



Overview of financial resources 2011-2013

UNECE trust fund

WHO/Europe voluntary fund

Challenges

IPSAS

UNECE trust fund – income



- Belgium
- Estonia
- Finland
- France
- Germany
- Norway
- Switzerland

	US\$
Contributions from 1 August 2010 to 31 July 2013	1 990 537
Earmarked for field projects	571 180
For programme of work	1 419 357

Additional recent contributions from Estonia, Finland, Germany and Norway

UNECE trust fund – expenditure



Expenditure item	US\$
Second session of Meeting of Parties	53 000
Meetings of Bureau	8 150
Meeting of Working Group on Water and Health	124 400
Cost of staff in UNECE secretariat (one staff member)	482 300
Strategic workshop on future work under Protocol	15 800
Target setting and reporting	184 350
Compliance procedure	64 500
Equitable access	215 000
Public awareness, access to information and public participation	18 300
Cross-cutting issues: small-scale water supplies and sanitation	24 800
Travel of UNECE secretariat staff	48 500
Total expenditure	1 239 100

WHO/Europe voluntary fund – income



- France
- Germany
- Hungary
- Italy
- Norway
- UNECE

	US\$
Contributions from 1 January 2011 to 31 July 2013	316 056

Only 20% of the total funds spent came from donations specified for the Protocol

For 80% of the costs, other sources of funds had to be used

Otherwise continuity of the work under the Protocol could not have been ensured

WHO/Europe voluntary fund - expenditures



Expenditure item	Total US\$	Earmarked	Other sources
Core activities: Implementing bodies	27 440	26%	74%
Programme area 1: Target setting and reporting	12 792	87%	13%
Programme area 2: Surveillance	189 630	36%	64%
Programme area 3: Cross-cutting issues	170 599	89%	11%
Programme area 4: PFM	2 527	51%	49%
Programme area 8: Equitable access	22 373	97%	3%
Programme area 9: Capacity-building	138 076	3%	97%
Total cost for activities	563 436	53%	47%
WHO staff costs	951 309		100%
TOTAL COSTS	1 514 745	20%	80%

Challenges & vulnerabilities /1



- Dependence on a limited number of major donors
- Earmarking particularly for (field) projects
- Implementation of core activities challenged
- Lack of financial resources impacted on joint secretariat:
 - Capacity of joint secretariat did not match workload: core functions (meetings of Protocol bodies) and support of activities
 - Secretariat staff spent time fundraising, so less time for substantive work
 - Variability of funds, year on year, and late their arrival making difficult the retention of experienced staff

Challenges & vulnerabilities /2



- Lack of resources prevented full implementation of programme of work, for example:
 - Task Force on Surveillance stalled
 - Activities on water supply and sanitation under extreme weather events and impact of climate change largely suspended
 - Struggle to provide financial support at meetings

Past decisions / 1



- Decision I/5 on financial arrangements (2007):
 - Believes that voluntary funding scheme can provide an effective and workable solution
 - Recognizes that, in the longer term consideration should be given to establishing stable and predictable financial arrangements for the core elements of the programme of work for example using the UN scale of assessment
 - Agrees to review the question of financial arrangements at its second meeting

Past decisions / 2



- Meeting of the Parties at its second session (2010):
 - Committed itself to the implementation of the programme of work for 2011–2013
 - Determined to ensure that the necessary resources were available for its implementation
 - Recognized that voluntary contributions should amount to at least **US\$ 4,021,000**
 - Agreed to maintain a voluntary funding scheme
 - Agreed to discuss the operation of the financing scheme at its third session

Needs



- Sufficient
 - Stable
 - Predictable
- } Sustainable financing
- Implementation of programme of work
 - Tangible outcomes
 - High-quality secretariat services

Possible decision



- The Meeting of the Parties requests the Bureau to examine the possibilities for sustainable financing to support implementation of future programmes of work, to review decision I/5 on the financial arrangements to support the implementation of the Protocol and to present a new draft decision to the next session of the Meeting of the Parties



International Public Sector Accounting Standards (IPSAS)

- The Meeting of the Parties took note of the information provided by the secretariat on
 - United Nations General Assembly resolution 60/283, approving the adoption by the United Nations of the International Public Sector Accounting Standards (IPSAS)
 - Implementation by the United Nations Secretariat and WHO of IPSAS Standard 23 on Revenue from Non-Exchange Transactions (Taxes & Transfers).
- The Meeting of the Parties also took note that funds contributed to the two funds
 - established by the Meeting of the Parties to receive voluntary contributions from Parties, Signatories, other States, regional economic integration organizations and other partners to support the promotion and effective implementation of the Protocolhave to be categorized as either conditional (specified) or non-conditional (unspecified) in the meaning of IPSAS.

IPSAS and the Protocol



- The Meeting of the Parties decided that all contributions made to the relevant trust funds, unless otherwise agreed by the donor and the recipient, would be directed exclusively to support the work of Protocol in accordance with its programme of work.
- Such contributions are considered by default non-conditional and their future economic benefit is not required to be returned to the donor, with the understanding that it will be used for carrying out activities to support the work of the Protocol.