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Budget and programme of work for the biennium 2008–2009, the Environment Fund and administrative and other budgetary matters

Report of the Board of Auditors on the audit of the accounts of the Fund of the United Nations Environment Programme for the biennium ended 31 December 2005

Note by the Executive Director

In accordance with paragraph 6 of Governing Council decision 18/46 of May 1995, the Executive Director has the honour to submit in the annex to the present note for the information of the Governing Council at its twenty-fourth session, the report of the Board of Auditors to the General Assembly on the accounts of the Fund of the United Nations Environment Programme for the biennium ended 31 December 2005.

* UNEP/GC/24/1.

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Annex

A/61/5/Add.6

United Nations

Fund of the United Nations Environment Programme

Financial report and audited financial statements

for the biennium ended 31 December 2005 and

Report of the Board of Auditors

General Assembly

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Official Records
Sixty-first Session
Supplement No. 5F (A/61/5/Add.6)

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Fund of the United Nations Environment Programme

Financial report and audited financial statements

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Note

Symbols of United Nations documents are composed of capital letters combined with figures. Mention of such a symbol indicates a reference to a United Nations document.

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31 March 2006

I have the honour to transmit the financial report and accounts of the United Nations Environment Programme, including associated trust funds and other related accounts for the biennium ended 31 December 2005, which I hereby approve. The financial statements have been completed and certified as correct by the Chief Finance Officer.

Copies of these statements are made available to both the Advisory Committee on Administrative and Budgetary Questions and the Board of Auditors.

(*Signed*) Klaus **Töpfer**
Executive Director
United Nations Environment Programme

The Chairman of the Board of Auditors
United Nations
New York

28 July 2006

I have the honour to transmit to you the report of the Board of Auditors on the financial statements of the United Nations Environment Programme for the biennium ended 31 December 2005.

(*Signed*) Guillermo **Caragué**
Chairman, Philippine Commission on Audit
and Chairman
United Nations Board of Auditors

The President of the General Assembly of the United Nations
New York

Chapter I

Financial report for the biennium ended 31 December 2005

Introduction

1. The Executive Director has the honour to submit herewith the financial report, together with the accounts of the Fund of the United Nations Environment Programme, including associated trust funds and the related accounts for the biennium ended 31 December 2005. The accounts consist of 14 statements supported by six schedules and notes to the financial statements. These accounts were transmitted to the Board of Auditors on 31 March 2006.

2. As prescribed by financial regulation 1.2 of the United Nations the financial period of the organization consists of two consecutive calendar years, the first one being an even year. The interim accounts for the first year, ended 31 December 2004 of the biennium 2004-2005 were made available to the Governing Council at its twenty-third session. The Board of Auditors conducted an interim audit on these accounts and did not report to the Advisory Committee on Administrative and Budgetary Questions any situations which should be brought to the attention of Member States.

3. Comparative figures for the biennium 2002-2003, as appropriate, have been reflected in the financial statements. The length of the financial report has been kept to the minimum in accordance with the United Nations guidelines.

4. The financial statements and schedules, as well as the notes thereon, are an integral part of the financial report.

Levels of appropriations, allocations/allotments, expenditures and commitments

5. The Governing Council, in its decision 22/20 of 7 February 2003, approved appropriations for the Environment Fund for the biennium 2004-2005 of $110 million for the programme, $5 million for the programme reserve and $15 million for the biennial support budget.

6. Total appropriation, allocations/allotments and expenditures for the biennium ended 31 December 2005 were as follows (in thousands of United States dollars):

	Appropriations for 2004-2005	*Allocations issued for 2004-2005*	*Expenditures for 2004-2005*	*Unexpended appropriations for 2004-2005*	*Unexpended allocations for 2004-2005*
Fund programme	110 000	110 000	109 213	787	787
Fund programme reserve	5 000	5 000	3 833	1 167	1 167
Support budget	15 000	15 000	13 259	1 741	1 741
Total	**130 000**	**130 000**	**126 305**	**3 695**	**3 695**

Chapter II
Report of the Board of Auditors

Summary

The Board of Auditors has reviewed the operations of the Fund of the United Nations Environment Programme (UNEP) at its headquarters in Nairobi and its six regional offices. The Board has also audited the financial statements of the Fund of UNEP for the biennium ended 31 December 2005.

The Board issued an unqualified opinion on the financial statements for the Fund of UNEP for the biennium ended 31 December 2005, as reflected in chapter III.

Implementation of previous recommendations

As requested by the Advisory Committee on Administrative and Budgetary Questions (see A/59/736), the Board evaluated the ageing of its previous recommendations that had not yet been fully implemented and has indicated the financial period in which such recommendations were first made in the annex to the present chapter. Of a total of 13 recommendations, nine (69 per cent) had been implemented, while four (31 per cent) were under implementation. The four recommendations not yet fully implemented related to the biennium 2002-2003.

Financial overview for the biennium ended 31 December 2005

Total income for the Environment Fund was registered at $121.2 million, $5 million short of the expenditures recorded of $126.3 million. This was, however, an improvement over the previous biennium's shortfall of $11.2 million. The general trust funds also showed a marked improvement: its shortfall of income over expenditure went down from $8.6 million during the biennium 2002-2003 to $2.1 million during the biennium 2004-2005 as a result of an increase in income from $93.2 million in the biennium 2002-2003 to $126.3 million in the biennium 2004-2005.

The Technical Cooperation Trust Funds registered an excess of income over expenditure amounting to $1.6 million, largely brought about by an increase in voluntary contributions from $163.5 million in the biennium 2002-2003 to $184.1 million in the biennium 2004-2005. For the Multilateral Fund for the Implementation of the Montreal Protocol on Substances that Deplete the Ozone Layer, income fell by $20 million, from $314 million in the biennium 2002-2003 to $294 million in the biennium 2004-2005, which explained its insufficiency to cover increases in the United Nations Environment Programme staff costs and other expenses.

Unliquidated obligations

Unliquidated obligations that remained outstanding as at 31 December 2005 included those obligations, aggregating to $615,000, which were without formal contracts or agreements. This was not consistent with rule 105.9 of the Financial Regulations and Rules of the United Nations and the United Nations System Accounting Standards. At the UNEP Regional Office for Latin America and the Caribbean, payments amounting to $104,949 were not captured by the Integrated

Accounting and Budgeting System, such that unliquidated obligation balances were not updated accordingly.

Voluntary contributions receivable (Multilateral Fund)

Voluntary contributions receivable relative to the Multilateral Fund amounting to $82 million have been outstanding for more than five years (pledges made between 1992 and 1999). The Meeting of the Parties to the Montreal Protocol has yet to act on writing off this amount. Also, of the unpaid voluntary pledges receivable, amounting to $160.6 million as at 31 December 2003, only $10.6 million, 7 per cent, was collected. This, if not addressed, could hamper the implementation of programmes and projects.

Travel

Obligations raised at UNEP headquarters with regard to travel requests in 2005 amounting to $125,977 remained unliquidated as at 31 December 2005, although the travel periods had already elapsed. Delays in the submission of travel claims ranged from 21 to 353 days. The Board also observed that at the UNEP Regional Office for Europe, travel advances had been made that exceeded 100 per cent of the estimated travel subsistence allowance, contrary to section 9.1 of administrative instruction ST/AI/2000/20.

Presentation and disclosure of financial statements (Multilateral Fund)

The Board observed that out of expenditures amounting to $302.4 million incurred by the Multilateral Fund's implementing partners (the World Bank, the United Nations Industrial Development Organization (UNIDO) and the United Nations Development Programme (UNDP)) included in the financial statements of the Multilateral Fund, $154.5 million were still subject to the audit of the respective external auditors. The Board has seen the need for the Administration to ensure that a reconciliation of the recorded figures is made as soon as the audited financial statements are available.

Financial and management control

The Board is concerned that at UNEP headquarters, six trust funds showed negative allotment balances as at 31 December 2005 aggregating to $170,232. The approved allotments, therefore, did not serve their purpose as an expenditure control measure, since obligations were still approved despite being beyond the allotment ceiling. At the UNEP Regional Office for Latin America and the Caribbean the Board observed that the system for monitoring financial implementation of the Global Environmental Citizenship project and the Ozone Action Programme could be enhanced. UNEP headquarters could provide allotment information to the UNEP Regional Office for Latin America and the Caribbean and allow programme coordinators to have access to project cards to monitor allotments.

Cash management

At the UNEP Regional Office for Latin America and the Caribbean, delays of between 3 and 60 days were noted in the issuance of official receipts on collections, contrary to rule 103.8 of the Financial Regulations and Rules of the United Nations, which prescribed a period of two business days. Such delays contributed to the risk

of funds being misappropriated. Both at the UNEP Regional Office for Latin America and the Caribbean and the UNEP Regional Office for West Asia, staff were allowed to collect and remit funds without the benefit of formal designation as required under rule 103.8 (b) of the United Nations Financial Regulations and Rules.

Non-expendable property

Non-expendable property costing $11,218,093 disclosed in the notes to the financial statements differed from the aggregate balance of $1,204,640 in the inventory report. This significant variation was due to the financial statement value being based on acquisition costs, while the inventory report was based on fair market value determined by a contractor hired to conduct a physical inventory.

Other deviations from existing regulations and rules included non-submission of physical inventory reports by out-posted projects and regional offices, failure to assign value to some inventory items, non-issuance of personal property receipts to accompany the issuance of movable/portable items, lack of bar coding of some items, and non-inclusion of some existing items in the inventory count sheet.

Consultancy services

Among other findings, the Board observed that at UNEP headquarters, the UNEP Regional Office for Africa and the UNEP Regional Office for Europe, some consultants were allowed to commence work prior to the approval of their contracts; the terms of reference did not contain the essential information on the expected delivery dates and the manner in which outputs would be delivered; there was an absence of performance indicators and a lack of properly documented evaluation of the performance of consultants.

Human resources

Gender distribution

As at 31 December 2005, of the 502 occupied posts in Professional and higher categories at UNEP headquarters, 312 were occupied by men and 190 by women, a ratio of 62:38, which was below the goal of 50/50 parity between men and women in the United Nations. The Board also noted that men dominated with regard to all initial appointments and all promotions during the biennium 2004-2005, at ratios of 60:40 and 71:29, respectively.

The Board observed that, on average, women comprised only 28 per cent of applicants for Professional posts up to the P-5 level and only 16 per cent of applicants for posts at the level of Director and above.

Inactive trust funds

The Board noted that 18 inactive trust funds with total reserves and fund balances of $0.879 million had not been closed as at 31 December 2005. Except for one fund, these trust funds had not shown any movement during the biennium 2004-2005 other than transactions pertaining to investments and related accounts.

Programme management

The Board noted that of the four projects that required approval by the Project Approval Group, three had commenced operation prior to their approval dates. Similarly, of the 10 projects that required approval by the Budget and Financial Management Service, four had been implemented before being approved.

Accordingly, there was a risk that resources that had been committed and incurred could become irrelevant should the approving authority decide to alter a project or shelve it altogether.

Recommendations

The Board made several recommendations based on its audit observations. A summary of the main recommendations of the Board is set out in chapter II, paragraph 10, of the report.

A. Introduction

1. The Board of Auditors has audited the financial statements and reviewed the operations of the United Nations Environment Programme (UNEP) for the period from 1 January 2004 to 31 December 2005, in accordance with General Assembly resolution 74 (I) of 7 December 1946 and article XIV of the Financial Rules of UNEP. The audit has been conducted in conformity with article VII of the Financial Regulations and Rules of the United Nations and the annex thereto, the common auditing standards of the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency and the International Standards on Auditing. Those standards require that the Board plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free of material misstatement.

2. The audit was conducted primarily to enable the Board to form an opinion as to whether the expenditures recorded in the financial statements for the period from 1 January 2004 to 31 December 2005 had been incurred for the purposes approved by the General Assembly; whether income and expenditures had been properly classified and recorded in accordance with the Financial Regulations and Rules; and whether the financial statements of UNEP presented fairly the financial position as at 31 December 2005 and the results of its operations for the biennium then ended, in accordance with the United Nations System Accounting Standards. The audit included a general review of financial systems and internal controls and a test examination of the accounting records and other supporting evidence to the extent the Board considered necessary to form an opinion on the financial statements.

3. In addition to the audit of the accounts and financial transactions, the Board carried out reviews under United Nations financial regulation 7.5. The reviews addressed the efficiency of the internal financial controls, programme management and, in general, the administration and management of UNEP. The audit was carried out at UNEP headquarters in Nairobi and at the six regional offices, for Europe, Asia and the Pacific, Latin America and the Caribbean, West Asia, Africa and North America.

4. The Board continued its practice of reporting the results of specific audits to the Administration through management letters containing observations and recommendations. The practice allowed an ongoing dialogue with the Administration.

5. The present report covers matters which, in the opinion of the Board, should be brought to the attention of the General Assembly. The Board's observations and conclusions were discussed with the Administration, whose views have been appropriately reflected in the report.

6. A summary of the Board's main recommendations is provided in paragraph 10 below. The detailed findings and recommendations are reported in paragraphs 12 to 125.

1. Previous recommendations not fully implemented

Biennium ended 31 December 2003

7. In accordance with General Assembly resolutions 52/212 B of 31 March 1998 and 58/249 A of 23 December 2003, the Board reviewed measures taken by the Administration to implement the recommendations made in its report for the biennium ended 31 December 2003. Details of the action taken and the comments of the Board are included in the present report and have been summarized in the annex to the present chapter. The Board noted that out of a total of 13 recommendations, nine (69 per cent) had been implemented, while four (31 per cent) were under implementation. Those four recommendations are reiterated in the present report.

Ageing of previous recommendations

8. As requested by the Advisory Committee on Administrative and Budgetary Questions, the Board evaluated the ageing of its previous recommendations that had not yet been fully implemented. The financial period in which such recommendations were first made is indicated in the annex to the present chapter.

9. The four recommendations (31 per cent) not yet fully implemented relate to the biennium 2002-2003. The Board's further comments on these outstanding recommendations are provided in paragraphs 2 to 25, 30 to 37, 72 to 75 and 76 to 81 of the present report.

