 65/162 of 20 December 2010, UNEP organized a plenary meeting for determining modalities and institutional arrangements for an intergovernmental platform on biodiversity and ecosystem services. The plenary meeting was divided into two sessions, the first of which was held from 3 to 7 October 2011 in Nairobi. The participants made progress in further refining the detailed functions of the platform's plenary and the process for selecting the hosting arrangements of the platform's secretariat. The meeting also afforded an opportunity for initial discussions on the platform's work programme. The second session will be held from 16 to 21 April 2012 at a venue to be determined.

17. The platform is intended to meet the needs of Governments and other stakeholders, including those expressed through the Convention and other multilateral environmental agreements. It has been agreed that the platform will have four key functions: generation of knowledge; assessment; policy support; and capacity-building. UNEP has worked to support the full engagement of multilateral environmental agreement scientific subsidiary bodies in the preparations for the plenary meeting, including by engaging with the chair of the Scientific Council of the Convention. Many multilateral environmental agreements have initiated discussions on how they might interface with the platform once it is fully operational, and UNEP encourages the Convention to do likewise to ensure that its needs can be taken on board in the further design and operationalization of the platform.

18. The new platform, when operationalized, will provide a common scientific framework for biodiversity-related conventions to ensure that scientifically sound approaches are taken in tackling issues common to multiple conventions.

H. International environmental governance

19. In celebrating the twentieth anniversary of the 1992 United Nations Conference on Environment and Development, Governments, supported by the United Nations system, will convene from 1 to 3 June 2012 in Rio de Janeiro, Brazil, for the United Nations Conference on Sustainable Development (also referred to as "Rio+20") to reflect on the achievements and shortcomings of international action in the area of sustainable development over the past 20 years. Two themes have been selected for the Conference: "the green economy in the context of poverty eradication" and "the institutional framework for sustainable development".

20. All United Nations agencies have been requested to contribute their experiences and lessons learned to the preparatory process, and UNEP has accordingly made its expertise available to the Preparatory Committee. With regard to the institutional framework for sustainable development, the

President of the UNEP Governing Council transmitted the outcome of the work of the consultative group of ministers or high-level representatives on international environmental governance (“the Nairobi-Helsinki Outcome”), to the Preparatory Committee at its second session, in March 2011.

21. The Nairobi-Helsinki Outcome suggests a number of broader institutional reforms to the current international environmental governance system, which might also affect the UNEP-administered multilateral environmental agreements, including the Convention. A recommendation relating to those agreements targets significant inefficiencies and overlaps in their administration.
22. UNEP is organizing a world congress on justice, governance and law for environmental sustainability ahead of the United Nations Conference on Sustainable Development. It will be held in conjunction with the Women Leaders Forum on Social Justice and Governance for Environmental Sustainability, with the latter taking place on 3 June 2012, also in Rio de Janeiro.
23. The findings of these two high-level events will be presented to the United Nations Conference on Sustainable Development. The participants at the World Congress will devise a statement of principles on justice, governance and law for environmental sustainability in the coming decades, which will be presented to the President of the Conference and to the Heads of State and Government and other high-level representatives at the Conference.
24. The World Congress will bring together attorneys-general, chief prosecutors, auditors-general, chief justices and senior judges and parliamentarians from around the world, which will be of great interest to the parties to the Convention. Its aim is, by supporting the United Nations Conference on Sustainable Development process, to foster a common vision among those key stakeholders of how to transform discussions into action and use law, justice and governance to promote sustainable development. The Congress will outline future actions required in pursuit of this goal.

