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2014–2015两年期预算和工作方案，
以及环境基金和其他预算事项

2014–2015两年期拟议工作方案和预算

执行主任的报告

增编

行政和预算问题咨询委员会的报告

1. 执行主任谨此向理事会提交行政和预算问题咨询委员会关于联合国环境规划署2014—2015两年期拟议工作方案和预算的报告(见本增编的附件)。
2. 附件内容系按从联合国总部收到的文本印发。目前仅有英文本；一俟收到其他语文文本便将予以印发。

* UNEP/GC.27/1。

**United Nations Environment Programme
Proposed biennial programme of work and budget for 2014–2015**

Report of the Advisory Committee on Administrative and Budgetary Questions

I. Introduction

1. The Advisory Committee on Administrative and Budgetary Questions has considered an advance copy of the report of the Executive Director of the United Nations Environment Programme (UNEP) on the proposed biennial programme of work and budget of UNEP for 2014–2015 (UNEP/GC.27/xxx). During its consideration of the report, the Committee met with the Executive-Director and other representatives of UNEP who provided additional information and clarification.

2. The Advisory Committee was informed that the proposed programme of work and budget had been developed in consultation with the Committee of Permanent Representatives (CPR) of the Governing Council who recommended submission of the advance version of the document to the Advisory Committee. In his report, the Executive Director indicates that the proposed programme of work and budget for the biennium 2014-2015 is guided by the medium-term strategy for the period 2014-2017, as submitted to the Governing Council of UNEP and as stipulated by the Committee for Programme and Coordination at its fifty-second session.¹ He further indicates that the proposed programme of work and budget for 2014-2015 also took into account the outcome of the United Nations Conference on Sustainable Development, held in Rio de Janeiro in June 2012, as reflected in the Outcome Document entitled “The Future We Want”², which was endorsed by the General Assembly in its resolution 66/288 of 27 July 2012.

3. The proposed programme of work is presented around seven subprogrammes, corresponding to seven priority areas in which UNEP will deliver its work in 2014-2015, namely climate change; disasters and conflicts; ecosystem management; environmental governance; chemicals and waste; resource efficiency; and environment under review. In his report the Executive Director indicates that work on the review of the environment and emerging issues, currently carried out under the Environmental Governance subprogramme, would move to a new dedicated subprogramme, Environment under review. As indicated in the report of the Executive Director, the new subprogramme would respond to the outcome of the Rio+20 Conference which emphasized, inter alia, the role of science, the use of information for decision-making, the raising

¹ E/AC.52/2012/L.4/Add. (Prog. 11).

² Also referred to as the Rio+20 Outcome Document

of public awareness on critical environmental issues, and assessing progress in the implementation of all sustainable development commitments.

II. Matrix management approach

4. In its previous report (UNEP/GC.26/13.Add.1) the Advisory Committee had recommended that UNEP keep a detailed record of its experiences with the matrix management approach so that relevant lessons learned could be shared, as appropriate with other United Nations system entities. The Advisory Committee was informed that, as a result of the matrix management approach, cooperation and collaboration between UNEP divisions had improved. In addition, it had been possible to reduce the duplication and overlap inherent in subprogramme-specific organizational structures. The approach had also contributed to strengthening UNEP's focus on results and making better use of scarce resources, and enhancing the "One UNEP" approach to programme development and implementation.

5. The Advisory Committee recalls that in its report on UNEP's proposed biennial programme of work and budget for 2012-2013 it had noted the findings of the Office of Internal Oversight Services on UNEP's implementation of matrix management, in particular, the need for greater clarity with regard to the assigning of authority, responsibility and accountability to the various divisions and staff members involved in the implementation of subprogrammes. The Advisory Committee had been informed that, in response to that finding UNEP had adopted a new and simplified accountability framework that clearly described divisional responsibility for the results required in the programme of work. **The Advisory Committee recommends that UNEP continue to monitor its implementation of the matrix management model, and to make adjustments, as required. In his next report, the Executive Director should provide further assessment on the effectiveness of the matrix management model, including information on specific improvements and lessons learned.**