2. Main recommendations

10. **The Board's main recommendations are that the Administration:**

Unliquidated obligations

(a) **Review obligations consistent with rule 105.9 of the Financial Regulations and Rules of the United Nations and the United Nations System Accounting Standards (para. 21 below);**

Voluntary contributions receivable (Multilateral Fund)

(b) **Continuously pursue its effort to collect long-outstanding voluntary contributions receivable from contributing countries, and bring to the attention of the Conference of the Parties the need to write off long-outstanding receivable (para. 29 below);**

Travel

(c) **Strictly enforce the submission of travel claims within two calendar weeks after completion of travel and recover travel advances through payroll deductions in cases of failure to liquidate them within the prescribed period; and limit travel cash advances to the amount prescribed in administrative instruction ST/AI/2000/20 (para. 35 below);**

Presentation and disclosure of financial statements (Multilateral Fund)

(d) **Ensure that reconciliation of the recorded figures is made as soon as the audited financial statements are available and process necessary adjustments accordingly (para. 42 below);**

Financial management and control

(e) **Require certifying officers to ensure that project expenditures are kept within the approved budgets/allotment ceilings (para. 46 below);**

(f) **Require the UNEP Regional Office for Latin America and the Caribbean to coordinate closely with UNEP headquarters with a view to providing project coordinators with adequate budgetary control (para. 55 below);**

Cash management

(g) **Require the Finance Assistant to issue official receipts, in line with rule 103.8 (a) of the United Nations Financial Regulations and Rules (para. 61 below);**

(h) **Issue official receipts in strict numerical sequence to ensure that all collections are completely recorded and properly accounted for during the period in which they were actually collected; and secure an official authorization for the General Service Clerk as collecting officer in accordance with rule 103.8 of the United Nations Financial Regulations and Rules (para. 64 below);**

Non-expendable property

(i) **Comply with note 2 (l) (ii) of the Notes to the financial statements in relation to paragraph 50 of the United Nations System Accounting Standards; and administrative instructions on the management of non-expendable property (para. 87 below);**

Consultancy services

(j) **Comply strictly with administrative instructions on hiring, remunerating and evaluating the performance of consultants and individual contractors; and reprogramme the Integrated Accounting and Budgeting System to address the requirement concerning the form of the contract (para. 92 below);**

Gender distribution

(k) **Pursue initiatives to achieve the General Assembly's goal of a 50/50 gender balance (para. 110 below);**

Inactive trust funds

(l) **Expedite the closure of inactive trust funds in accordance with the terms of the trust fund agreements and pertinent Governing Council decisions (para. 113 below);**

Programme management

(m) **Ensure that projects are approved by the Project Approval Group or the Budget and Financial Management Service, as the case may be, prior to implementation (para. 115 below).**

11. The Board's other recommendations are presented in paragraphs 24, 37, 50, 58, 71, 97, 101, 105, 120, 123, 126, 133 and 136 below.

B. Detailed findings and recommendations

1. Financial overview

12. The financial statements of UNEP cover the major funds — the Environment Fund, general trust funds, the Multilateral Fund for the Implementation of the Montreal Protocol on Substances that Deplete the Ozone Layer, Technical Cooperation Trust Funds and other trust funds. Table 1 below shows the key financial figures for the bienniums 2002-2003 and 2004-2005.

Table 1
Key financial figures of the funds of the United Nations Environment Programme (all funds summary) for the bienniums 2002-2003 and 2004-2005
(Thousands of United States dollars)

	Environment Fund		*General trust funds*		*Technical cooperation Trust Funds*[a]		*Professional Officers Trust Funds*[a]		*Special Account for Programme Support Costs*		*Earmarked contributions*		*Other*	
	2002-2003	*2004-2005*	*2002-2003*	*2004-2005*	*2002-2003*	*2004-2005*	*2002-2003*	*2004-2005*	*2002-2003*	*2004-2005*	*2002-2003*	*2004-2005*	*2002-2003*	*2004-2005*
Total income	98 787	121 251	93 169	126 279	168 811	187 547	6 173	7 038	19 244	23 254	53 460	73 391	1 803	1 447
Total expenditures	109 966	126 305	101 765	128 371	114 861	185 985	7 090	5 813	16 676	20 417	39 209	63 160	2 026	1 889
Excess (shortfall) of income over expenditures	(11 179)	(5 054)	(8 596)	(2 092)	53 950	1 562	(917)	1 225	2 568	2 837	14 251	10 231	(223)	(442)
Total assets	40 532	42 199	96 857	112 722	151 975	138 685	3 934	4 527	6 903	9 648	37 783	48 397	2 134	1 870
Total liabilities	23 833	27 132	22 431	42 206	35 892	23 573	859	190	1 352	848	7 158	11 210	178	352
Reserves and fund balances	16 699	15 067	74 426	70 516	116 083	115 112	3 075	4 337	5 551	8 800	30 625	37 187	1 956	1 518
Major accounts														
Voluntary contributions	95 868	118 530	87 024	121 829	163 525	184 082	5 834	6 840	—	—	53 037	73 010	1 501	1 185
Staff and other personnel costs	63 309	70 422	47 441	58 466	36 292	58 090	6 196	5 127	15 685	9 955	8 818	14 267	342	415
Cash and term deposits	5 682	4 932	4346	11 113	322	567	—	—	—	—	—	—	41	—
Cash pool (United States dollars)	1 653	24 059	63 899	67 397	116 188	82 305	3 929	4 251	6 882	769	30 720	37 529	1 657	1 761
Voluntary contributions receivable	537	1 237	18 039	18 120	491	—	—	—	—	—	2 739	—	—	—
Inter-fund receivable	21 291	3 870	221	—	136	10 538	3	235	—	8 848	1 857	2 850	433	107
Inter-fund payable	—	—	7 421	23 670	23 292	—	482	—	107	—	463	4 041	41	290
Unliquidated obligations	9 603	12 031	11 142	9 142	8 395	17 686	248	114	983	529	4 685	7 504	123	39
Cumulative surplus	6 699	5 067	74 426	69 277	116 083	115 112	3 075	4 337	3 551	6 800	30 625	37 187	413	-49

[a] Comparative figures for the biennium ended 31 December 2003 have been restated to reflect the movement of the Senior Professional Officers trust funds from the UNEP Technical Cooperation Trust Funds to the Professional Officers' statement (note 9 to the financial statements).

13. In terms of the results of operations for the biennium 2004-2005, the Environment Fund reported a total income of $121.2 million against expenditures of $126.3 million, showing a net shortfall of $5 million (4 per cent), as compared with a net shortfall of income over expenditures of $11.2 million in the biennium 2002-2003. Voluntary contributions increased from $95.9 million in the biennium 2002-2003 to $118.5 million in the biennium 2004-2005 (24 per cent).

14. The general trust funds showed a shortfall of income relative to expenditure of $2.1 million for the biennium 2004-2005, compared to a net shortfall of $8.60 million for 2002-2003. This was brought about by an increase in total income

from $93.2 million in the biennium 2002-2003 to $126.3 million in the biennium 2004-2005 (36 per cent) and an increase in expenditures of $26.6 million (26 per cent) in the biennium 2004-2005 over the expenditures of $101.8 million in the biennium 2002-2003.

15. The total income reported in the biennium 2004-2005 under the Technical Cooperation Trust Funds increased to $187.6 million, from $168.8 million in the previous biennium. This included an increase of $20.6 million (12.6 per cent) in voluntary contributions, from $163.5 million in the biennium 2002-2003 to $184.1 million in the biennium 2004-2005. As in the previous biennium, the reported income for the biennium 2004-2005 sufficiently covered the expenditures, with an excess of income over expenditures amounting to $1.6 million.

16. The increase in income for the UNEP all funds summary was sufficient to cope with increased expenditures for the biennium 2004-2005. The increase in expenditures was attributable to a rise in the cost of contractual services of $66 million (71 per cent), from $93 million in the biennium 2002-2003 to $159 million in the biennium 2004-2005. Similarly, the increase in staff and other personnel costs of $38 million (22 per cent), from $178 million in the biennium 2002-2003 to over $217 million in the biennium 2004-2005, also contributed to the overall increase in expenditures.

17. The responsibility of UNEP, as Treasurer of the Multilateral Fund, includes submitting the accounts of the Fund to the Executive Committee for each calendar year, based on the expenditures incurred by the Fund secretariat and the statements of expenditure submitted by the implementing entities, taking into account interest earned by them on fund balances they have held, as well as interest earned by UNEP on balances it holds as Treasurer of the Fund. As agreed to by UNEP and the Executive Committee, the Multilateral Fund financial statements have been excluded from the combined financial statements of UNEP.

18. As shown in table 2, the Multilateral Fund reported a net shortfall of income over expenditures of $44.6 million for the biennium 2004-2005, compared with a net excess of income over expenditures of $16.2 million for the biennium 2002-2003. Voluntary contributions decreased by $19.2 million, from $283.8 million in the biennium 2002-2003 to $264.6 million in the biennium 2004-2005 (7 per cent). Advances to implementing agencies showed a significant increase of 31 per cent, from $193 million in the biennium 2002-2003 to $253 million in the biennium 2004-2005. For the biennium 2004-2005, income fell by $20 million (6 per cent), from $314.6 million in the biennium 2002-2003 to $294 million, which explained its insufficiency to cover the rise in expenditures due to increases in staff and other personnel costs, travel, contractual services, operating expenses, acquisitions, programme support costs and implementing agency-managed activities. The Multilateral Fund nevertheless reported a positive carry-over of $515.2 million.

Table 2
Key financial figures of the United Nations Environment Programme (Multilateral Fund) for the bienniums 2002-2003 and 2004-2005
(Thousands of United States dollars)

	2002-2003	*2004-2005*
Total income	314 569	294 479
Total expenditures	298 414	339 107
Excess (shortfall) of income over expenditures	16 155	(44 628)
Total assets	564 515	523 612
Total liabilities	1 826	8 414
Reserves and fund balances	562 689	515 198
Major accounts		
Voluntary contributions	283 822	264 606
Staff and other personnel costs	5 064	5 944
Cash and term deposits	951	864
Cash pool (United States dollars)	9 926	72 586
Advances to implementing agencies	193 001	252 961
Voluntary pledges receivable	163 567	165 179
Inter-fund receivable	7 277	3 750
Inter-fund payable	—	—
Reserve for obligations	354	437
Cumulative surplus	562 689	515 198

2. United Nations System Accounting Standards

19. The Board assessed the extent to which the financial statements of UNEP for the biennium 2004-2005 conformed to the United Nations System Accounting Standards. The review indicated that the financial statements were consistent with the Standards except that: (a) unliquidated obligations aggregating to $615,000 had been raised without formal contracts, agreements, purchase orders or other form of undertaking, or liability recognized by the United Nations (see para. 20 below); and (b) Multilateral Fund voluntary contributions receivable amounting to $82 million had long been outstanding and had not been written off, in the absence of a decision by the Meeting of the Parties (see para. 26 below).

Unliquidated obligations

20. The Board noted that UNEP had raised obligations totalling $615,000 that remained outstanding as at 31 December 2005, without formal contracts, agreements, purchase orders or other form of undertaking, or liability recognized by the United Nations.

21. **The Administration agreed with the Board's recommendation that it review obligations consistent with rule 105.9 of the Financial Regulations and Rules of the United Nations and the United Nations System Accounting Standards.**

22. The total unliquidated obligations of the UNEP Regional Office for Latin America and the Caribbean as at 30 June 2004 amounted to $732,272 as reflected in the Integrated Accounting and Budgeting System, but payments amounting to $104,949 of the total had already been made, consisting of those made through advances; transactions authorized by UNEP headquarters to be charged against budget lines; those made through payment requests to UNEP headquarters; and those made by other United Nations agencies.

23. The Administration informed the Board that, although payments on obligations are not captured in the Integrated Accounting and Budgeting System, reconciliation by the Regional Office for Latin America and the Caribbean with UNEP headquarters is done annually to ascertain the correctness of the unliquidated obligation figures at year-end.

24. **The Administration agreed with the Board's recommendation that the UNEP Regional Office for Latin America and the Caribbean coordinate with UNEP headquarters so that payments made on obligations were automatically entered in the Integrated Accounting and Budgeting System.**

25. The Administration informed the Board that the recommendation had been implemented through the introduction of IMIS at the UNEP Regional Office for Latin America and the Caribbean.

Voluntary contributions receivable (Multilateral Fund)

26. Voluntary contributions receivable relative to the Multilateral Fund amounting to $82 million have been outstanding for more than five years (pledges made between 1992 and 1999). Note 2 (k) (i) to the financial statements discloses that pledges to multilateral environmental agreements, which involve a budget that has been approved by the parties to the agreements, are written off with the approval of the parties. However, unlike pledges to the Environment Fund, which are written off should they remain unpaid after four years, there is no policy as to when pledges to multilateral environmental agreements that are deemed uncollectible may be written off. As a result, the voluntary contributions receivable under the Multilateral Fund were overstated.

27. Of the $160.6 million of unpaid voluntary pledges receivable as at 31 December 2003, only $10.6 million (7 per cent) was collected. This, if not addressed, could hamper the implementation of programmes and projects.

28. The Administration informed the Board that it was the sole prerogative of the Conference of the Parties to decide on issues relating to voluntary contributions.

29. **The Administration agreed with the Board's recommendation that it continuously pursue its efforts to collect long-outstanding voluntary contributions receivable from contributing countries and bring to the attention of the Meeting of the Parties the need to write off long-outstanding receivables.**

Travel

30. Administrative instruction ST/AI/2000/20 requires staff members to submit a completed travel reimbursement claim within two calendar weeks after completion of travel.

31. At UNEP headquarters, obligations raised by travel requests in 2005 amounting to $125,977 remained unliquidated as at 31 December 2005, for periods ranging from 21 to 353 days, although the travel had been completed.

32. Obligations amounting to $33,016 for home leave travel effected by means of the lump sum option were likewise not supported with relevant travel documents.

33. At the UNEP Regional Office for Latin America and the Caribbean, some staff members had liquidated their travel advances from 4 to 53 days after the prescribed 15-day liquidation period. The management explained that, in some cases, liquidation papers had been submitted on time, but some of them had had to be returned owing to certain deficiencies.

34. At the UNEP Regional Office for Europe, the Board noted delays in the submission of travel reimbursement claims of up to 140 days. The Board also observed that there were travel advances that exceeded 100 per cent of the estimated travel subsistence allowance, contrary to section 9.1 of administrative instruction ST/AI/2000/20.

35. **The Administration agreed with the Board's recommendation that it (i) strictly enforce the submission of travel claims within two calendar weeks after completion of travel and recover travel advances through payroll deductions in cases of failure to liquidate them within the prescribed period; and (ii) limit travel cash advances to the amount prescribed in ST/AI/2000/20.**

36. At the UNEP Regional Office for Europe, the actual amount of travel undertaken from January to September 2005 was 51 per cent more than in that office's travel plan. However, the travel funds used during the same period amounted to $147,839, which was only 54 per cent of the total allotment of $274,310. It appeared, therefore, that the amount earmarked for travel was more than was necessary.