I. International Year of Biodiversity 2010

25. The 2010 International Year of Biodiversity was a special year declared by the General Assembly in recognition of the 2010 targets significantly to reduce the rate of biodiversity loss worldwide. Migratory species and their habitats are increasingly threatened by habitat loss, over-exploitation, pollution and climate change. Biodiversity and ecosystem services are vital for the well-being of human society and long-term prosperity but the consequences of their loss are yet not fully understood.
26. Being an official partner of the International Year of Biodiversity, the Convention on Migratory Species joined the Convention on Biological Diversity to help raise awareness of the importance of biodiversity on a global scale by stressing the importance of biodiversity for human well-being, redoubling efforts to reduce the rate of biodiversity loss and celebrating conservation success stories.
27. The following paragraphs report on UNEP activities in support of the International Year of Biodiversity in partnership with biodiversity-related multilateral environmental agreements. The Conference of the Parties may wish to take note of these activities.
28. Some significant activities carried out include the organization of a ministerial round-table discussion on biodiversity during the eleventh special session of the UNEP Governing Council/Global Ministerial Environment Forum, held in Bali, Indonesia, in February 2010; development with the International Union for Conservation of Nature of a special page on the UNEP website¹ that carried exclusive and comprehensive information on biodiversity issues through features such as “Species of the Day”, “Inspired by Nature” and “Community Story of the Week”; a series of technical presentations on biodiversity in collaboration with multilateral environmental agreements, United Nations agencies, non-governmental organizations and communities; a bibliography on biodiversity; quote of the day and others.²
29. UNEP also partnered the Indian Premier League in identifying an ambassador for biodiversity from the world of cricket (Mr. Sachin Tendulkar) and in showcasing what it has called a “biodiversity quote of the match” and a “biodiversity pledge” to spotlight and increase awareness of biodiversity issues. The UNEP Division of Communications and Public Information focused on biodiversity as the key theme for all activities during the Year. These included a special biodiversity issue of *Tunza*, the UNEP magazine for young people and a children’s painting competition on biodiversity.

1 See www.unep.org/iyb.

2 See www.unep.org/delc.

30. UNEP also decided to make biodiversity the theme for World Environment Day, which was celebrated globally with a launch in Rwanda on 5 June 2010.

31. UNEP, in cooperation with the United Nations Educational, Scientific and Cultural Organization (UNESCO) and the secretariat of the Convention on Biological Diversity, prepared, launched and supported an international travelling exhibition on biodiversity. Since its launch in January 2010 at UNESCO headquarters, the exhibition has travelled the world, providing information on the role and relevance of biodiversity for human well-being. UNEP also provided financial and technical support for the development of a public service announcement to help the secretariat of the Convention on Biological Diversity to promote the International Year of Biodiversity.

32. UNEP also launched the global celebration of the International Day on Biodiversity with events in Nairobi, including tree planting and a public debate on biodiversity and agriculture. Through its regional offices, UNEP developed action plans for celebrating the International Year of Biodiversity. The action plan included activities throughout 2010 to raise awareness of and celebrate biodiversity in Africa, Asia and the Pacific and Latin America and the Caribbean.

33. UNEP also supported the simultaneous launch of the third edition of the Global Biodiversity Outlook report with activities in Nairobi and through its regional offices. To supplement the global report, the UNEP Division of Environmental Law and Conventions and the UNEP regional offices in Africa, Asia and the Pacific, West Asia, and Latin America and the Caribbean produced regional biodiversity status reports. These were launched simultaneously along with the global report in the official United Nations languages of the regions.

II. Administrative support to the Convention

A. Delegation of authority

34. In 2009, the Executive Director of UNEP developed a procedure for delegating authority for all UNEP-administered multilateral environmental agreement secretariats, with the aim of enabling them to undertake and implement activities as efficiently and effectively as possible without referring to UNEP headquarters on routine administrative matters. The procedure has generic features that are adapted to each secretariat's needs.

35. In early August 2011, a delegation of authority was signed between the Executive Director of UNEP and the Executive Secretary of the Convention as a result of consultations between UNEP, the Convention secretariat and the secretariats of the Agreement on the Conservation of African-Eurasian Migratory Waterbirds and the Agreement on the Conservation of Populations of European Bats. The newly signed delegation of authority supersedes previous delegations of authority from the Executive Director.

36. The Executive Secretary is accountable to the Executive Director for the management of the human resources assigned to the Convention secretariat, and must ensure the timely initiation and performance of related human resource management actions in accordance with the staffing table and budgets approved by the Conference of the Parties, taking into account mandatory United Nations ethics and integrity initiatives and rules on financial disclosure.

B. Support provided to the Convention from programme support costs

37. The United Nations refers to the charge expressed as a percentage of direct costs (i.e., 13 per cent) that it collects on trust fund (or extrabudgetary) expenditures as "programme support costs". In respect of UNEP and the UNEP-administered multilateral environmental agreements, the recovery and use of programme support cost resources are of central importance to the financing and organization of efficient and effective programme support services. This is also the case for the secretariat of the Convention.