III. Resource requirements

6. The Advisory Committee recalls that, in paragraph 88 of the Rio+20 Outcome Document, the General Assembly was invited to adopt at its sixty-seventh session a resolution strengthening and upgrading the United Nations Environment Programme in a number of ways, including through "increased resources from the regular budget and voluntary contributions". In this context, the Executive Director states that the analysis of resource requirements was guided by Member States' priorities, taking into account the outcome of the Rio+20 Conference. A summary of the strategic analysis underpinning the proposed budget for the biennium 2014-2015 is provided in paragraphs 42-45 of the proposed budget. The Executive Director indicates that the budget requested for the biennium 2014-2015 projects: (a) a progressive increase in the 2014-

2015 Environment Fund targets (\$110 million in 2014 and \$135 million in 2015); (b) an increase to \$50 million from the United Nations regular budget to take into account the decisions taken by Member States at the Rio+20 Conference; (c) lower income from extrabudgetary sources taking into account the considerable pressure currently exercised on public funding; and (d) lower programme support costs owing to a combination of reduced income from trust funds and savings through efficiency enhancement measures.

7. The Executive Director further indicates that under the proposed scenario, the regular budget funding would cover the core secretariat functions of the highest priority; the Environment Fund the most important activities of the UNEP programme of work; and trust funds and extra budgetary funding those programme of work activities that are dependent on further funding by donors.

8. The Executive Director indicates that the proposed programme of work for the biennium 2014-2015 also takes into account the outcome of several monitoring, evaluation and audit findings which stressed that UNEP must take full leadership on environmental matters in the United Nations system and take full advantage of existing United Nations coordination mechanisms such as the Environment Management Group (EMG), the United Nations Development Group (UNDG), United Nations Country Teams (UNCTs) and Regional Coordination Mechanisms (RCMs), the High-level Committee on Programmes (HLCPP) and the High-level Committee on Management (HLCM) of the United Nations Chief Executives Board (CEB). He further indicates that in response to General Assembly resolution 66/288, UNEP will strengthen its leadership in key United Nations coordination bodies and will lead efforts to formulate United Nations system-wide strategies on the environment at country, regional and global levels. UNEP will also promote coherence within the United Nations system on environmental matters and ensure a coordinated approach that reduces fragmentation while increasing efficiency and effectiveness. In addition, UNEP will invest in partnerships, particularly within the United Nations system, with a view to achieving a significantly greater impact than if it were operating on its own.

9. **The Advisory Committee sees merit in such an approach provided that the activities of UNEP do not duplicate or overlap with those of other United Nations entities, such as for example, the United Nations Framework Convention on Climate Change (UNFCCC). It looks forward to receiving in the next report of the Executive Director an update on progress made towards strengthening UNEP's leadership and improving coherence and coordination on environmental matters across the United Nations system. It requests that the report include information on the division of roles among the different United Nations entities working on environmental matters. The report should also provide an overview of the totality of resources devoted to environmental matters across all United Nations entities, including regular budget and extrabudgetary resources.**

10. Table 1 of the report of the Executive Director shows that projected resources for 2012-2013 as approved by the Governing Council at its twenty-sixth³ session amounted to \$618,600,000, consisting of \$190,962,000 in Environment Fund resources, \$242,097,000 in trust and earmarked fund resources, \$143,000,000 in Global Environment Facility (GEF) trust fund resources, \$28,183,000 in programme support cost requirements and \$14,357,000 in United Nations regular budget resources. Upon enquiry, the Advisory Committee was informed that UNEP expected to achieve, and even exceed the overall extra-budgetary income envelope approved by the Governing Council for the biennium 2012-2013. While lower than planned contributions were anticipated under the Environment Fund, it was expected that the projected shortfall would be fully offset by higher than planned contributions under other funding sources. **The Advisory Committee recommends nevertheless that the Executive Director should exercise prudence in managing the resources available to UNEP in the current biennium.**

11. Total projected resources for 2014-2015 amount to \$634,823,000 comprising Environment Fund resources of \$245,000,000, trust and earmarked fund resources of \$202,000,000, Global Environment Facility (GEF) trust fund resources of \$113,900,000, programme support cost requirements of \$23,200,000 and United Nations regular budget resources of \$50,723,000. The report of the Executive Director shows that, while the overall level of the budget for the biennium 2014-2015 would increase by \$16.2 million, or 2.6 per cent, it reflects the combined effects of more significant changes under the individual funding sources, including increases of \$54.0 million (28.3 per cent) under the Environment fund and \$36.4 million (253 per cent) under the regular budget, offset in part by decreases of 40.1 million (16.6 per cent) under trust funds and earmarked contributions and \$29.1 million (20.3 per cent) under GEF trust funds. Programme support costs would decrease by some \$5.0 million (17.7 per cent). Table 2 of the report of the Executive Director provides a further breakdown of the resource projections by budget component and source of funding.