37. **The Board recommends that the Administration ensure that the amount appropriated and allotted for travel is proportionate to the travel activities required.**

38. The Administration informed the Board that it agreed with the recommendation and would make every effort to ensure that the amount appropriated and allotted for travel was proportionate to the travel activities required.

3. Presentation and disclosure of financial statements

39. The Board noted that, for the Multilateral Fund, the audit of statements of income and expenditures for 2004 and 2005 submitted by the other implementing agencies of the Multilateral Fund (the World Bank, the United Nations Development Programme (UNDP) and the United Nations Industrial Development Organization (UNIDO)), which were the bases for reporting income and expenditures, had not yet been completed by their respective external auditors.

40. The financial statements of the Multilateral Fund (statement VI) disclosed that $302.4 million of expenditures, equivalent to 89.2 per cent of the total $339.107 million, had been made by the World Bank, UNDP and UNIDO. Of this amount, $154.5 (45.6 per cent) was based on unaudited financial statements for 2005.

41. Entries to the books of the Multilateral Fund using provisional or preliminary figures are allowed by the UNEP Guidelines on Compliance with and Enforcement of Multilateral Environmental Agreements and by the Executive Committee of the Multilateral Fund, subject to adjustments resulting from independent audits.

42. **The Board recommends that the Administration ensure that reconciliation of the recorded figures is made as soon as the audited financial statements are available and process necessary adjustments accordingly.**

43. The Administration informed the Board that following the recommendation, it had immediately reconciled the recorded figures and processed necessary adjustments upon receipt of the audited financial statements.

4. Financial management and control

44. The Board noted that six trust funds showed negative allotment balances as at 31 December 2005, in the total amount of $170,232. The Board is concerned that the approved allotments did not serve their purpose as an expenditure control measure since obligations were nevertheless approved beyond the allotment ceiling.

45. The Administration commented that the 6 funds with negative allotment balances out of a sample of 36 funds did not diminish the role of approved allotments as an expenditure control measure. The Administration, however, assured the Board that an investigation would be made into the causes of the excess in allotments.

46. **The Board recommends that the Administration require certifying officers to ensure that project expenditures are kept within the approved budgets/allotment ceilings.**

47. The Administration informed the Board that it agreed with the recommendation and would require certifying officers to ensure that project expenditures were kept within the approved budgets/allotment ceilings.

48. During an interim audit visit, the Board recommended that the UNEP Regional Office for Europe ensure that expenditures were covered by allotments and that the 20 per cent flexibility allowed for each budget line was not exceeded. Validation disclosed that under the Technical Cooperation Trust Fund (code TAL) with an allotment of $90,000 for 2004, the total expenditures incurred amounted to $128,565, an overexpenditure of $38,565 (43 per cent).

49. The UNEP Regional Office for Europe explained that such overexpenditure had been incurred owing to the Executive Director's decision to extend the Senior Programme Officer's contract, which was beyond the control of the regional office. This was a contravention of the Executive Director's delegated authority as Rule 105.3 of the Financial Regulations and Rules of the United Nations states that the utilization of all funds requires the prior authorization of the Under-Secretary-General for Management, such as an allotment of funds or other authorization to commit, obligate and expend specified funds for specified purposes during a specified period.

50. **The Board recommends that the UNEP Regional Office for Europe make representation with UNEP headquarters, UNOG and UNON to rectify the overexpenditure incurred under the TAL trust fund as at the end of the biennium 2004-2005.**

51. The Administration informed the Board that, following the recommendation, it had rectified the situation and transferred the expenditure to the appropriate funds pertaining to the Bishkek Global Mountain Summit project. Accordingly, the published accounts (statement VIII, p. 38), showed total expenditure of $40,000 for the biennium for the TAL trust fund against total income of $203,000.

52. At the UNEP Regional Office for Latin America and the Caribbean, the Board reviewed the system of monitoring the Global Environmental Citizenship project, which is aimed at generating public awareness and understanding of global environmental issues, and of the Ozone Action Programme, which is aimed at prescribing precautionary measures in order to equitably control and eventually eliminate total global emissions of ozone depleting substances. The Global Environmental Citizenship project had an estimated total budget of $6.7 million, while the Ozone Action Programme had an allotment of $2.6 million for 2004.

53. The Board observed that the systems to monitor the physical implementation of the project and the programme were well in place, but the financial monitoring of both could still be enhanced. The Project Coordinator of the Global Environmental Citizenship had introduced some revisions to the project documents, among which were new clauses on monitoring, reporting and evaluation, along with prescribed formats. However, the function of the Project Coordinating Unit was limited to testing the propriety of Global Environmental Citizenship project disbursements by examining individual invoices and other supporting documents submitted by the implementing networks. Comparison with amounts actually allotted, essential in terms of budgetary control, could not be performed since fund releases were made directly by UNEP headquarters and that information was not made available to the UNEP Regional Office for Latin America and the Caribbean.

54. The monitoring of the status of all the projects under the Ozone Action Programme was done through the Ozone Action Management Information System, while the financial monitoring was done through the use of the project cards, which were not readily accessible to the Programme Coordinators.

55. **The Administration agreed with the Board's recommendation that the UNEP Regional Office for Latin America and the Caribbean coordinate closely with UNEP headquarters to provide project coordinators with adequate budgetary control.**

56. The Administration informed the Board that it had implemented the recommendation with the introduction of the Integrated Management Information System (IMIS) at the Regional Office for Latin America and the Caribbean and monthly expenditure reporting to the programme coordinators by the administration of the Regional Office for Latin America and the Caribbean.

Cash management

57. During an interim audit visit, the Board had recommended that the UNEP Regional Office for Latin America and the Caribbean consider filling the positions of finance assistant and cashier to ensure that the cashiering function was independent of travel and procurement-related duties heretofore handled by the Administrative Assistant. A finance assistant was hired and took charge of collecting and remitting funds, although without the benefit of a formal designation as called for under rule 103.8 (b) of the United Nations Financial Regulations and Rules. The

same situation pertained in the case of the Administrative Assistant, who was acting as the petty cash custodian without proper designation as required under Rule 104.8 of the United Nations Financial Regulations and Rules.

58. **The Administration agreed with the Board's recommendation that the UNEP Regional Office for Latin America and the Caribbean seek from UNEP headquarters formal designation of the Finance Assistant as cashier and the Administrative Assistant as petty cash custodian.**

59. Following the recommendation of the Board, the Administration received from UNEP headquarters formal designation of the Finance Assistant and the Administrative Assistant as cashier and petty cash custodian, respectively.

60. At the UNEP Regional Office for Latin America and the Caribbean, the Board noted delays of 3 to 60 days in the issuance of official receipts on collections, contrary to the two-business-day period prescribed under rule 103.8 (a) of the United Nations Financial Regulations and Rules. Such delays contribute to the risk of funds being misappropriated.

61. **The Administration agreed with the Board's recommendation that it require the Finance Assistant to issue official receipts, in line with rule 103.8 (a) of the United Nations Financial Regulations and Rules.**

62. The Administration informed the Board that the recommendation had been implemented through the introduction of IMIS, which facilitated direct adjustments through the payroll as soon as UNEP headquarters was informed of the moneys received.

63. The UNEP Regional Office for West Asia issued official receipts for cash or cash equivalents received, although those receipts were not issued in numerical sequence, thus posing a risk that funds received might not be fully and properly accounted for. The General Service Clerk who was responsible for the collection was not properly authorized under rule 103.8 of the United Nations Financial Regulations and Rules.

64. **The Administration agreed with the Board's recommendation that it (i) issue official receipts in strict numerical sequence to ensure that all collections were completely recorded and properly accounted for during the period in which they were actually collected; and (ii) secure an official authorization for the General Service Clerk as collecting officer, in accordance with rule 103.8 of the United Nations Financial Regulations and Rules.**

65. The Administration informed the Board that following the recommendation, it now issued official receipts in numerical sequence, and would obtain official authorization for the General Service Clerk (Finance Assistant) to act as collecting officer as soon as a new person was appointed to the post of Finance Assistant.

5. Write-off of receivables and non-expendable property

66. The Administration reported the write-off of receivables and non-expendable property amounting to $613,000 and $16,000, respectively. The accounts receivable written off included an amount of $529,933 representing the remainder of the compromise agreement between UNEP and UN-Habitat for the latter to pay $600,000 of the $1,129,933 it allegedly owed UNEP after the Office of Internal

Oversight Services found that only $597,246 of the total outstanding debt of UN-Habitat to UNEP could be backed up by sufficient evidence.

6. Ex gratia payments

67. The Administration informed the Board that no ex gratia payments had been made during the biennium 2004-2005.

7. Results-based budgeting

68. Results-based budgeting consists of a number of elements that would build on and strengthen the existing programme planning, budgeting, monitoring and evaluation framework and procedures. Such changes in the manner in which programme budgets are formulated would enable the organization to fully utilize the potential of the budget document to serve as a policy tool and as a basis for assessing the extent to which programmes are accomplishing intended changes and benefits.

69. The UNEP Regional Office for Europe had substantially implemented the regulations and rules governing programme planning, the programme aspects of the budget, the monitoring of implementation and the methods of evaluation (Secretary-General's bulletin ST/SGB/2000/8). The Board noted, however, that the monitoring of implementation and the methods of evaluation under articles VI and VII of ST/SGB/2000/8 had not been fully put into operation.

70. While the UNEP Regional Office for Europe had prepared quarterly accomplishment reports in a summary form, those reports did not show the extent to which the actual accomplishments matched expectations stated in the costed workplan. The Board likewise noted that full programme assessment, in line with rule 107.2 (b) of ST/SGB/2000/8, had not been performed.

71. **The Administration agreed with the Board's recommendations that the UNEP Regional Office for Europe prepare quarterly accomplishment reports in a manner that enabled them to be matched with the workplans, as well as provide programme assessment in line with existing regulations and rules.**

8. Non-expendable property

72. The Board reviewed the management of non-expendable property and noted the following.

UNEP headquarters

73. At UNEP headquarters, non-expendable property costing $11.2 million as disclosed in the notes to the financial statements differed from the inventory report's closing balance of $1.2 million. This significant difference was due to the financial statement value being based on acquisition costs while the inventory report was based on fair market values determined by a contractor hired to conduct physical inventory.

74. Also at UNEP headquarters, the Board noted that non-expendable property purchases reported by UNEP projects and outposted/regional offices were not supported with schedules/documentation, while donations of property by outposted offices amounting to $36,089 were not supported with approval from the Local

Property Survey Board. Physical inventory reports for UNEP projects and outposted regional offices had likewise not been submitted.

75. The Board is concerned that the property listed in the inventory report, not being in accordance with note 2 (l) (ii) of the notes to the financial statements, could not possibly be reconciled with the amount disclosed as at 31 December 2005, which makes such disclosures of doubtful accuracy. Moreover, owing to the non-submission of an inventory report on UNEP projects and outposted offices and the inadequacy of supporting documents for acquisitions and disposals, the validity of non-expendable property disclosures in the financial statements could not be ascertained.

UNEP Regional Office for Europe

76. The Board noted that 16 laptop computers costing $34,205.63 in aggregate appeared in the inventory report of the United Nations Office at Geneva (UNOG), but were not recorded in the inventory of the UNEP Regional Office for Europe. Likewise, equipment acquired prior to 1994 was not taken into account in the inventory listing.

77. The UNEP Regional Office for Europe explained that there was a need to update its inventory list since at the time the inventory taking was done in 1994, non-expendable equipment provided by UNOG purchased prior to that year had not been taken into account. The laptop computers in question had not been included in the inventory because of their being obsolete. The UNEP Regional Office for Europe claimed that it had already initiated proceedings to dispose of them.

78. The Board noted further that there were no values assigned to 51 property items, although a comparison with the UNOG inventory list revealed that six items consisting of computers had an aggregate value of $6,592.91.

UNEP Regional Office for West Asia

79. At the UNEP Regional Office for West Asia, personal property receipts were not used to cover the issuance of movable/portable items such as mobile phones, laptop computers and cameras issued to the end-users. This was not in accordance with section 3 (b) of IC/UNON/2001/8, assigning responsibility and accountability for the reasonable care and use of such equipment to the recipients.

80. The list of inventory of non-expendable property acquired between 1 January 2004 and 31 May 2005 included equipment such as printers, software, scanners, cabinets and a binding machine, costing less than $500, which should have been classified as expendable property.

81. The Board also noted that (i) the inventory of non-expendable equipment and items included only acquisitions for the period from 1 January 2004 to 31 May 2005; prior-period acquisitions could not be found in the inventory list; in addition, that equipment risked being misused and lost owing to an incomplete inventory list; (ii) several items issued to agency officials and employees, such as notebook and laptop computers, valued at $10,744.68 were excluded from the list of equipment inventoried on 30 September 2005; and (iii) property records did not contain information on acquisition cost, property serial numbers and equipment description and thus would not afford an efficient basis to perform the necessary reconciliation.

UNEP Regional Office for Latin America and the Caribbean

82. At the UNEP Regional Office for Latin America and the Caribbean, the Board noted that property receipts covering all non-expendable property, especially that vulnerable to misuse or loss, such as laptop computers, digital cameras, microwave ovens or automobiles, were not issued to end-users. While the Office maintained a database on non-expendable property, the persons to whom such property had been issued were not identified. Property accountability, therefore, was inadequately established.

UNEP Regional Office for Asia and the Pacific

83. The report of inventory of non-expendable property of the UNEP Regional Office for Asia and the Pacific as at 31 December 2004 did not include group inventory items such as tables, chairs, cabinets and modular stations found on the 10th floor of the Economic and Social Commission for Asia and the Pacific (ESCAP) building. This posed a risk of property losses not being properly accounted for and that disclosures of non-expendable property in the financial statements might not be adequate.

84. The UNEP Regional Office for Asia and the Pacific assured the Board that it had kept a detailed record of office equipment and furniture, although it admitted that a number of group inventory items had not been recorded by ESCAP in the UNEP inventory report pending clarification of the group inventory procedures. The UNEP Regional Office for Asia and the Pacific indicated that instructions for the recording of group inventory items were being finalized and would be implemented as soon as possible.

UNEP Regional Office for Africa

85. During an on-site inspection at the UNEP Regional Office for Africa, the Board noted that 9 non-expendable property items were not bar-coded and that 11 items were not listed in the inventory count sheet. Those items were therefore susceptible to loss or misuse.