38. In its decision 80/44 of 27 June 1980, the Governing Council of the United Nations Development Programme approved a programme support cost rate of 13 per cent of annual project expenditures. In its report on the programme support cost arrangements embodied in that decision, the Advisory Committee on Budgetary Questions recommended that the United Nations Development Programme formula should be approved by the General Assembly for use by the United Nations Secretariat; this recommendation was accepted in resolution 35/217 of 17 December 1980. UNEP being a programme of the United Nations, that resolution applies also to it.

39. The United Nations policy governing the utilization of programme support cost revenue requires that such funds be credited to a special account for programme support costs. Just as with all UNEP accounts, this account is subject to United Nations regulations and rules and related administrative instructions and routinely audited by the Board of Auditors.
40. The purpose of the 13 per cent programme support cost charge is to recover incremental costs: the additional costs incurred by UNEP in supporting activities financed from extrabudgetary contributions.³ This charge is intended to ensure that the cost of supporting activities financed from extrabudgetary contributions is not borne by the regular budget and/or other core resources that are central to the budget review and approval process of United Nations system organizations. In the case of UNEP, the term “extrabudgetary resources” refers to trust funds as distinct from budgetary resources, i.e., the budget of the Environment Fund approved by the Governing Council and the programme budget approved by the General Assembly.
41. The Executive Director is taking steps to ensure that programme support costs charges in respect of all UNEP-administered multilateral environmental agreements can be shown to have been collected in a manner that is justifiable, consistent and equitable and that the allocation of programme support costs resources is transparent and demonstrably appropriate.
42. As the secretariats of the multilateral environmental agreements, including that of the Convention, function through trust funds, they are subject to the rules and regulations that govern trust funds in the United Nations system.
43. The United Nations administrative instruction governing the management of programme support costs revenue (ST/AI/286 of 3 March 1982) requires that programme support cost income be used in areas where a demonstrable relationship exists between the supporting activity concerned and the activities that generated the programme support revenue and directs that such income be distributed equitably between project management, programme management and central administrative functions. In respect of the multilateral environmental agreements, including the Convention, this means that one third of the programme support cost income attributable to the secretariat is used to finance the UNEP central administrative functions, including those performed by the United Nations Office at Nairobi, the Office of Internal Oversight Services and the Board of Auditors. Such functions include:
- (a) Recruitment, classification and repatriation;
 - (b) Payroll and the administration of staff entitlements including education grants, medical insurance (including appendix d), home leave and repatriation;
 - (c) United Nations financial disclosure programme (for which UNEP is billed by Headquarters);
 - (d) Accounting and finance functions, including statement preparation, issuance of allotments and allocations, payables/receivables, cash-flow management, treasury and contribution receipt and recording;
 - (e) End-of-service and post-retirement benefits including the administration of pension fund deductions and after-service health insurance;
 - (f) Non-expendable property;
 - (g) Internal audit, investigation, inspection and external audit (over half of which pertain to multilateral environmental agreements in any given year);
 - (h) United Nations administration of justice system;
 - (i) Shipping, pouch, visas and United Nations laissez-passer;
 - (j) United Nations intranet and internet, mail systems and services.
44. In respect of the above, it must be further noted:
- (a) That UNEP incurs additional costs supporting the substantive work of multilateral environmental agreements, including staff and management time in the Division of Environmental Law and Conventions, regional offices and the Office of the Executive Director, for which no costs are reimbursed;

³ Agreed by the finance and budget network of the High-level Committee on Management, third session of the working group on support costs for extrabudgetary activities, 11 July 2005.

(b) That programmes and offices of the United Nations Secretariat, of which UNEP and the United Nations Office at Nairobi form part, currently lack the cost-accounting systems required to provide specific activity costings by multilateral environmental agreement (and the cost of developing these systems may very well outweigh the benefits). In the absence of a cost-accounting system, the United Nations applies the programme support cost apportionment formula described above;

(c) That UNEP and the United Nations Office at Nairobi must be in a position to demonstrate that their core budgets are not subsidizing the work of multilateral environmental agreements and other activities deemed to be extrabudgetary, as required by General Assembly resolution 50/214 of 29 February 1996;

(d) That during the period 2010–2011, the posts of seven administrative staff members directly assigned to the Convention secretariat have been funded from programme support costs. These are: the Administrative and Finance Officer (P-4), two Finance Assistants (G-5 and a G-6) and two Administrative Assistants (G-5), all based in Bonn, Germany, in addition to a Team Assistant (G-6) based in Bangkok and an Administrative Assistant (G-6) based in Abu Dhabi.