12. The proposed budget provides for an overall increase of 24 posts, from 845 in the current biennium to 869 in 2014-2015. This reflects an increase of 100 posts under the regular budget, offset in part by post reductions under all other sources of funding, including 23 posts under the Environment Fund, 28 posts under trust and earmarked funds, 22 posts under GEF trust funds and 3 posts under programme support costs. The report of the Executive Director shows that the reductions mostly reflect changes in the proposed level of resources under the different sources of funding, except for the number of posts under the Environment Fund, which would decrease even while contributions to the Fund would increase (see para. 24 below). Table 3 of the report of the Executive Director shows the proposed distribution of posts by grade and source of funds. As indicated, the additional 24 posts proposed for 2014-2015 include 21 professional and 3 local level posts resulting in a total number of 538 professional and 331 local level proposed posts (see also para. 17 below).

³ The 2012-2013 figures contained in tables 1 and 2 of the report of the Executive Director reflect the amounts approved by the Governing Council for the 2012-2013 biennium except for the GEF funds, which were not included in UNEP's programme of work prior to 2014-2015. The regular budget figures for 2012-2013 comprise an amount of \$12.777 approved by the Governing Council, as well as resources provided under the United Nations Scientific Committee on the Effects of Atomic Radiation (UNSCEAR) which are approved by the General Assembly separately but managed by UNEP.

13. Upon request, the Advisory Committee was provided with the table below showing budget trends by funding source for the period from 1996 to 2013 and a projection for 2014-2015:

Millions of United States dollars

<i>Fund Type</i>	<i>1996-1997</i>	<i>2008-2009</i>	<i>2010-2011</i>	<i>2012-2013</i>	<i>2014-2015</i>
Environment Fund	88.5	170.7	164.8	191.0	245.0
Trust & Earmarked Contributions	38.6	201.8	251.4	242.1	202.0
Regular Budget	14.3	14.8	16.6	14.4	50.7
Programme Support Costs	7.7	32.3	37.4	28.2	23.2
GEF*	18.5	124.2	165.8	143.0	113.9
Sub Total	153.2	543.7	636.0	618.6	634.8
Multilateral Fund (Ozone)		37.9	34.6	31.0	31.0
Grand Total	153.2	581.7	670.7	649.6	665.9

* Global Environment Facility: includes GEF-funded project grants and GEF reimbursement of services, which is the fee paid by the GEF for the projects implemented (supervised) by UNEP. The funding from the Global Environment Facility (GEF) was fully incorporated in the UNEP PoW starting in 2014-2015.

Regular budget

14. In paragraphs 30 to 31 of his report, the Executive Director provides background information on the UNEP portion of the regular budget of the United Nations. As indicated, in its resolution 2997 of 1972 on the institutional and financial arrangements for international environmental cooperation, the General Assembly decided that the costs of servicing the Governing Council and a small secretariat would be borne by the regular budget of the United Nations and that operational programme costs, programme support and administrative costs of the Environment Fund would be borne by the Fund. The small secretariat would serve as a focal point for environmental action and coordination within the United Nations system in such a way as to ensure a high degree of effective management. In its resolution 66/288 the General Assembly reaffirmed its earlier resolution.

15. The Executive Director indicates that an analysis was conducted to identify the requirements arising from the decisions taken in paragraph 88 of General Assembly resolution 66/288. The key elements considered in preparing the proposed 2014-2015 budget and their implications on the United Nations regular budget are outlined in paragraphs 32 and 33 of the report of the Executive Director. The resources indicated for 2014-2015 under the regular budget would cover activities related to, inter alia, servicing of the governing bodies, enhancing coordination in the UN system on environmental matters, strengthening regional offices and outreach; ensuring participation of civil society; strengthening the science-policy interface, communication and information; and strengthening responsiveness and accountability.