86. The Board has accordingly not been able to obtain assurance as to the accuracy of the disclosure of non-expendable property as at 31 December 2005.

87. **The Administration agreed with the Board's recommendations that it comply with (a) note 2 (l) (ii) of the notes to the financial statements in relation to paragraph 50 of the United Nations System Accounting Standards (Revision VI) and (b) administrative instructions on the management of non-expendable property.**

88. The Administration informed the Board that the UNEP Regional Office for Asia and the Pacific had been advised by ESCAP that an inventory of the UNEP group items would be undertaken in August/September 2006 and that the situation at that regional office was being addressed as part of UNEP headquarters inventory management.

9. Consultancy services

89. The Board reviewed the process of hiring, remunerating and evaluating the performance of consultants and individual contractors by UNEP headquarters and its

regional offices and noted the following practices which were inconsistent with established rules:

(a) Special service agreements were still used for consultants and individual contractors, contrary to the provisions of administrative instruction ST/AI/1999/7 (UNEP Regional Office for Latin America and the Caribbean);

(b) The services of consultants had been acquired under the contract for individual contractors, in contravention of administrative instruction ST/AI/1999/7 (UNEP Regional Office for West Asia);

(c) There was no roster of qualified candidates for consultancy work or of individual contractors (UNEP Regional Office for West Asia);

(d) Individual contractors had been hired for a period of between 10 and 12 months during certain periods of 12 consecutive months (UNEP Regional Office for Latin America and the Caribbean);

(e) Consultants were not required to submit a statement of good health prior to the execution of the contract (UNEP headquarters and the Regional Office for West Asia);

(f) There was no evidence that the selection process was based on the prescribed criteria, since the verification of the credentials, qualifications and experience of prospective candidates was not documented (UNEP Regional Office for West Asia);

(g) Consultants were allowed to commence work prior to the approval of their contracts (UNEP Regional Office for Africa) or even before the contracts had been signed by the contracting parties (UNEP Regional Office for Europe). In one instance, a contract that had been executed in 2002 and remunerated in 2005 owing to delay in submission of the output remained unsigned by the contracting parties (UNEP headquarters);

(h) The terms of reference did not contain essential information on the expected delivery dates, the manner in which the outputs would be delivered and the performance indicators (UNEP headquarters and the Regional Offices for Europe, West Asia and Africa);

(i) Expected outputs were not stated in quantifiable terms or in terms of results (UNEP Regional Office for Europe);

(j) The roster of consultants did not contain information on the consultants' performance prior to their being hired for new assignments (UNEP Regional Office for Africa) or there was no evaluation of consultants' performance which could serve as a reference for their future engagement (UNEP Regional Office for West Asia);

(k) Payments were made to contractors before the commencement of the engagement, although their contracts clearly indicated when payments were due (UNEP Regional Office for West Asia);

(l) Consultancy contracts carried a stipulation that part of the consideration would be paid in advance upon the signing of the contract, in order to cover travel and/or other miscellaneous expenses of consultants (UNEP Regional Office for Asia and the Pacific);

(m) The actual progress of work was not evaluated prior to payment, such that there was no basis for determining whether or not actual accomplishments were commensurate with payments. In one extreme case, the performance of one consultant with a contract to the value of $168,000 was not evaluated prior to final payment (UNEP headquarters);

(n) Instalment payments were not supported with accomplishment reports detailing the phases of work completed. Accordingly, it could not be determined whether the amounts paid were commensurate with the work done (UNEP regional Office for Europe);

(o) Although fully paid, there was no indication that expected outputs had been delivered as stipulated in the contract (UNEP Regional Office for Africa);

(p) The lack of adequate benchmarks for deliverables had led to evaluation that merely indicated ratings such as “good”, “very good”, etc., without verifiable proof of how such ratings were arrived at (UNEP Regional Office for Africa);

(q) While ratings were indicated as either “excellent”, “good” or “very good”, and the results achieved as “have been met”, it appears that these were not based on factual and fair assessment of the work done by the consultants, in the absence of properly documented evaluation processes incorporating clear criteria (UNEP headquarters and Regional Office for Europe). For instance, one consultant was rated as “good” although the submission of his output was delayed for 25 months (UNEP headquarters);

(r) The results of consultants’ performance evaluations (e.g. “fully met the goals” or “excellent”) were not backed up by quantifiable performance indicators (UNEP Regional Office for Europe).

90. The UNEP Regional Office for Latin America and the Caribbean informed the Board that special service agreements were generated from the Integrated Accounting and Budgeting System and accordingly used when entering into service agreements with consultants and individual contractors. However, it would coordinate with UNEP headquarters on the aspect of reprogramming the Integrated Accounting and Budgeting System for it to generate the new contract forms.

91. The UNEP Regional Office for West Asia informed the Board that during the period covered by the audit, the bulk of consultants recruited were those nominated exclusively by the Governments of Member States in West Asia. As such, the process of selecting and hiring consultants consistent with the procedures of the United Nations could not be enforced.

92. **The Administration agreed with the Board’s recommendations that it (i) comply strictly with administrative instructions on hiring, remunerating and evaluating the performance of consultants and individual contractors; and (ii) reprogramme the Integrated Accounting and Budgeting System to address the requirement concerning the form of the contract.**

93. The Administration informed the Board that it had implemented the recommendation through the application of a checklist for recruitment and management of consultants and individual contractors. The checklist had been developed in consultation with the Human Resources Management Service of the United Nations Office at Nairobi (UNON) and introduced at the end of 2005.

94. The Administration also informed the Board that, following the audit at the UNEP Regional Office for West Asia, it had initiated the development of a roster of qualified consultants and individual contractors.

10. Human resources

Training

95. In its interim audit in 2004, the Board evaluated the strategies and system adopted by the UNEP Regional Office for Latin America and the Caribbean for its annual training plan and the training courses offered. It noted that participants completed and submitted evaluation forms at the end of the training but that their comments were not analysed and used to assess the relevance of the training in terms of individual and organizational needs.

96. The training plan for 2004 did not contain the training cost estimates as a basis for the allocation of funds. Training-related expenses were charged against salary allotments in the absence of a budget for training. As a consequence, salary accounts for the period from 1 January to 30 June 2004 were overstated by $2,743.

97. **The Administration informed the Board that it (i) had carried out an in-depth course evaluation focusing on assessing the impact of the training on individual and organizational efficiency; and (ii) would allocate funds for training in accordance with section 4.1 and 4.2 of administrative instruction ST/AI/1997/4.**

98. The Board noted that *Using PAS: A Guide for Staff and Supervisors* required that the first reporting officer, second reporting officer and staff member sign the cover page of the completed e-PAS performance record. The staff member's signature was an acknowledgement that the appraisal had been received and was without prejudice to the right of the staff member to initiate a rebuttal process, when warranted.

99. Seven of 24 e-PAS records (29 per cent) reviewed at the UNEP Regional Office for Asia and the Pacific did not have a completely signed cover page, raising doubts as to whether they had been finalized. The UNEP Regional Office for Asia and the Pacific commented that the first reporting officer, second reporting officer and staff member had electronically signed off on the e-PAS, indicating the date when the e-PAS had been approved in the online e-PAS database. However, because either the first or second reporting officer was based outside Bangkok, the collection of physical signatures on the forms had posed logistical problems.

100. The Board also noted that 13 of the 24 records (54 per cent) showed no indication whether or not the staff member had received the workplan. The UNEP Regional Office for Asia and the Pacific commented that receipt of the workplan by the staff member had to be indicated on the e-PAS form in a small box which could easily be overlooked. A system enhancement, however, would be introduced whereby it would be impossible to sign off electronically without having completed the workplan question.

101. **The Administration agreed with the Board's recommendation that it ensure that e-PAS performance records were complete.**

102. The Administration informed the Board that it had presented to the e-PAS team of the Office of Human Resources Management for implementation a system

enhancement whereby it would be impossible to sign off electronically without having completed the workplan question.

103. The list of vacant posts at the UNEP Regional Office for Asia and the Pacific as at 31 December 2004 disclosed that five posts had been vacant for more than nine months. Timely filling of vacant positions would ensure that operational and manpower requirements were not affected.

104. The Administration informed the Board that the recruitment for the five vacant posts followed the established procedures within the Galaxy process, and lists had been compiled of candidates eligible at the 15-, 30- and 60-day marks set in administrative instruction ST/AI/2002/4. One post had had to be readvertised owing to a lack of suitable candidates, while it had taken more time than expected for the formal classification of the four other posts, as had the initial entry of the vacancy announcements into Galaxy.

105. **The Administration agreed with the Board's recommendation that the UNEP Regional Office for Asia and the Pacific coordinate with UNEP headquarters to facilitate its recruitment process.**

106. As at 31 December 2005, of the 502 occupied posts at all levels of the Professional and higher categories at UNEP headquarters, 312 were occupied by men and 190 by women. The gender distribution favoured men in a ratio of 62:38 and did not meet the goal of 50/50 parity between men and women in the United Nations. The Board also noted that in numbers men dominated with regard to all initial appointments and all promotions for the biennium 2004-2005, with ratios of 60:40 and 71:29, respectively.

107. At UNEP headquarters on average, for posts in the Professional and higher categories, only 28 per cent and 16 per cent, respectively, of applicants were female, which limited the pool of qualified female candidates available for consideration for UNEP positions. The Administration assured the Board that vacancies were advertised as widely as possible to attract more female applicants.

108. On an interim visit in 2005, the list of UNEP Regional Office for Asia and the Pacific staff as at 31 December 2004 showed that the gender distribution of all posts in the Professional category and above was 64 per cent male and 36 per cent female. The UNEP Regional Office for Asia and the Pacific did not at that time have a specific gender strategy and action plan to align with the proposed gender mainstreaming strategy prepared by UNEP.

109. The Administration informed the Board that it subscribed to achievement of the goals set by the General Assembly on gender distribution, although it emphasized that decisions on the recruitment of Professional staff for the UNEP Regional Office for Asia and the Pacific including decisions on gender distribution, were taken at UNEP headquarters. The regional office would seek support from UNEP headquarters to improve gender balance and mainstreaming.

110. **The Administration agreed with the Board's recommendation that it pursue initiatives to achieve the General Assembly's goal of 50/50 gender balance.**

111. The Administration informed the Board that it would pursue the initiatives as part of the UNEP Human Resources Action Plan signed by the Executive Director of

UNEP and the Assistant Secretary-General of the Office of Human Resources Management of the United Nations Secretariat.

11. Inactive trust funds

112. The Board noted that 18 inactive trust funds with total reserves and fund balances of $0.879 million had not been closed as at 31 December 2005. Except for Fund RUL, these trust funds did not show any expenditure for the biennium 2004-2005 other than those transactions pertaining to the investment and related accounts.

113. **The Administration agreed with the Board's recommendation that it expedite the closure of inactive trust funds in accordance with the terms of the trust fund agreements and pertinent Governing Council decisions.**

12. Programme management

114. The Board reviewed 14 UNEP headquarters projects approved in 2005 and noted that of the four projects that required approval by the Project Approval Group, three (75 per cent) had been commenced prior to their approval dates. Likewise, of the 10 sample projects that required approval by the Budget and Financial Management Service, four (40 per cent) had been started before they were approved.

115. **The Administration agreed with the Board's recommendation that it ensure that projects are approved by the Project Approval Group or the Budget and Financial Management Service, as the case may be, prior to implementation.**

116. The Board noted that project document-required reports were not included in 12 out of 14 project folders examined. In the absence of the annual progress reports, the required framework for assessing the status of the projects relative to the expenditures was lacking.

117. The Board also noted that the names of Fund Management Officers indicated on the list of projects had not been updated. The name of one Fund Management Officer who had been separated from the service for more than five years, was still indicated under several projects in the list of ongoing and completed projects as at 31 December 2005. Responsibility for addressing deficiencies in project implementation could not be pinpointed if the person currently in charge was not indicated on the list. The Administration informed the Board that it was in the process of updating the names of Fund Management Officers as the audit was being conducted.

118. The Board noted delays in the submission of the six-monthly progress report relating to two out of eight active projects at the UNEP Regional Office for Europe. For one project there had been a delay of five months and for the other a delay of two months. Moreover, the eight projects did not have the inventory of outputs/services, due every 31 January and 31 July, covering 2004.

119. The Board further noted that the eight projects did not have self-evaluation fact sheets covering 2004. Programme managers therefore did not have the opportunity to look into possible deviations from the approved projects in terms of duration, costs and outputs that needed immediate remedial or corrective action.

120. **The Administration agreed with the Board's recommendation that it (i) require implementing agencies and project managers to submit the reports**

required in section VII D of the UNEP project manual; and (ii) ensure the timely submission of the six-monthly progress reports, the inventory of outputs/services and the self-evaluation fact sheets.

121. At the UNEP Regional Office for West Asia, documentation of the project entitled "Improving participation and capacity-building in the implementation of certified environmental management systems in West Asia" revealed that in the workplan the timetable indicated for accomplishing all activities was set over a two-year period, but the specific starting and completion dates for each activity were not indicated. The status of implementation of the project as reported in the progress reports could not be properly assessed for lack of benchmarks. Likewise, the memorandum of understanding between the UNEP Regional Office for West Asia and an implementing agency did not contain the workplan, the timetable or the expected outputs of the project.

122. At the UNEP Regional Office for Africa, review of the Nairobi River Basin Programme disclosed that the workplan did not indicate the expected start and completion dates of each activity. Also, the budget did not reflect an allocation for each object of expenditure, such that project expenditures might not be adequately monitored. Further, the memorandums of understanding between the UNEP Regional Office for Africa and its implementing agencies did not provide the workplan and timetables required.

123. **The Administration agreed with the Board's recommendation that it comply with the UNEP project manual by (i) indicating the start and completion dates for each project activity; (ii) specifying the budget allocation for each project of expenditure to enhance budgetary control; and (iii) providing workplans and timetables for all projects.**

13. Procurement

124. Under the inter-agency agreement entered into by the UNEP Regional Office for Asia and the Pacific and ESCAP, ESCAP performs the procurement functions of that regional office. The Board noted, however, that the UNEP Regional Office for Asia and the Pacific had not prepared and submitted to ESCAP a procurement plan covering the year 2004, as required under section 8.1(1)2 of the United Nations Procurement Manual.

125. The 23 obligating documents of the UNEP Regional Office for Asia and the Pacific for purchases of goods and services showed that eight requisitions, mostly for refrigerant equipment, amounting to $209,249 had been made in December 2004, contrary to section 8.1(11)2 of the United Nations Procurement Manual.