45. For a comprehensive report on the use of the programme support cost account for the Convention secretariat in the current biennium, please see the annex to the present report. The annex has been reproduced without formal editing.

C. Future shape of the Convention process

46. UNEP has been an active player in the Convention process from its early stages. The Division of Environmental Law and Conventions, through its Strategic Policy and Facilitation Branch, has participated actively in the process leading to the latest report on the future of the Convention, which highlights options that could change the landscape of the Convention secretariat and extended family.

47. The Division has provided input to the options that have been highlighted in the latest report as part of the “Future Shape” process, and participated in all working group sessions since work began. UNEP is also planning to participate in the discussions on the process during the tenth meeting of the Conference of the Parties as an observer and resource organization.

D. Additional administrative matters that require the attention of the Conference of the Parties

48. As highlighted in documents UNEP/GC.26/INF/21 and Corr.1, which were presented at the twenty-sixth session of the Governing Council of UNEP, on the evolution of the relationship between UNEP and the multilateral environmental agreements that it administers, including the Convention, a few administrative matters need to be addressed between UNEP and those agreements. To that end, UNEP would like to bring to the attention of the Conference of the Parties information on issues raised in that document, which the Conference of the Parties may wish to address, possibly in the context of the budget committee.

49. The documents describe recent findings of the Board of Auditors and the Office of Legal Affairs pertaining to the expanded authority and autonomy of multilateral environmental agreements and the implications that they could have for UNEP. It also made recommendations aimed at clarifying and strengthening accountability between UNEP and the agreements that it administers. The report was intended to initiate a wider discussion, including with the Governing Council and the conferences of the parties to those multilateral environmental agreements. It was prepared in the light of consultations with the Committee of Permanent Representatives to UNEP, the Office of Legal Affairs, the Department of Management and the United Nations Office at Nairobi.

50. It gives examples of decisions by the conferences of the parties to multilateral environmental agreements that could have implications regarding the authority of the Executive Director, or somehow contradict the policies and procedures set forth in United Nations and UNEP regulations, rules and related administrative instructions. It further stresses that the Executive Director and the executive heads of the secretariats of multilateral environmental agreements will need to undertake an urgent case-by-case review of decisions taken by the conferences of the parties, in collaboration, as appropriate, with duly designated subsidiary bodies of those conferences.

51. To achieve the objectives of discussed in the document and clarify the extent to which the issues that it raises are specific, UNEP would like to take advantage of the tenth meeting of the Conference of the Parties to point out those issues to provide a basis for discussion, and initiate a process that would hopefully result in the clarification of proper administrative procedures and the enhancement of the relationship between UNEP and the Convention.

52. These matters require consideration in the context of current revisions of the relationship between UNEP and the multilateral environmental agreements that it administers. The purpose of this initiative is also to respond partially to paragraph 18 of Governing Council decision 26/9, by which the Governing Council took note of the information document and requested the Executive Director, in consultation with the relevant multilateral environmental agreement secretariats, the United Nations Board of Auditors, the Office of Legal Affairs and all relevant bodies, to address in a progress report, which includes input and commentary from the multilateral environmental agreements, the issues of accountability and the financial and administrative arrangements, including their legal bases, between UNEP and the multilateral environmental agreements that it administers, to be presented to the Governing Council at its twelfth special session.

53. At its ninth meeting, the Conference of the Parties agreed, through resolution 9.14, that all contributions to the Trust Fund would be paid in euros. It should be noted, however, that recording and reporting euro transactions pose challenges to UNEP for a number of reasons.