16. The Executive Director indicates that, as a result of the aforementioned analysis he is proposing regular budget resources of \$50.7 million in the proposed biennial programme of work and budget of UNEP for 2014–2015, reflecting an increase of \$35 million, nearly tripling thereby the current level of regular budget funding (\$14.4 million). Upon enquiry, the Advisory Committee was provided with the following table showing the evolution of the share of the resources provided for Environment compared to the total approved regular budget of the United Nations, including and excluding the appropriation for special political missions.

Biennium	Total regular budget approved*	Total regular budget resources approved excluding appropriation for special political missions***	UNEP regular budget allocation	UNEP regular budget allocation as a percentage of total regular budget approved excluding appropriation for special political mission	UNEP regular budget allocation as a percentage of total regular budget approved
(a)	(b)	(c)	(d)	(e)	(f)
1974-1975	612,550,000	590,044,000	6,919,000	1.17%	1.13%
1976-1977	789,488,900		6,045,500		0.77%
1978-1979	1,084,186,200		9,112,000		0.84%
1980-1981	1,341,704,300		11,165,400		0.83%
1982-1983	1,469,639,500		10,987,700		0.75%
1984-1985	1,608,954,000		10,015,000		0.62%
1986-1987	1,711,801,200		10,117,100		0.59%
1988-1989	1,772,313,700		10,214,900		0.58%
1990-1991	2,167,974,500		11,787,200		0.54%
1992-1993	2,411,404,000		12,646,500		0.52%
1994-1995	2,632,435,300	2,617,759,100	11,860,800	0.45%	0.45%
1996-1997	2,542,071,900	2,470,091,800	7,029,700	0.28%	0.28%
1998-1999	2,488,302,000	2,396,079,400	8,806,600	0.37%	0.35%
2000-2001	2,561,578,000	2,451,782,900	8,596,800	0.35%	0.34%
2002-2003	2,967,727,800	2,763,093,600	8,855,400	0.32%	0.30%
2004-2005	3,655,800,600	3,244,715,900	11,034,600	0.34%	0.30%
2006-2007	4,188,772,400	3,554,157,000	13,150,600	0.37%	0.31%
2008-2009	4,799,914,500	3,946,620,400	13,898,000	0.35%	0.29%
2010-2011	5,416,433,700	4,216,433,700	14,884,900	0.35%	0.27%
2012-2013	5,152,299,600	4,069,269,600	13,925,500	0.34%	0.27%
2014-2015	5,341,000,000	4,207,800,000	50,723,000	1.21%	0.95%

* Based on final appropriation by GA for biennial RB budget up to 2011

** Separate figures for SPMs were no longer provided in GA final appropriation resolutions from 1977-1993

Figures for 1994-1995 until 2008-2009 are based on final SPM expenditures under section 3 (Political Affairs)

Note: 2012-2013 figures reflect General Assembly appropriations;
2014-2015 regular budget and special political mission figures are taken from document A/67/529.
2014-2015 UNEP figure is provisional

17. Of the \$50.7 million proposed under the regular budget, \$8.8 million would be dedicated to executive direction and management functions, \$37.0 million to programme of work activities and \$4.9 million to programme management and support. The resources indicated would comprise \$40.6 million for post and \$10.1 million for non-post resources. As indicated, the

overall number of posts proposed under the Regular Budget would increase from 48 in the current biennium (1 USG, 3 D-2, 1 D-1, 8 P-5, 11 P-4, 5 P-3, 2 P2/1 and 17 LL) to 148 in 2014-2015 (1 USG, 1 ASG, 4 D-2, 11 D-1, 18 P-5, 43 P-4, 27 P-3, 2 P2/1 and 41 LL).

18. The Advisory Committee further notes that the proposed increase would raise the share of regular budget resources in the total budget of UNEP from 2.3 per cent in the current biennium to 8 per cent in 2014-2015. The Committee was informed that the level of the proposed increase was based exclusively on additional mandates expected to be approved by the General Assembly for UNEP following the Rio+20 outcome (see below), taking into account the stipulations set out in General Assembly resolution 2997 (XXVII) of 1972 on the costs to be covered by regular budget resources. Representatives of UNEP clarified that there had been no intention or attempt to "compensate" possible losses in extra-budgetary resources with regular budget funding. At the time of its consideration of the Executive Director's report, the Advisory Committee was further informed that, pursuant to paragraph 88 of General Assembly resolution 66/288, the Second Committee of the General Assembly was engaged in deliberations on the strengthening and upgrading of the United Nations Environment Programme, and that a draft resolution was expected to be adopted by 15 January 2012. It was indicated that the draft resolution would serve as the basis for the formulation of the requirements for UNEP under the proposed programme budget for the biennium 2014-2015 (budget section 14, Environment). Pending finalization of the draft resolution, the Executive Director indicates that the level of regular budget resources presented in his report are preliminary and indicative only, including the stated additional 100 posts.