126. **The Administration agreed with the Board's recommendation that it prepare and submit a procurement plan to ESCAP to ensure effective and timely solicitation of bids or proposals, award of contracts and delivery of goods and services.**

127. The Administration informed the Board that it had prepared a procurement plan and had submitted it to ESCAP on 2 February 2006.

14. Inter-agency coordination

128. The UNEP Regional Office for North America signed a memorandum of understanding with the United Nations Information Centre (UNIC) in 2001. Under the memorandum of understanding, UNIC would provide administrative support to the UNEP Regional Office for North America, which did not maintain separate accounting records because its financial transactions were incorporated in the financial reports of UNEP headquarters. The agreed administrative support, however, was not fully provided by UNIC.

129. Owing to the inability of UNIC to support the administrative needs of the UNEP Regional Office for North America, the regional office requested UNEP headquarters for authority to set up an imprest fund system to support both itself and the Global Environment Facility/Scientific and Technical Advisory Panel.

130. During its audit in 2003, the Board advised the UNEP Regional Office for North America that pending action on that office's request to set up an imprest fund system, the memorandum of understanding needed amending to address the limitations of UNIC, actual activities to be carried out by UNIC and the specific obligations of the UNEP Regional Office for North America and UNIC. The memorandum of understanding, however, had not been amended owing to the regional office's expectation that the launching of the imprest fund system was imminent and on account of the standard UNIC practice of not entering into formal agreements with other United Nations agencies because of its post facto billing at year-end.

131. The memorandum of understanding between the UNEP Regional Office for North America and UNIC provided for automatic renewal for an additional year beyond its duration from July 2001 to December 2002, in the absence of notice to the contrary within 60 days of its expiration. Under the terms of the memorandum of agreement, it was effective from January to December 2003, but no new memorandum of understanding had been signed by the two parties thereafter. The UNEP Regional Office for North America said that, at a meeting held in mid-2004 with UNIC, only verbal agreement had been reached, but commented that it could draft a memorandum of understanding reflecting all UNEP activities in Washington, D.C. and the actual services which UNIC should perform.

132. The UNEP Regional Office for North America had still availed itself of UNIC services costing some $10,400 in the period January-December 2004, without the benefit of a formal agreement as to the specific services to be rendered and the cost entailed.

133. **The Administration agreed with the Board's recommendation that pending the setting-up of the imprest fund system, the UNEP Regional Office for North America take action to renew the memorandum of understanding, incorporating in it the limitations and actual activities of UNIC in order to define clearly the contractual obligations of the UNEP Regional Office for North America and UNIC and to provide a basis for payment of UNIC services.**

134. Several errors in processing by UNIC had been discovered. They had been adjusted several months later, in spite of immediate notification by the UNEP Regional Office for North America. One of the errors was the duplicate payment to a payee of $2,865. A cheque for that amount dated 30 January 2004 was issued and, subsequently, another cheque, dated 10 February 2004, was issued for the same

amount. Although an adjustment was made for the duplicate payment with a credit back voucher dated 30 January 2004, the UNEP Regional Office for North America was credited back $2,865 in September 2004, only after seven months.

135. UNIC was always two to three months late in submitting the monthly list of cheques issued from January to December 2004, which caused delay in the submission of the status of allotments to UNON. As at 19 April 2005, the breakdown of payments for February and March 2005 had not yet been submitted.

136. **The Administration agreed with the Board's recommendation that it coordinate with UNIC on the timely correction of errors and the submission of the list of cheques to facilitate the submission of the status of allotments to UNON.**

137. The Administration informed the Board that with the introduction of IMIS at UNEP Regional Office for North America in October 2005, the Regional Office for North America had stopped using the services of UNIC effective January 2006.

15. Cases of fraud and presumptive fraud

138. The Administration reported that no fraud or presumptive fraud had been committed during the biennium.

C. Acknowledgement

139. The Board wishes to express its appreciation for the cooperation and assistance extended to the auditors by the Executive Director, his officers and members of their staff.

(*Signed*) Guillermo N. **Caragueue**
Chairman, Commission on Audit, Republic of the Philippines
Chairman, United Nations Board of Auditors
(Lead Auditor)

(*Signed*) Shauket A. **Fakie**
Auditor-General, Republic of South Africa

(*Signed*) Philippe **Séguin**
First President, Court of Accounts of France

28 July 2006

Note: The members of the Board of Auditors have signed only the original English version of the report.

Annex

Status of implementation of recommendations for the biennium 2002-2003[a]

Topic	*Biennium in which first reported*	*Implemented*	*Under implementation*	*Not implemented*	*Total*	*Reference in the present report*
Unliquidated obligations	2002-2003		para. 23		1	paras. 20-25
Travel	2002-2003		para. 36		1	paras. 30-37
Advances to implementing agencies	2002-2003	para. 39			1	
Presentation and disclosure of financial statements	2002-2003	para. 42			1	
Financial management and control	2002-2003	para. 46 para. 48 para. 51			1 1 1	
Integrated Accounting and Budgeting System	2002-2003	para. 55			1	
Results-based budgeting	2002-2003	para. 60			1	
Non-expendable property	2002-2003		para. 62		1	paras. 72-75
Consultancy services	2002-2003		para. 68		1	paras. 76-81
Contributions from donor countries	2002-2003	para. 70			1	
Information and communication technology	2002-2003	para. 74			1	
Total number		**9**	**4**	**0**	**13**	
Percentage		**69**	**31**	**0**	**100**	

[a] See *Official Records of the General Assembly, Fifty-ninth Session, Supplement No. 5F* (A/59/5/Add.6), chap. II.

Chapter III
Audit opinion

We have audited the accompanying financial statements of the United Nations Environment Programme comprising statements numbered I to XIV, schedules 3.1, 4.1 to 4.2, 5.1 and 6.1, and the supporting notes, for the biennium ended 31 December 2005. These financial statements are the responsibility of the Executive Director. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the common auditing standards of the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency and with the International Standards on Auditing. Those standards require that we plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the Executive Director, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for the audit opinion.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the United Nations Environment Programme as at 31 December 2005 and the results of its operations and its cash flows for the period then ended, in accordance with the United Nations System Accounting Standards.

Furthermore, in our opinion, the transactions of the United Nations Environment Programme that have come to our notice, or which we have tested as part of our audit, have in all significant respects been in accordance with the Financial Regulations of the United Nations and legislative authority.

Without qualifying our audit opinions expressed above, we draw attention to note 8 to the financial statements, which disclose the amount of non-expendable property of $18.7 million. Of this amount, $11.2 million pertain to UNEP headquarters, which differs by $10 million from the value of $1.2 million stated in the supporting inventory reports. This significant variation occurred since the financial statements disclosure was based on acquisition costs, while items in the inventory report were stated at fair market value.

(*Signed*) Guillermo N. **Caragueue**
Chairman, Commission on Audit, Republic of the Philippines
Chairman, United Nations Board of Auditors
(Lead Auditor)

(*Signed*) Shauket A. **Fakie**
Auditor-General, Republic of South Africa

(*Signed*) Philippe **Séguin**
First President, Court of Accounts of France

28 July 2006

Note: The members of the Board of Auditors have signed only the original English version of the audit opinion.

Chapter IV
Certification of the financial statements

31 March 2006

The financial statements of the United Nations Environment Programme for the biennium 2004-2005 ended 31 December 2005 have been prepared in accordance with financial rule 106.10 of the United Nations and financial rule 213.3 of the United Nations Environment Programme.

A summary of significant accounting policies applied in the preparation of these statements is included in the notes to the financial statements. These notes also provide information for and clarifications of the financial activities undertaken by the organization during the period covered by these statements for which the Secretary-General has administrative responsibility.

I certify that the appended financial statements of the United Nations Environment Programme, including the associated trust funds and other related accounts, numbered I to XIV are correct.

(*Signed*) David G. **Hastie**
Chief Finance Officer, Budget and Financial Management Service
United Nations Office at Nairobi

Chapter V

Financial statements for the biennium ended 31 December 2005

Statement I

United Nations Environment Programme All Funds Summary (Thousands of United States dollars)	Environment Fund	General Trust Funds	Technical Cooperation Trust Funds	Professional Officers Trust Funds	Special Account for Programme Support Costs	Earmarked Contributions	Other	All funds eliminations	**Total all funds**	
Combined statement of Income and Expenditure and changes in Reserves and fund balances for the biennium 2004-2005 ended 31 December 2005									**2005**	**2003**
Income										
Voluntary contributions	118 530	121 829	184 082	6 840	-	73 010	1 185	-	505 476	406 789
Interest income	1 626	3 174	3 458	198	303	379	86	-	9 224	13 578
Programme support income	-	-	-	-	22 001	-	-	(21 410)	591	1 076
Miscellaneous income	1 095	1 276	7	-	950	2	13	-	3 343	2 788
Royalties	-	-	-	-	-	-	25	-	25	51
Sale of publications	-	-	-	-	-	-	138	-	138	105
Total Income	121 251	126 279	187 547	7 038	23 254	73 391	1 447	(21 410)	518 797	424 387
Expenditure										
Staff and other personnel costs	70 422	58 466	58 090	5 127	9 955	14 267	415	-	216 742	178 083
Contractual services	23 188	21 413	77 283	-	9 103	27 798	418	-	159 203	93 173
Travel	8 102	6 430	9 900	60	384	2 054	20	-	26 950	21 424
Operating expenses	16 626	21 979	28 349	-	954	16 515	556	-	84 979	65 260
Acquisitions	7 967	6 128	7 495	-	21	595	450	-	22 656	16 193
Programme support costs	-	13 955	4 868	626	-	1 931	30	(21 410)	-	-
UNEP Sasakawa Prize	-	-	-	-	-	-	-	-	-	400
Total Expenditure	126 305	128 371	185 985	5 813	20 417	63 160	1 889	(21 410)	510 530	374 533
Excess/(shortfall) of income over expenditure	(5 054)	(2 092)	1 562	1 225	2 837	10 231	(442)	-	8 267	49 854
Prior period adjustments	2 786	(1 782)	(1 557)	37	(119)	(3 156)	(2)	-	(3 793)	(9 423)
Net excess/(shortfall) of income over expenditure	(2 268)	(3 874)	5	1 262	2 718	7 075	(444)	-	4 474	40 431
Provisional savings on or cancellation of prior periods' obligations	87	10	5	-	528	-	6	-	636	3 161
Transfer from/(to) reserves	-	(1 239)	-	-	-	-	-	-	(1 239)	-
Transfer from/(to) other funds	549	-	(552)	-	3	-	-	-	-	967
Refunds to donors	-	(46)	(429)	-	-	(513)	-	-	(988)	(441)
Transfer from/(to) Endowment Fund	-	-	-	-	-	-	(24)	-	(24)	(45)
Reserves and fund balances, beginning of period	6 699	74 426	116 083	3 075	3 551	30 625	413	-	234 872	190 799
Reserves and fund balances, end of period	5 067	69 277	115 112	4 337	6 800	37 187	(49)	-	237 731	234 872
Financial reserve/Endowment Fund, beginning of period	10 000	-	-	-	2 000	-	1 543	-	13 543	13 505
Financial reserve/Endowment Fund, end of period	10 000	1 239	-	-	2 000	-	1 567	-	14 806	13 543

Statement II

United Nations Environment Programme All Funds Summary (Thousands of United States dollars)	Environment Fund	General Trust Funds	Technical Cooperation Trust Funds	Professional Officers Trust Funds	Special Account for Programme Support Costs	Earmarked Contributions	Other	All funds eliminations	**Total all funds**	
Combined statement of assets, liabilities, reserves and fund balances as at 31 December 2005									**2005**	**2003**
Assets										
Cash and term deposits	4 932	11 113	567	-	-	-	-	-	16 612	10 391
Cash pool - Euro	-	6 611	-	-	-	3 413	-	-	10 024	2 085
Cash pool - US dollar	24 059	67 397	82 305	4 251	769	37 529	1 761		218 071	224 928
Advances provided to implementing agencies	900	-	-	-	-	-	-	-	900	1 148
Accounts receivable										
Voluntary contributions receivable	1 237	18 120	-	-	-	-	-	-	19 357	21 806
Inter-fund balances	3 870	-	10 538	235	8 848	2 850	107	(23 960)	2 488	-
Other	6 545	9 354	45 024	29	21	3 981	2	-	64 956	54 779
Other assets	656	127	251	12	10	624	-	-	1 680	1 503
Total assets	42 199	112 722	138 685	4 527	9 648	48 397	1 870	(23 960)	334 088	316 640
Liabilities										
Payments or contributions received in advance	1 124	6 192	-	-	227	104	-	-	7 647	1 957
Advances provided by implementing agencies	454	-	-	-	-	-	-	-	454	437
Unliquidated obligations	12 031	9 142	17 686	114	529	7 504	39	-	47 045	35 179
Accounts payable										
Inter-fund balances	-	23 670	-	-	-	-	290	(23 960)	-	7 864
Other	13 127	3 202	5 887	76	92	3 602	23	-	26 009	21 542
Other liabilities	396	-	-	-	-	-	-	-	396	1 246
Total liabilities	27 132	42 206	23 573	190	848	11 210	352	(23 960)	81 551	68 225
Reserves and fund balances										
Financial and other reserves	10 000	1 239	-	-	2 000	-	1 567	-	14 806	13 543
Cumulative surplus	5 067	69 277	115 112	4 337	6 800	37 187	(49)	-	237 731	234 872
Total reserves and fund balances	15 067	70 516	115 112	4 337	8 800	37 187	1 518	-	252 537	248 415
Total liabilities, reserves and fund balances	42 199	112 722	138 685	4 527	9 648	48 397	1 870	(23 960)	334 088	316 640

