

Terms of reference

Department of Economic and Social Affairs Division for Sustainable Development

Trust Fund to Support the work of the High-level Political on Sustainable Development

I. Background on the Establishment of the Trust Fund

1.1 The Trust fund, hitherto referred to as “Trust Fund to Support the Work of the Commission on Sustainable Development/ the CSD Trust Fund” and which will henceforth be referred to as “the Trust Fund to Support the Work of the High-level Political Forum on Sustainable Development”¹ was originally established by the Secretary-General to support follow-up of the implementation of Agenda 21 and the outcomes of the United Nations Conference on Environment and Development, UNCED.

II. Purpose

2.1 The Trust Fund is intended to support various activities related to the follow-up of the Rio+20 outcomes, Agenda 21, the Johannesburg Plan of Implementation, the Mauritius Strategy for the Further Implementation of the Programme for the Sustainable Development of Small Island Developing States and more generally the implementation of the sustainable development agenda. It supplements the regular budget provided for effective implementation of activities of Subprogramme 3 of Section 9 of the Proposed Programme Budget of the United Nations (Sustainable Development), particularly as it relates to the work of the High-level Political Forum on Sustainable Development (HLPF) and its preparations as mandated by Member States in GA resolution 67/290. The Trust Fund resources will be used for the implementation of the following broad range of activities under the subprogramme:

- (i) To commission scientific, policy and research institutions, including in developing countries, to undertake specialized studies and analysis of issues under consideration in the High-level Political Forum on Sustainable Development (HLPF) and its preparatory processes;
- (ii) To organize workshops, working parties and expert consultations and other preparatory events with a view to elaborating policy proposals and options for consideration by the HLPF and its preparatory processes and working groups;
- (iii) To obtain the services of specialists and consultants, including scientists, for the

¹ The General Assembly in its resolution 67/290, OP 24 “Requests the Secretary-General to carry over all the remaining funds from the Trust Fund for Support of the Work of the Commission on Sustainable Development to a voluntary trust fund of the forum in order to facilitate the participation of developing countries, the least developed countries, representatives of major groups and other relevant stakeholders, as appropriate, in the work of the forum and to support the preparations of the forum, and in this regard invites Member States, financial institutions and other organizations to contribute to the voluntary trust fund of the forum.”

development of studies and reports, including advancing options and recommendations, in particular, in areas where in-house expertise of tire secretariat is limited or does not exist;

(iv) To enable the secretariat to provide an effective contribution to meetings and initiatives organized by countries and organizations to implement decisions and recommendations of the HLPF and enrich the preparations for its sessions;

(v) To promote and mobilize support to sustainable development goals and objectives and the work of the United Nations in this area through support to, effective public outreach programme;

(vi) To continuously upgrade the knowledge management platform on the web as well as electronic networking and data processing and storage capacities of the secretariat to effectively handle and disseminate the broad range of knowledge and information related to follow-up to the Rio+20 outcomes, work of the HLPF and sustainable development in general, including information submitted by countries on their experiences in this field; and

(vii) To support participation of developing countries, including the least developed countries and representatives of major groups and other stakeholders In the Forum and in meetings and conferences on sustainable development.

III. Voluntary Contributions

3.1 Contributions to the Trust Fund can be made by Governments, intergovernmental and non-governmental organizations, private institutions and individuals. Contributions may only be accepted by the Assistant Secretary- General, Controller.

3.2 Contributions in cash to the Trust Fund may be accepted in United States dollars or other fully convertible currencies.

3.3 Any financial contributions which are accompanied by an indication of the specific activities for which they are earmarked shall be assigned the appropriate electronic code for such activities.

3.4 Any interest income derived from contributions to the Trust Fund shall be credited to the Trust Fund in accordance with the applicable United Nations regulations, rules, policies and procedures. In addition, any interest income derived from financial contributions earmarked for specific activities shall be earmarked for the same activities.

IV. Administration and implementation arrangements

4.1 The Trust Fund shall be administered in conformity with the United Nations Financial Rules and Regulations and with the relevant policies and procedures.

4.2 The Division for Sustainable Development of the Department of Economic and Social Affairs shall be the implementing office of the Trust Fund.

4.3 For the purpose of ensuring proper financial controls, the Under-Secretary-General of Economic and Social Affairs shall be the Programme Manager of the Trust Fund and the Executive Officer of the Department of Economic and Social Affairs shall be the Certifying Officer.

4.4 The Under-Secretary-General shall be responsible for ensuring that the Trust Fund is utilized for the purpose described in articles II and III of the Terms of Reference.

4.5 The Certifying Officer shall ensure that expenditures are incurred in accordance with the applicable Financial and Staff Rules, Regulations, policies and procedures, for the purpose intended and within the funds earmarked for that activity, and shall draw to the attention of the Controller any proposed commitment or expenditures which, in his or her view, is inconsistent therewith.

V. Reporting, Transparency and Accountability

5.1 The United Nations will provide an annual financial statement showing income and expenditures as at 31 December of each year with respect to the total funds pledged and received for the Trust Fund and for funds earmarked for specific activities.

5.2 All accounts and financial statements shall be expressed in United States' dollars.

VI. Programme Support Costs

6.1 In accordance with United Nations Financial Regulations, programme support costs will be charged to the Trust Fund at the rate of thirteen (13) percent of the total annual expenditures, unless otherwise agreed with the Controller. In addition, the trust fund operating reserves will be applied within the cash resources to meet final expenditures of the activities covered from the Trust Fund.

VII. Audits

7.1 The Trust Fund will be subject solely to the external and internal audit procedures of the United Nations

VIII. Revisions

8.1 The Secretary-General may revise the above provisions, should circumstances so require.

IX. Closure/termination

9.1 The Secretary-General shall decide the termination of the Trust Fund and the disposal of its assets.