Report on experiences in implementing PEB Decision 3/10 (Session 1: Updates)

Background

PEB Decision 3/10 stated:

*The PEB [therefore] decides to delegate authority to the National Programme Director for budgetary changes within agency allocations that do not exceed:*

- 20% for changes across outputs within outcomes; and
- 40% for changes across budget lines within outputs.

Changes that exceed these limits will continue to require PEB approval, which might be given at a regular PEB meeting or through an extraordinary meeting, in line with Decision PEB3/4.

PEB Decision 3/11 instructed the PMU “to document budget changes that are made within the delegated limits, and any changes that would have been desirable but which exceeded these limits, and to submit a report on this information to the next regular PEB meeting”.

Results

Since the 3rd Meeting of the PEB, there have been a large number of changes across outputs and across budget lines (within Agency allocations), as is inevitably the case. Some examples:

- Due to delays in some activities under output 3.2 (see Document PEB 4/2), an amount of USD 2,971 was transferred within UNDP’s allocation to output 2.1 to cover over-expenditures on activities under that output. This amounts to 2.5% of the approved budget of output 2.1, and 4.6% of the approved budget of output 2.2.
- Over-expenditures in output 1.2, related to costs of Taskforce and TWG meetings, amounted to USD 1,762. This amount was transferred within UNDP’s allocation from output 1.1, where savings accrued from under-expenditure on salaries due to the temporary lack of a CTA. This amounted to 11.0% of the approved budget of output 1.2, and 1.1% of the approved budget of output 1.1.
- An amount of USD 4,800 was transferred across budget lines without output 5.1 (UNDP allocation), from salaries to contractual services, to cover the costs of an 8-day international consultancy to prepare a report on drivers. This amounts to 11.7% of the approved amount for salaries.

There were no instances where changes greater than those delegated to the NPD would have been made but for the requirement to seek PEB approval.

Conclusion

The PMU concludes that Decision 3/10 is effective and contributes to the efficient implementation of the UN-REDD Programme.