Statement III

United Nations Environment Programme All Funds Summary (Thousands of United States dollars)	Environment Fund	General Trust Funds	Technical Cooperation Trust Funds	Professional Officers Trust Funds	Special Account for Programme Support Costs	Earmarked Contributions	Other	All funds eliminations	**Total all funds**	
Combined statement of cash flows for the biennium 2004-2005 ended 31 December 2005									**2005**	**2003**
Cash flows from operating activities										
Net excess/(shortfall) of income over expenditure	(2 268)	(3 874)	5	1 262	2 718	7 075	(444)	-	4 474	40 912
(Increase)/decrease in										
Contributions receivable	(700)	(81)	491	-	-	2 739	-	-	2 449	-
Advances provided to implementing agencies	265	-	-	-	-	-	-	-	265	(9 193)
Other Accounts receivable	2 989	(1 135)	(10 336)	(27)	-	(1 669)	(2)	-	(10 180)	(21 801)
Other Assets	31	(79)	(101)	(12)	(10)	(6)	-	-	(177)	(833)
Inter-fund balances	17 421	16 470	(33 694)	(714)	(8 955)	(1 457)	575	-	(10 354)	4 642
Increase/(decrease) in										
Payments or contributions received in advance	1 069	4 396	-	-	227	-	-	-	5 692	-
Unliquidated obligations	2 428	(2 000)	9 291	(134)	(454)	2 819	(84)	-	11 866	(474)
Other accounts payable	635	1 130	1 682	(53)	(170)	1 236	12	-	4 472	7 402
Other liabilities	(850)	-	-	-	-	(2)	1	-	(851)	932
Less: interest income	(1 626)	(3 174)	(3 458)	(198)	(303)	(379)	(86)	-	(9 224)	(13 578)
Net cash from operating activities	19 394	11 653	(36 120)	124	(6 947)	10 356	(28)	-	(1 568)	8 009
Cash flows from investing activities										
(Increase)/decrease in investments	-	(4 526)	-	-	-	(3 413)	-	-	(7 939)	1 815
(Increase)/decrease in cash pools	(22 406)	(3 498)	33 883	(322)	6 113	(6 809)	(105)		6 856	(224 928)
Plus: interest income	1 626	3 174	3 458	198	303	379	86	-	9 224	13 578
Net cash flow from investing activities	(20 780)	(4 850)	37 341	(124)	6 416	(9 843)	(19)	-	8 141	(209 535)
Cash flows from financing activities										
Savings on or cancellation of prior periods' obligations	87	10	5	-	528	-	6	-	636	3 161
Transfer from/(to) other funds	549	-	(552)	-	3	-	-	-	-	-
Refunds to donors	-	(46)	(429)	-	-	(513)	-	-	(988)	38
Transfers from/(to) Operating reserve/Endowment fund	-	-	-	-	-	-	-	-	-	38
Net cash flow from financing activities	636	(36)	(976)	-	531	(513)	6	-	(352)	3 237
Net increase/(decrease) in cash and term deposits	(750)	6 767	245	-	-	-	(41)	-	6 221	(198 289)
Cash and term deposits, beginning of period	5 682	4 346	322	-	-	-	41	-	10 391	208 680
Cash and term deposits, end of period	4 932	11 113	567	-	-	-	-	-	16 612	10 391

Schedule 3.1

Environment Fund
Convertible and non-convertible cash, bank deposits and investments
as at 31 December 2005
(Thousands of United States dollars)

	Reference	Cash and term deposits	United Nations cash US $ pool	Euro cash pool
Environment Fund				
United States Dollars	Statement IV	4 932	24 059	
Represented by:				
Cash and term deposits		4 932	15 662	
Short-term investments at lower of cost or market value		-	8 322	
Accrued interest receivable		-	75	
		4 932	24 059	
UNEP trust funds and other accounts				
United States Dollars Cash pool				
General Trust Funds	Statement V	11 113	65 885	6 611
Technical Co-operation Trust Funds	Statement VII	567	82 305	-
UNEP Professional Officers Trust Funds	Statement VIII	-	4 251	-
Special Account for Programme Support	Statement IX	-	769	-
Earmarked Contributions	Statement X	-	37 529	3 413
Sasakawa Environment Prize	Statement XI	-	1 761	-
		11 680	192 500	10 024
Represented by:				
Cash and term deposits		11 680	125 310	10 019
Short term investments at lower of cost or market value		-	66 588	-
Accrued interest receivable		-	602	5
		11 680	192 500	10 024[a]
CITES - Investment outside UNEP Cash pools	Statement V	-	1 512	
Represented by:				
Cash and term deposits		-	984	
Short-term investments at lower of cost or market value		-	523	
Accrued interest receivable		-	5	
		-	1 512	
Multilateral fund				
United States Dollars	Statement VI	864	9 926	
Represented by:				
Cash and term deposits		864	6 461	
Short term investments at lower of cost or market value		-	3 433	
Accrued interest receivable		-	32	
		864	9 926	

[a] Comprises cash and term deposits of €8,467,015 and accrued interest receivable of €3,905.

Statement IV

Environment Fund

Statement of income and expenditure and changes in reserves and fund balances for the biennium 2004-2005 ended 31 December 2005

(Thousands of United States dollars)

	Reference	2005	2003
Income			
Voluntary contributions	Sch 4.1	118 530	95 868
Interest income		1 626	1 486
Miscellaneous income		1 095	1 433
Total Income		121 251	98 787
Expenditure			
Staff and other personnel costs		70 422	63 309
Contractual services		23 188	16 856
Travel		8 102	7 795
Operating expenses		16 626	14 465
Acquisitions		7 967	7 541
Total Expenditure		126 305	109 966
Excess/(shortfall) of income over expenditure		(5 054)	(11 179)
Transfer from/(to) United Nations Office At Nairobi and other funds		549	986
Prior period adjustments	Note 5	2 786	(443)
Net excess/(shortfall) of income over expenditure		(1 719)	(10 636)
Provisional savings on or cancellation of prior periods' obligations		87	2 569
Reserves and fund balances, beginning of period		6 699	14 766
Reserves and fund balances, end of period		5 067	6 699
Financial reserve, beginning of period		10 000	10 000
Financial reserve, end of period		10 000	10 000

Statement of assets, liabilities, reserves and fund balances as at 31 December 2005

Assets			
Cash and term deposits	Sch 3.1	4 932	5 682
Cash pool - US dollar	Sch 3.1	24 059	1 653
Advances provided to implementing agencies		900	1 148
Accounts receivable			
Voluntary contributions receivable	Sch 4.1	1 237	537
Inter-fund balances	Note 7	3 870	21 291
Other	Note 4 (a)	6 545	9 534
Other assets	Note 4 (c)	656	687
Total assets		42 199	40 532
Liabilities			
Payments or contributions received in advance		1 124	55
Advances provided by implementing agencies		454	437
Unliquidated obligations	Sch 4.2	12 031	9 603
Accounts payable			
Other	Note 4 (b)	13 127	12 492
Other liabilities		396	1 246
Total liabilities		27 132	23 833
Financial reserve		10 000	10 000
Cumulative surplus		5 067	6 699
Total reserves and fund balances		15 067	16 699
Total liabilities, reserves and fund balances		42 199	40 532

Schedule 4.1

Environment Fund
Status of contributions as at 31 December 2005
(United States dollars)

Countries/Organizations	Unpaid pledges as at 1 January 2004	Adjustments to prior years' pledges and receipts	Pledges for 2004 -2005	Revaluations	Net pledges	Collections for future years	Collections in 2004-2005 for 2004-2005 and prior years	Unpaid pledges for 2004-2005 and prior years
Albania	-	-	1 200	-	1 200	-	1 200	-
Algeria	-	-	20 000	-	20 000	10 000	20 000	-
Andorra	-	-	43 420	-	43 420	-	43 420	-
Angola	-	-	24 980	-	24 980	-	24 980	-
Antigua and Barbuda	-	-	2 400	-	2 400	-	2 400	-
Argentina	-	-	25 000	-	25 000	-	25 000	-
Armenia	-	-	2 600	-	2 600	-	2 600	-
Australia	-	-	853 050	-	853 050	413 050	853 050	-
Austria	-	-	1 030 496	-	1 030 496	-	1 030 496	-
Azerbaijan	3 600	-	-	-	-	-	-	3 600
Bahamas	-	-	12 760	-	12 760	-	12 760	-
Bahrain	2 750	-	-	-	-	-	-	2 750
Bangladesh	2 550	-	5 100	-	5 100	-	7 650	-
Barbados	-	-	11 000	-	11 000	-	6 000	5 000
Belarus	-	-	22 600	-	22 600	-	22 600	-
Belize	-	-	1 200	-	1 200	-	1 200	-
Belgium	-	674 700	1 489 115	-	1 489 115	-	2 163 815	-
Benin	9 996	-	-	-	-	-	-	9 996
Bhutan	3 365	-	2 600	-	2 600	-	5 965	-
Botswana	-	-	12 000	-	12 000	-	12 000	-
Brazil	-	-	168 953	-	168 953	-	168 953	-
Brunei Darussalam	-	-	19 680	-	19 680	-	19 680	-
Bulgaria	-	-	12 000	-	12 000	-	12 000	-
Burkina Faso	1 200	-	1 149	-	1 149	-	2 349	-
Cameroon	12 400	-	-	-	-	-	6 654	5 746
Canada	-	-	4 061 390	-	4 061 390	-	4 061 390	-
Cambodia	1 470	-	3 445	-	3 445	-	4 915	-
Cape Verde	1 200	-	-	-	-	-	-	1 200
Central African Republic	6	(6)	600	-	600	-	600	-
Chile	-	10 000	20 000	-	20 000	-	30 000	-
China	-	-	400 000	-	400 000	-	400 000	-
Colombia	13 630	-	64 630	-	64 630	-	78 260	-
Comoros	400	-	-	-	-	-	400	-
Costa Rica	-	-	9 739	-	9 739	-	9 739	-
Cote d'Ivoire	7 200	-	-	-	-	-	-	7 200
Croatia	-	-	29 000	-	29 000	-	29 000	-
Cuba	6 000	-	-	-	-	-	-	6 000
Cyprus	-	-	30 000	-	30 000	-	15 000	15 000
Czech Republic	-	-	329 949	-	329 949	-	329 949	-
Democratic People's Republic of Korea	-	-	2 000	-	2 000	717	2 000	-
Denmark	-	-	5 100 379	-	5 100 379	-	5 100 379	-
Dominican Republic	-	-	2 000	-	2 000	-	2 000	-
Egypt	9 000	-	9 000	-	9 000	-	18 000	-
El Salvador	-	-	4 800	-	4 800	-	4 800	-
Estonia	-	-	12 000	-	12 000	-	12 000	-
Ethiopia	-	-	1 000	-	1 000	-	1 000	-
Fiji	-	-	4 600	-	4 600	-	4 600	-
Finland	-	-	6 965 786	-	6 965 786	-	6 965 786	-
France	-	-	8 614 262	-	8 614 262	-	8 614 262	-
Gambia	2 000	1 000	1 000	-	1 000	-	3 000	1 000
Germany	-	-	13 587 449	-	13 587 449	-	13 587 449	-
Ghana	-	-	10 000	-	10 000	-	10 000	-
Greece	-	-	350 000	-	350 000	-	175 000	175 000
Guatemala	3 600	-	3 600	-	3 600	-	7 200	-
Haiti	-	-	1 000	-	1 000	-	1 000	-

Countries/Organizations	Unpaid pledges as at 1 January 2004	Adjustments to prior years' pledges and receipts	Pledges for 2004 -2005	Revaluations	Net pledges	Collections for future years	Collections in 2004-2005 for 2004-2005 and prior years	Unpaid pledges for 2004-2005 and prior years
Hungary	-	-	142 200	-	142 200	-	142 200	-
Iceland	-	-	40 000	-	40 000	-	40 000	-
India	99 225	-	199 980	-	199 980	1 859	299 205	-
Indonesia	49	(49)	30 098	-	30 098	-	30 098	-
Iran (Islamic Republic of)	-	-	60 000	-	60 000	-	60 000	-
Ireland	-	-	777 981	-	777 981	598 100	777 981	-
Israel	-	-	20 000	-	20 000	-	20 000	-
Italy	-	-	5 959 760	-	5 959 760	-	5 959 760	-
Jamaica	-	-	3 500	-	3 500	-	-	3 500
Japan	-	3 500 000	6 630 000	-	6 630 000	-	10 130 000	-
Jordan	-	-	3 000	-	3 000	-	3 000	-
Kazakhstan	-	-	10 000	-	10 000	-	10 000	-
Kenya	19 879	-	30 937	-	30 937	-	50 816	-
Kiribati	-	-	1 180	-	1 180	-	1 180	-
Kyrgyzstan	700	-	600	-	600	-	1 300	-
Kuwait	-	-	400 000	-	400 000	-	200 000	200 000
Lao People's Democratic Republic	-	-	4 000	-	4 000	-	2 000	2 000
Latvia	-	-	12 000	-	12 000	-	12 000	-
Lebanon	4 800	-	4 800	-	4 800	-	9 600	-
Liechtenstein	-	-	7 800	-	7 800	-	7 800	-
Lithuania	-	-	14 379	-	14 379	-	7 200	7 179
Lesotho	-	-	20 000	-	20 000	-	20 000	-
Luxembourg	-	98 504	354 898	-	354 898	-	453 402	-
Madagascar	-	-	4 585	-	4 585	-	4 585	-
Malawi	13	(13)	1 200	-	1 200	-	1 200	-
Malaysia	-	30 000	30 000	-	30 000	-	30 000	30 000
Maldives	-	-	3 500	-	3 500	-	3 500	-
Malta	-	-	18 000	-	18 000	-	9 000	9 000
Mauritania	6 000	(6 000)	-	-	-	-	-	-
Mauritius	-	-	9 600	-	9 600	-	9 600	-
Mexico	66 946	-	200 000	-	200 000	33 053	266 946	-
Micronesia	-	-	1 200	-	1 200	-	1 200	-
Monaco	-	-	24 000	-	24 000	-	24 000	-
Mongolia	-	-	2 000	-	2 000	-	2 000	-
Morocco	-	-	12 000	-	12 000	-	-	12 000
Mozambique	8 800	-	600	-	600	-	9 400	-
Myanmar	-	-	1 915	-	1 915	-	1 915	-
Netherlands	-	-	12 024 230	-	12 024 230	-	12 024 230	-
New Zealand	145 800	-	310 000	-	310 000	-	455 800	-
Nicaragua	-	-	600	-	600	-	-	600
Niger	6 200	-	-	-	-	-	-	6 200
Nigeria	-	-	80 000	-	80 000	40 000	80 000	-
Norway	-	-	4 504 564	-	4 504 564	-	4 504 564	-
Oman	-	-	20 000	-	20 000	-	20 000	-
Pakistan	-	-	9 998	-	9 998	4 994	9 998	-
Panama	-	-	10 000	-	10 000	-	5 000	5 000
Philippines	9 491	-	10 774	-	10 774	-	20 265	-
Poland	63 000	100 000	150 000	-	150 000	-	313 000	-
Portugal	-	-	60 000	-	60 000	-	60 000	-
Republic of Moldova	2 200	-	700	-	700	-	700	2 200
Republic of Korea	-	-	300 000	-	300 000	-	300 000	-
Romania	-	34 800	40 000	-	40 000	-	74 800	-
Russian Federation	-	-	1 000 000	-	1 000 000	-	1 000 000	-
Rwanda	-	-	600	-	600	-	600	-
San Marino	-	-	1 300	-	1 300	-	1 300	-
Saint Kitts and Nevis	-	-	600	-	600	-	600	-
Saint Lucia	-	-	1 200	-	1 200	-	1 200	-
Saudi Arabia	-	133 189	253 186	-	253 186	-	386 375	-
Sierra Leone	-	339	2 420	-	2 420	-	2 759	-
Senegal	-	-	4 000	-	4 000	11 000	4 000	-
Seychelles	1 200	-	2 700	-	2 700	-	3 900	-