54. First, financial regulation 2.2 of the United Nations Financial Regulations and Rules states that the proposed programme budget is to cover income and expenditures for the financial period to which it relates and is to be presented in United States dollars. Financial regulation 6.3 states that the accounts of the Organization are to be presented in United States dollars. The General Assembly has not granted UNEP or the United Nations Office at Nairobi an exception to those regulations. Furthermore, the United Nations financial management systems do not enable UNEP to account for the use of funds in currencies other than the United States dollar to the satisfaction of United Nations system accounting standards and the Board of Auditors. It should be noted that the reference to the maintenance of “accounting records” in other currencies in the second sentence of financial regulation 6.3 cannot be read as granting UNEP or UNON a license to change the currency of account. The United Nations Office at Nairobi must therefore continue to maintain UNEP accounts in United States dollars and issue financial reports and statements in that currency.

55. Following a recent audit of the Mediterranean Action Plan, the Office of Internal Oversight Services concluded that UNEP and the United Nations Office at Nairobi had no appropriate systems in place to record and report transactions in euros, which could affect the accuracy and reliability of management information used for decision-making and reporting. The IMIS tool used to input allotments in euros and to extract allotment and expenditures reports in euros is inadequate.

56. In the light of the above, UNEP and the Convention need to discuss the inconsistency between the decision taken by the Conference of the Parties and the above-mentioned rules and regulations. This will hopefully lead to a review of this decision and its amendment to the satisfaction of both the Conference of the Parties and UNEP. A discussion with the parties on this issue is desirable.

Annex

2010- CMS & Agreements financial performance

2010 Actual Direct, Programme Support Cost and Total Cost to CMS Trust Funds & 2011 projected Programme Support Cost

Fund Code/Source of Fund	Direct Expenditures	Programme Support Cost (PSC)	Total Expenditures
AVL - General Trust Fund for voluntary contribution in respect of agreement on the conservation of African Eurasian migratory water birds (AEWA)	959,522	113,197	1,072,719
AWL - General Trust Fund for the African-Eurasian Waterbirds Agreement.	850,288	110,537	960,826
BAL - General Trust Fund for the Conservation of Small Cetaceans of the Baltics and North Seas (ASCOBANS)	165,562	21,523	187,085
BTL - General Trust Fund for the Conservation of European Bats (EUROBATS)	452,351	58,806	511,157
MRL - Technical Cooperation Trust Fund on the Conservation and Management of Marine Turtles and their Habitats of the Indian Ocean and South East Asia.	196,320	25,522	221,841
MSL - Trust Fund for the Convention on Conservation of Migratory Species of Wild Animals.	2,419,116	314,485	2,733,601
MVL - Trust Fund for the Convention on Conservation of Migratory Species of Wild Animals.	1,634,756	212,470	1,847,226
QFL - Support of the EUROBATS Secretariat	89,425	11,625	101,050
QSL - Support of the African Eurasian Waterbirds Agreement	-	-	-
QVL - Support of the ASCOBANS Secretariat	29,295	3,808	33,103
QWL - Support of the Convention of Migratory Species of Wild Animals (CMS)	428,277	37,316	465,593
Total All Sources of Funds	7,224,912	909,289	8,134,202
2011 PSC based on 2010 PSC generated (Projected)		909,289	
67% of PSC due to CMS		609,224	

The 2010 PSC of USD 909,289 is as per final 2010 accounts records

Secretariat for the Convention on Migratory Species support by Programme support cost

Functional Titles	Staff name, Vacant, or New post	GRD	Location	2011 Posts Budget	2011 Non Post Budget	2011 Total Budget
Administrative Officer	Sergey Kurdjukov	P-4	Bonn, Germany	187,000	-	187,000
Finance Assistant	Enkhtuya Sereenen	G-6	Bonn, Germany	124,000	-	124,000
Team Assistant	Supitchakuk Patcharin	G-6	Bangkok, Thailand	24,500	-	24,500
Administrative Assistant	Henning Lilge	G-5	Bonn, Germany	124,000	-	124,000
Administrative Assistant	Mina Jeanbeth	G-5	Bonn, Germany	124,000	-	124,000
Finance Assistant	Hillary Sang	G-5	Bonn, Germany	82,667	-	82,667
Administrative Assistant	Rima AlMubarak AlTayeb	G-6	Bahrain, Abu Dhabi	59,000	-	59,000
Non Post						-
				725,167	-	725,167

NB: CMS is given more programme support costs than it is generating