19. **Accordingly, the Advisory Committee will scrutinize the regular budget resources to be proposed for UNEP and make its observations and recommendations on those proposals in the context of its consideration of the Secretary-General's submission on the proposed programme budget for the biennium 2014-2015 (see also paragraph 21, below). At this stage, the Advisory Committee emphasizes that the budgetary proposals for 2014-2015 should provide full justification, substantiated with relevant data and statistics. The Committee expects that the Secretary-General will provide information on the efforts made and measures implemented to optimize utilization of resources, achieve greater operational efficiency and avoid duplications. With regard to proposals for posts, the Advisory Committee also considers that the Executive Director should take advantage of the process underway for strengthening and upgrading of UNEP to carefully review existing capacities and staffing requirements of the Programme and to seek all opportunities for streamlining its staffing structure, including the number and level of posts.**

20. In paragraph 45 of his report the Executive Director states that, should the resources from the regular budget of the UN not be approved, the overall allocations including the Environment Fund will have to be re-budgeted to ensure that all core functions not funded under the regular budget of the UN are covered by the Environment Fund. He goes on to state that it will also be necessary to ensure adequacy in budget allocations across other funding sources,

subprogramme and divisional budgets, and a corresponding adjustment in expected outputs and accomplishments.

21. As already indicated above, the Advisory Committee points out that the regular budget resources for 2014-2015 as represented in the Executive Director's report are preliminary and indicative estimates that will need to be revisited in light of the conclusion of the deliberations in the Second Committee and adoption of the relevant draft resolution (see para. 18 above). Given the interdependencies between the different sources of funding in the proposed 2014-2015 budget, in particular the regular budget and the Environment Fund, and in light of the lack of certainty as regards the level of regular budget resources that will be available in 2014-2015, the Advisory Committee recommends that the Executive Director take a cautious approach to the utilization of the resources, in particular, the Environment Fund.

Environment Fund

22. The Executive Director proposes a 2014-2015 Environment Fund budget amounting to \$245.0 million, comprising \$110.0 and \$135.0 million respectively for 2014 and 2015, reflecting an anticipated increase of \$54.0 million in contributions to the Fund as compared to the projected resources for the current biennium. The \$245.0 million would consist of \$7.8 million for the executive direction and management function, \$209.4 million for programme of work activities, \$12.5 million for the fund programme reserve and 15.3 million for programme management and support functions. The resources dedicated to programme of work activities would represent over 85 per cent of total environment fund contributions. The share of Environment Fund resources in the total budget of UNEP would increase from 30.9 per cent in the current biennium to 38.6 per cent in 2014-2015.

23. As indicated in paragraph 12 above, while contributions to the Environment Fund would increase, the number of posts under the Fund would be reduced by 23 from the current 473 to 450 in 2014-2015, and its contribution to the executive direction and management would also decrease from \$9.0 million to 7.8 million. In relation to paragraph 35 of the report of the Executive Director, the Advisory Committee was informed that the decision of the Governing Council to cap staff costs implied that the total staff costs charged to the Environment Fund could not exceed the ceiling of US\$122 million imposed by the Governing Council, even if the total Environment Fund increased.