Countries/Organizations	Unpaid pledges as at 1 January 2004	Adjustments to prior years' pledges and receipts	Pledges for 2004 -2005	Revaluations	Net pledges	Collections for future years	Collections in 2004-2005 for 2004-2005 and prior years	Unpaid pledges for 2004-2005 and prior years
Singapore	-	-	30 000	-	30 000	-	30 000	-
Slovakia	-	19 800	40 000	-	40 000	-	59 800	-
Slovenia	-	-	97 200	-	97 200	-	97 200	-
South Africa	-	-	108 000	-	108 000	-	108 000	-
Spain	-	-	1 660 402	-	1 660 402	-	950 902	709 500
Sri Lanka	-	-	10 400	-	10 400	-	10 400	-
Suriname	1 200	-	-	-	-	-	-	1 200
Swaziland	-	-	6 000	-	6 000	-	6 000	-
Sweden	-	-	5 684 044	-	5 684 044	-	5 684 044	-
Switzerland	-	-	5 824 764	-	5 824 764	-	5 824 764	-
Tajikistan	18 575	-	22 000	-	22 000	-	31 930	8 645
Thailand	-	-	40 000	-	40 000	-	40 000	-
The former Yugoslav Republic of Macedonia	-	-	2 400	-	2 400	-	2 400	-
Togo	1 200	-	-	-	-	-	-	1 200
Tonga	-	-	600	-	600	-	-	600
Trinidad and Tobago	-	-	13 562	-	13 562	-	13 562	-
Tunisia	-	13 000	-	-	-	11 740	13 000	-
Turkey	-	-	200 000	-	200 000	-	200 000	-
Turkmenistan	-	-	2 200	-	2 200	-	1 200	1 000
Uganda	483	-	3 700	-	3 700	-	-	4 183
United Kingdom	-	-	15 659 280	-	15 659 280	-	15 659 280	-
United Republic of Tanzania	1 200	-	1 175	-	1 175	-	2 375	-
United States of America	-	-	11 910 100	-	11 910 100	-	11 910 100	-
Vanuatu	-	-	600	-	600	-	-	600
Venezuela	-	75 000	-	-	-	-	75 000	-
Viet Nam	-	-	10 080	-	10 080	-	10 080	-
Zambia	-	-	2 178	-	2 178	-	2 178	-
	537 328	4 684 264	118 530 202	-	118 530 202	1 124 513	122 514 695	1 237 099

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Unpaid Pledges for 2004-2005 and Prior Years	
Within one year	1 179 679
One year and over	57 420
Total	**1 237 099**

Schedule 4.2

Environment Fund

Summary of appropriations, allocations issued, expenditures incurred and unexpended balance of appropriations and allocations

for the biennium 2004-2005 ended 31 December 2005

(Thousands of United States dollars)

Fund programme activities	Appropriations for 2004-2005	Allocations issued for 2004 -2005	Expenditures for 2004-2005*	Unexpended appropriations for 2004-2005	Unexpended allocations for 2004 -2005
Environmental assessment and early warning	22 150	22 150	22 332	(182)	(182)
Policy development and law	16 251	16 251	16 190	61	61
Policy implementation	9 720	9 720	9 479	241	241
Technology, industry and economics	23 754	23 754	23 847	(93)	(93)
Regional policy, planning and servicing	22 925	22 925	22 852	73	73
Environmental conventions	7 975	7 975	7 340	635	635
Communication and public information	7 225	7 225	7 173	52	52
Total Fund programme activities	110 000	110 000	109 213	787	787
Total Fund programme reserve activities	5 000	5 000	3 833	1 167	1 167
Sub-total	115 000	115 000	113 046	1 954	1 954
Support budget	15 000	15 000	13 259	1 741	1 741
Total Environment Fund	130 000	130 000	126 305	3 695	3 695

* Expenditures include	
Unliquidated obligations	
Total Fund programme activities	10 595
Total Fund programme reserve activities	1 001
Support budget	294
Total unliquidated obligations included in Expenditures	11 890
Future year commitments	141
Total unliquidated obligations liability	12 031

Statement V

General Trust Funds		General Trust Fund for the Purpose of Post Conflict Environmental Assessment	General Trust Fund for the African Ministerial Conference on the Environment (AMCEN)	General Trust Fund for the African-Eurasian Waterbirds Agreement	General Trust Fund for the Conservation of Small Cetaceans of the Baltics and North Seas (ASCOBANS)	Trust Fund for the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal.	Trust Fund to Assist Developing Countries and Other Countries in Need of Technical Assistance in the Implementation of the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal.	General Trust Fund for Additional Voluntary Contributions in Support of Approved Activities under the Convention on Biological Diversity	General Trust Fund to Support Developing Countries on Biosafety Issues	General Trust Fund for the Core Programme Budget for the Biosafety Protocol	Special Voluntary Trust Fund for the Additional Voluntary Contributions in Support of Approved Activities	Special Voluntary Trust Fund for Facilitating Participation of Developing Country Parties and Small Island Developing States and Economies in Transition	General Trust Fund for the Clean-up of Hotspots Following the Kosovo Conflicts and Preparation of Guidelines on Assessment and Remedial Measures for Post-conflict Environmental Damages.	General Trust Fund in Support of the UNEP/Habitat Balkans Task Force on Environment and Human Settlements.	General Trust Fund for the Conservation of European Bats (EUROBATS)
Combined statement of Income and Expenditure and changes in Reserves and fund balances for the biennium 2004-2005 ended 31 December 2005		AEL	AML	AWL	BAL	BCL	BDL	BEL	BFL	BGL	BHL	BIL	BKL	BLL	BTL
(Thousands of United States dollars)	**Reference**														
Income															
Voluntary contributions	Schedule 5.1	22 807	264	1 535	377	6 481	2 138	4 376	-	2 215	278	856	-	41	605
Interest income		326	116	24	6	204	156	114	-	32	2	10	3	11	11
Miscellaneous income		750	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Income		23 883	380	1 559	383	6 685	2 294	4 490	-	2 247	280	866	3	52	616
Expenditure															
Staff and other personnel costs		3 313	-	594	313	5 820	354	1 566	-	1 072	88	-	(2)	-	375
Contractual services		6 465	-	471	7	811	1 035	480	-	8	-	-	-	-	4
Travel		1 104	-	154	14	384	28	815	-	29	-	-	(4)	-	38
Operating expenses		1 986	-	473	35	766	412	1 470	-	118	38	499	(8)	-	77
Acquisitions		3 384	-	24	13	157	-	-	-	-	-	-	(14)	-	13
Programme support costs	Statement IX	1 373	-	223	49	1 032	238	563	-	160	16	65	(3)	-	65
Total Expenditure		17 625	-	1 939	431	8 970	2 067	4 894	-	1 387	142	564	(31)	-	572
Excess/(shortfall) of income over expenditure		6 258	380	(380)	(48)	(2 285)	227	(404)	-	860	138	302	34	52	44
Prior period adjustments		-	(200)	-	(14)	-	(91)	(36)	-	-	(62)	-	(222)	(159)	-
Net excess/(shortfall) of income over expenditure		6 258	180	(380)	(62)	(2 285)	136	(440)	-	860	76	302	(188)	(107)	44
Provisional savings on or cancellation of prior periods' obligations		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers to reserves		-	-	-	-	(643)	-	-	-	-	-	-	-	-	-
Transfers to/from other funds		-	-	-	-	-	-	-	(63)	-	63	-	-	-	-
Refund to Donors		(42)	-	-	-	-	-	(4)	-	-	-	-	-	-	-
Reserves and fund balances, beginning of period		1 231	4 841	390	126	5 368	3 334	2 199	63	-	-	-	858	359	71
Reserves and fund balances, end of period		7 447	5 021	10	64	2 440	3 470	1 755	-	860	139	302	670	252	115
Operating reserves, beginning of period		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating reserves, end of period		-	-	-	-	643	-	-	-	-	-	-	-	-	-
Combined statement of assets, liabilities, reserves and fund balances as at 31 December 2005															
Assets															
Cash and term deposits	Schedule 3.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash pool - Euro	Schedule 3.1	487	-	-	-	-	-	-	-	-	-	-	-	-	355
Cash pool - US dollar	Schedule 3.1	6 961	2 695	677	125	4 297	3 606	2 834	-	1 510	75	328	56	256	162
Accounts receivable															
Voluntary contributions receivable	Schedule 5.1	-	2 421	7	7	855	-	-	-	146	-	-	-	-	3
Inter-fund balances	Note 7	-	-	-	-	-	39	-	-	288	64	-	-	-	-
Other		3 388	-	96	2	116	188	27	-	-	-	1	616	6	25
Other Assets		-	-	6	-	-	-	8	-	-	-	-	-	-	-
Total assets		10 836	5 116	786	134	5 268	3 833	2 869	-	1 944	139	329	672	262	545
Liabilities															
Payments or contributions received in advance		-	-	23	33	751	-	-	-	1 042	-	-	-	-	1
Unliquidated obligations		1 561	-	309	-	13	38	368	-	42	-	4	-	-	3
Accounts Payable															
Inter-fund balances	Note 7	1 675	94	414	33	1 112	-	738	-	-	-	23	2	10	417
Other		153	1	30	4	309	325	8	-	-	-	-	-	-	9
Total liabilities		3 389	95	776	70	2 185	363	1 114	-	1 084	-	27	2	10	430
Reserves and fund balances															
Operating reserves		-	-	-	-	643	-	-	-	-	-	-	-	-	-
Cumulative surplus		7 447	5 021	10	64	2 440	3 470	1 755	-	860	139	302	670	252	115
Total reserves and fund balances		7 447	5 021	10	64	3 083	3 470	1 755	-	860	139	302	670	252	115
Total liabilities, reserves and fund balances		10 836	5 116	786	134	5 268	3 833	2 869	-	1 944	139	329	672	262	545

Statement V

General Trust Funds		Trust Fund for the Establishment of the Interim Secretariat of the Biological Diversity Convention	General Trust Fund for the Convention on Biological Diversity	General Trust Fund for Voluntary Contributions to Facilitate the Participation of Parties in the Process of the Convention on Biological Diversity	Regional Trust Fund for the Implementation of the Action Plan for the Caribbean Environment Programme	Trust Fund for the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES)	GTF to Support the Activities of the Dams and Development Unit to Coordinate Follow-up to the World Commission on Dams	Regional Seas Trust Fund for the Eastern African Region	General Trust Fund for Implementing National Biodiversity Strategies and Action Plans	General Trust Fund for Environmental Emergencies	GTF to Establish a Secretariat for the Environment Management Group, in the International Environment House, Geneva	Regional Trust Fund for the Implementation of the Action Plan for the Protection and Development of the Marine Environment and Coastal Areas of East Asian Seas	Trust Fund for the Environmental Training Network in Latin America and the Caribbean	General Trust Fund to Support the Activities of the UNEP Financial Services Initiative on the Environment	General Trust Fund in Support of the Implementation of the Global Programme of Action for the Protection of the Marine Environment from Land-based Activities (GPA), and Related Information Exchange and Technical Assistance
Combined statement of Income and Expenditure and changes in Reserves and fund balances for the biennium 2004-2005 ended 31 December 2005		BVL	BYL	BZL	CRL	CTL	DUL	EAL	EBL	EEL	EGL	ESL	ETL	FIL	GPL
(Thousands of United States dollars)	**Reference**														
Income															
Voluntary contributions	Schedule 5.1	-	17 439	2 289	2 301	9 483	1 579	113	309	-	-	343	185	1 728	1 571
Interest income		17	264	43	56	153	27	35	-	-	1	68	10	40	90
Miscellaneous income		-	-	-	3	463	20	-	-	-	-	-	-	-	-
Total Income		17	17 703	2 332	2 360	10 099	1 626	148	309	-	1	411	195	1 768	1 661
Expenditure															
Staff and other personnel costs		-	12 483	-	1 388	7 301	946	354	35	-	104	257	-	351	248
Contractual services		-	314	-	76	607	156	67	88	-	-	(2)	36	420	1 063
Travel		-	540	-	136	500	68	72	-	-	-	7	31	39	111
Operating expenses		-	2 143	1 440	282	659	382	165	-	22	-	27	94	160	342
Acquisitions		-	1 527	-	126	194	29	23	-	-	-	28	2	18	30
Programme support costs	Statement IX	-	2 192	187	261	1 185	205	89	16	3	13	39	19	87	232
Total Expenditure		-	19 199	1 627	2 269	10 446	1 786	770	139	25	117	356	182	1 075	2 026
Excess/(shortfall) of income over expenditure		17	(1 496)	705	91	(347)	(160)	(622)	170	(25)	(116)	55	13	693	(365)
Prior period adjustments		-	(47)	(47)	(21)	(7)	(577)	-	(130)	-	-	-	(2)	-	-
Net excess/(shortfall) of income over expenditure		17	(1 543)	658	70	(354)	(737)	(622)	40	(25)	(116)	55	11	693	(365)
Provisional savings on or cancellation of prior periods' obligations		-	-	-	-	-	-	10	-	-	-	-	-	-	-
Transfers to reserves		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers to/from other funds		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Refund to Donors		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reserves and fund balances, beginning of period		357	7 662	588	3 133	2 241	1 352	3 864	142	27	117	1 578	338	233	1 874
Reserves and fund balances, end of period		374	6 119	1 246	3 203	1 887	615	3 252	182	2	1	1 633	349	926	1 509
Operating reserves, beginning of period		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating reserves, end of period		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Combined statement of assets, liabilities, reserves and fund balances as at 31 December 2005															
Assets															
Cash and term deposits	Schedule 3.1	-	75	-	-	783	-	-	-	-	-	-	-	-	17
Cash pool - Euro	Schedule 3.1	-	-	-	-	-	-	-	-	-	-	-	-	-	8
Cash pool - US dollar	Schedule 3.1	389	4 943	1 088	1 058	1 512	882	609	-	4	5	1 468	253	1 247	1 749
Accounts receivable															
Voluntary contributions receivable	Schedule 5.1	-	1 190	-	1 823	889	-	2 800	-	-	-	221	232	-	-
Inter-fund balances	Note 7	-	1 367	176	225	-	-	-	185	-	-	-	-	-	29
Other		-	912	-	256	1 080	30	29	-	13	-	1	1	1	216
Other Assets		-	54	-	5	-	-	-	-	6	-	-	-	-	-
Total assets		389	8 541	1 264	3 367	4 264	912	3 438	185	23	5	1 690	486	1 248	2 019
Liabilities															
Payments or contributions received in advance		-	1 867	-	1	277	-	-	-	-	-	-	48	-	-
Unliquidated obligations		-	494	18	135	465	110	60	3	2	-	-	31	183	477
Accounts Payable															
Inter-fund balances	Note 7	15	-	-	-	1 051	173	89	-	13	-	56	56	106	-
Other		-	61	-	28	584	14	37	-	6	4	1	2	33	33
Total liabilities		15	2 422	18	164	2 377	297	186	3	21	4	57	137	322	510
Reserves and fund balances															
Operating reserves		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cumulative surplus		374	6 119	1 246	3 203	1 887	615	3 252	182	2	1	1 633	349	926	1 509
Total reserves and fund balances		374	6 119	1 246	3 203	1 887	615	3 252	182	2	1	1 633	349	926	1 509
Total liabilities, reserves and fund balances		389	8 541	1 264	3 367	4 264	912	3 438	185	23	5	1 690	486	1 248	2 019

