Mindful of the report from the United Nations' Office of Internal Oversight Services (OIOS), Internal Audit Division, dated 24 August 2006, which found a lack of clarity in the roles and responsibility for the administration of budgetary preparations and management contributed to a sizeable overspend against provision in the triennium 2004 – 2006;

Noting that the level and quality of the financial and administrative support provided by UNEP/UNON does not live up to the standards previously agreed on;

Conscious of the need that in the future new administrative arrangements should improve the administrative performance;

Regretting that the draft budget for the years 2007 – 2009 was not received well in advance of the Meeting of the Parties;

The Meeting of the Parties:

Discharges and Approves the expenditures for the years 2003 and 2004 (Annexes 5 and 6 of Resolution 2c);

Agrees that the expenditures for the years 2005 and 2006 should be discharged and approved by the 6th Meeting of the Parties (MoP6);

Approves the utilization of the operational reserve to cover the shortfall incurred in 2004-2006;