24. The Committee was further informed that the reduction in the number of Environment Fund posts reflected the shift of targeted functions to the regular budget, allowing UNEP to use the resources released for the implementation of programme of work activities and to strengthen programme delivery through partnerships. **The Advisory Committee fully recognizes the**

importance of maximizing the share of overall resources available for the implementation of activities (see para. 28 below). It emphasizes, however, that improvements in the ratio of utilization of resources for activities to support costs should reflect real gains in cost effectiveness and operational efficiency, in addition to the alignment of resources among different funding sources. **The Committee recommends that the Executive Director be requested to keep this issue under review and to provide in his next report further details and specific examples of the efficiency gains achieved within UNEP and through partnerships, in particular, those having yielded reductions in Environment Fund posts.**

25. The Executive Director indicates that, in consultation with the Committee of Permanent Representatives, UNEP is moving towards a budgeting methodology that would link resource requirements to the outputs of the programme of work rather than using the prior period's budget as a point of reference, as was done in the past. He indicates that the 2014-2015 budgetary proposals for the Environment Fund are based on an analysis of the relative workload and resource requirements of each output and expected accomplishment, aggregated at subprogramme level, rather than on the 2012-2013 budget. By applying this methodology, UNEP aims to ensure that it can deliver the core deliverables of its programme of work.

26. As indicated in paragraph 39 of the report of the Executive Director, a number of major contributors to UNEP have recently decided to move towards a "non-earmarked" funding policy, increasing thereby the level of contributions to the Environment Fund, with, in some cases, corresponding reductions in earmarked contributions. The Committee was informed that such a shift was in line with the position taken by the development cooperation community, which has consistently recommended non-earmarked funding as the most cost-effective approach, and which is especially important in a time of financial constraint. **The Advisory Committee welcomes this trend and the progress made towards increasing UNEP's share of non-earmarked resources. It encourages the Executive Director to vigorously pursue his efforts to raise the non-earmarked voluntary contributions required to achieve the objectives of UNEP, bearing in mind paragraph 88 (b) of General Assembly resolution 66/288 calling for increased resources both from the regular budget and voluntary contributions (see also para. 27 below).**

Trust funds and earmarked contributions

27. The Executive Director indicates in paragraph 39 of his report that, based on close review of donor intentions the projected resources trust funds and earmarked contributions for 2014-2015 are estimated at some \$204 million, reflecting a decrease of some 20 per cent compared to the projected resources for the current biennium. As indicated above, the reduction is to some extent a consequence of the decision of some major donors to provide UNEP with non-earmarked rather than earmarked contributions. **While considering this to be a positive trend, the Advisory Committee stresses the need to expand the funding base of UNEP and to increase the overall level of resources available to enable UNEP to achieve its objectives.**

Programme of work

28. Table 2 of the report of the Executive Director, which provides resource projections by budget component, shows that the overall resources projected under programme of work would decrease by \$2,959,000 from \$565,250,000 in 2012-2013 to \$562,291,000 in 2014-2015. **The Advisory Committee emphasizes the importance of making the best use of the resources available to UNEP, and increasing the overall share of resources dedicated to the implementation of programme of work activities.**

Programme support costs

29. In paragraph 44 of his report, the Executive Director indicates that programme support costs would be reduced from a projected amount of \$28.2 million in the current biennium to \$23.2 million in the proposed budget, owing to a combination of reduced income from trust funds and savings through efficiency enhancement measures. Upon enquiry as to the specific efficiency measures undertaken, the Advisory Committee was informed that UNEP had, inter alia: combined positions with technical and coordination functions in order to avoid duplication of posts and sought to maintain low staff costs; strengthened programme delivery through partnerships; and improved its programme and project management practices, including closer monitoring of project implementation by senior managers. **The Advisory Committee stresses the need to pursue all efforts to lower administrative costs and overheads, and recommends that the Executive Director be requested to include in his next report further details on the concrete measures implemented and the efficiency gains achieved (see also para. 24 above).**

IV. Conclusion

30. **In the paragraphs above, the Advisory Committee has expressed views and made recommendations that the Governing Council should take into account when considering the Executive Director's proposals for the biennial programme of work and budget of UNEP for 2014-2015. Concerning the regular budget portion of resources, the Committee has treated their presentation by the Executive Director as informational and preliminary in nature. Consequently, the Advisory Committee emphasizes that the inclusion of the regular budget resources in Executive Director's report should not in any way be viewed as constituting a complete proposal. As indicated by the Advisory Committee, and taking into account the preliminary comments it has made in the present report, the Committee will examine the regular budget resources required by UNEP based on such detailed proposals to be submitted by the Secretary-General as part of the proposed programme budget for the biennium 2014-2015 and will provide its observations and recommendations in that context based on the justification provided at that time.**