Statement V

General Trust Funds		GTF Activities of the Open-Ended Group of Ministers on International Environment Governance	General Trust Fund in Support of the Lusaka Agreement Task Force on Cooperative Enforcement Operations Directed at Illegal Trade in Wild Fauna and Flora	GTF in Support of the Preparation of a Global Assessment of Mercury and its Compounds	Trust Fund for the Protection of the Mediterranean Sea Against Pollution	Trust Fund for the Montreal Protocol on Substances that Deplete the Ozone Layer.	Trust Fund for the Convention on Conservation of Migratory Species of Wild Animals	General Trust Fund for the Protection Management and Development of Coastal and Marine Environment and the Resources of Northwest Pacific Region	General Trust Fund in Support of the Preparation for and Negotiation of an Internationally Legally Binding Instrument for International Action on Persistent Organic Pollutants, and Related Information Exchange	General Trust Fund in Support of the Preparation and Negotiation of an International Legally Binding Instrument for the Application of the Prior Informed Consent Procedure for Certain Hazardous Chemicals in International Trade	General Trust Fund in Support of the Implementation of Governing Council Decisions in the North American Region	General Trust Fund for Operational Budget of the Rotterdam Convention	General Trust Fund for the Rotterdam Convention on the Prior Informed Consent Procedure for Certain Hazardous Chemicals in International Trade
Combined statement of Income and Expenditure and changes in Reserves and fund balances for the biennium 2004-2005 ended 31 December 2005			IGL	LAL	MCL	MEL	MPL	MSL	PNL	POL	PPL	RCL	ROL	RVL
(Thousands of United States dollars)	**Reference**													
Income														
Voluntary contributions	Schedule 5.1	-	55	1 884	13 879		5 788	3 513	630	8 597	2 303	-	3 131	749
Interest income		-	-	54	187		322	81	64	331	85	4	30	27
Miscellaneous income		3	-	-	25		-	12	-	-	-	-	-	-
Total Income		3	55	1 938	14 091		6 110	3 606	694	8 928	2 388	4	3 161	776
Expenditure														
Staff and other personnel costs		-	-	135	6 710		4 065	2 443	-	4 149	1 766	-	1 225	-
Contractual services		-	55	189	3 350		534	1 126	155	2 162	114	-	940	661
Travel		-	-	40	931		330	287	145	410	34	-	51	-
Operating expenses		-	-	271	3 719		2 373	649	402	2 075	389	-	162	-
Acquisitions		-	-	-	200		112	37	19	53	78	-	4	-
Programme support costs	Statement IX	-	7	83	1 852		963	586	93	1 149	309	-	310	86
Total Expenditure		-	62	718	16 762		8 377	5 128	814	9 998	2 690	-	2 692	747
Excess/(shortfall) of income over expenditure		3	(7)	1 220	(2 671)		(2 267)	(1 522)	(120)	(1 070)	(302)	4	469	29
Prior period adjustments		(70)	-	-	(4)		(23)	(10)	-	(68)	-	-	-	-
Net excess/(shortfall) of income over expenditure		(67)	(7)	1 220	(2 675)		(2 290)	(1 532)	(120)	(1 138)	(302)	4	469	29
Provisional savings on or cancellation of prior periods' obligations		-	-	-	-		-	-	-	-	-	-	-	-
Transfers to reserves		-	-	-	-		(315)	-	-	-	-	-	(281)	-
Transfers to/from other funds		-	-	-	-		-	-	-	-	(1 447)	-	517	930
Refund to Donors		-	-	-	-		-	-	-	-	-	-	-	-
Reserves and fund balances, beginning of period		20	9	1 054	4 408		10 484	2 178	1 755	5 804	2 411	90	-	-
Reserves and fund balances, end of period		(47)	2	2 274	1 733		7 879	646	1 635	4 666	662	94	705	959
Operating reserves, beginning of period		-	-	-	-		-	-	-	-	-	-	-	-
Operating reserves, end of period		-	-	-	-		315	-	-	-	-	-	281	-
Combined statement of assets, liabilities, reserves and fund balances as at 31 December 2005														
Assets														
Cash and term deposits	Schedule 3.1	-	-	-	113		-	-	32	-	-	-	-	-
Cash pool - Euro	Schedule 3.1	-	-	-	5 761		-	-	-	-	-	-	-	-
Cash pool - US dollar	Schedule 3.1	-	9	1 467	1 608		6 494	1 557	1 278	7 988	1 291	98	1 542	1 172
Accounts receivable														
Voluntary contributions receivable	Schedule 5.1	-	-	-	1 121		4 027	459	425	-	-	-	621	-
Inter-fund balances	Note 7	-	3	957	-		-	-	-	-	-	-	-	-
Other		-	-	22	344		284	640	41	328	374	-	-	-
Other Assets		-	-	-	11		10	27	-	-	-	-	-	-
Total assets		-	12	2 446	8 958		10 815	2 683	1 776	8 316	1 665	98	2 163	1 172
Liabilities														
Payments or contributions received in advance		-	-	-	3		77	38	-	8	-	-	111	-
Unliquidated obligations		-	10	23	1 076		1 771	502	23	512	7	-	435	-
Accounts Payable														
Inter-fund balances	Note 7	47	-	-	6 068		717	1 266	51	2 260	920	4	629	212
Other		-	-	149	78		56	231	67	870	76	-	2	1
Total liabilities		47	10	172	7 225		2 621	2 037	141	3 650	1 003	4	1 177	213
Reserves and fund balances														
Operating reserves		-	-	-	-		315	-	-	-	-	-	281	-
Cumulative surplus		(47)	2	2 274	1 733		7 879	646	1 635	4 666	662	94	705	959
Total reserves and fund balances		(47)	2	2 274	1 733		8 194	646	1 635	4 666	662	94	986	959
Total liabilities, reserves and fund balances		-	12	2 446	8 958		10 815	2 683	1 776	8 316	1 665	98	2 163	1 172

Statement V

General Trust Funds		General Trust Fund for the Stockholm Convention on persistent Organic Pollutants its Subsidiary Bodies and the Convention	General Trust Fund for Financing Activities on Research & Observations to Vienna Convention	Special Trust Fund for the Stockholm Convention on persistent Organic Pollutants its Subsidiary Bodies and the Convention	Trust Fund for the Vienna Convention for the Protection of the Ozone Layer	Trust Fund for the Protection and Development of the Marine Environment and Coastal Areas of the West and Central African Region	GTF to Provide Support to the Global Environment Monitoring Sys/Water Prog Office	Holding Fund for Cash Transactions of all UNEP Trust Funds		General Trust Funds Total	
Combined statement of Income and Expenditure and changes in Reserves and fund balances for the biennium 2004-2005 ended 31 December 2005		SCL	SOL	SVL	VCL	WAL	WPL	ZZL	Eliminations	2005	2003
(Thousands of United States dollars)	**Reference**										
Income											
Voluntary contributions	Schedule 5.1	-	33	-	1 516	38	400	-	-	121 829	87 024
Interest income		-	1	-	146	6	17	-	-	3 174	5 283
Miscellaneous income		-	-	-	-	-	-	-	-	1 276	862
Total Income		-	34	-	1 662	44	417	-	-	126 279	93 169
Expenditure											
Staff and other personnel costs		-	-	-	860	-	153	-	-	58 466	47 441
Contractual services		-	-	-	-	21	-	-	-	21 413	15 000
Travel		-	-	-	45	-	91	-	-	6 430	4 904
Operating expenses		-	-	-	241	(3)	119	-	-	21 979	19 859
Acquisitions		-	-	-	66	-	5	-	-	6 128	2 878
Programme support costs	Statement IX	-	-	-	158	2	48	-	-	13 955	11 683
Total Expenditure		-	-	-	1 370	20	416	-	-	128 371	101 765
Excess/(shortfall) of income over expenditure		-	34	-	292	24	1	-	-	(2 092)	(8 596)
Prior period adjustments		-	-	-	8	-	-	-	-	(1 782)	(3 896)
Net excess/(shortfall) of income over expenditure		-	34	-	300	24	1	-	-	(3 874)	(12 492)
Provisional savings on or cancellation of prior periods' obligations		-	-	-	-	-	-	-	-	10	294
Transfers to reserves		-	-	-	-	-	-	-	-	(1 239)	-
Transfers to/from other funds		-	-	-	-	-	-	-	-	-	-
Refund to Donors		-	-	-	-	-	-	-	-	(46)	(83)
Reserves and fund balances, beginning of period		-	6	-	3 217	95	549	-	-	74 426	86 707
Reserves and fund balances, end of period		-	40	-	3 517	119	550	-	-	69 277	74 426
Operating reserves, beginning of period		-	-	-	-	-	-	-	-	-	-
Operating reserves, end of period		-	-	-	-	-	-	-	-	1 239	-
Combined statement of assets, liabilities, reserves and fund balances as at 31 December 2005											
Assets											
Cash and term deposits	Schedule 3.1	-	-	-	-	-	-	10 093	-	11 113	4 346
Cash pool - Euro	Schedule 3.1	-	-	-	-	-	-	-	-	6 611	2 085
Cash pool - US dollar	Schedule 3.1	-	34	-	3 453	155	462	-	-	67 397	63 899
Accounts receivable											
Voluntary contributions receivable	Schedule 5.1	-	-	-	873	-	-	-	-	18 120	18 039
Inter-fund balances	Note 7	626	6	1 257	-	-	-	-	(5 222)	-	221
Other		-	-	-	35	12	269	1	-	9 354	8 219
Other Assets		-	-	-	-	-	-	-	-	127	48
Total assets		626	40	1 257	4 361	167	731	10 094	(5 222)	112 722	96 857
Liabilities											
Payments or contributions received in advance		626	-	1 257	29	-	-	-	-	6 192	1 796
Unliquidated obligations		-	-	-	437	27	3	-	-	9 142	11 142
Accounts Payable											
Inter-fund balances	Note 7	-	-	-	360	21	178	10 082	(5 222)	23 670	7 421
Other		-	-	-	18	-	-	12	-	3 202	2 072
Total liabilities		626	-	1 257	844	48	181	10 094	(5 222)	42 206	22 431
Reserves and fund balances											
Operating reserves		-	-	-	-	-	-	-	-	1 239	-
Cumulative surplus		-	40	-	3 517	119	550	-	-	69 277	74 426
Total reserves and fund balances		-	40	-	3 517	119	550	-	-	70 516	74 426
Total liabilities, reserves and fund balances		626	40	1 257	4 361	167	731	10 094	(5 222)	112 722	96 857

Statement V

Schedule 5.1

UNEP General Trust Funds

Combined Status of Contributions as at 31 December 2005
(United States dollars)

Countries/organizations	Unpaid pledges as at 1 January 2004	Adjustments to prior years' pledges and receipts	Pledges for 2004-2005	Revaluations	Net pledges	Collections for future years	Collections in 2004-2005 for 2004-2005 and prior years	Unpaid pledges for 2004-2005 and prior years
AEL	**General Trust Fund for the Purpose of Post Conflict Environmental Assessment**							
European Union	-	-	2 081 775	-	2 081 775	-	2 081 775	-
Finland	-	-	1 736 636	(44 092)	1 692 544	-	1 692 544	-
Germany	-	-	157 855	-	157 855	-	157 855	-
Italy	-	-	61 020	-	61 020	-	61 020	-
Sweden	-	-	784 054	-	784 054	-	784 054	-
UNDG, Iraq Trust Fund, BRSP/UNDP	-	-	905 005	-	905 005	-	905 005	-
UNDP - Headquarters	-	-	15 700 000	-	15 700 000	-	15 700 000	-
United Kingdom	-	-	1 343 287	-	1 343 287	-	1 343 287	-
University of Waterloo	-	-	37 092	-	37 092	-	37 092	-
AEL Total	-	-	22 806 724	(44 092)	22 762 632	-	22 762 632	-
AML	**General Trust Fund for the African Ministerial Conference on the Environment (AMCEN)**							
Algeria	200 000	-	-	-	-	-	-	200 000
Benin	50 000	-	-	-	-	-	-	50 000
Botswana	100 000	-	-	-	-	-	100 000	-
Burkina Faso	46 618	-	-	-	-	-	-	46 618
Burundi	25 000	-	-	-	-	-	-	25 000
Cameroon	100 000	-	-	-	-	-	-	100 000
Cape Verde	25 000	-	-	-	-	-	-	25 000
Chad	25 000	-	-	-	-	-	-	25 000
Comoros	25 000	-	-	-	-	-	-	25 000
Congo	25 000	-	-	-	-	-	-	25 000
Dem. Rep. of the Congo	25 000	-	-	-	-	-	-	25 000
Côte d'Ivoire	100 000	-	-	-	-	-	-	100 000
Djibouti	25 000	-	-	-	-	-	-	25 000
Egypt	200 000	(200 000)	-	-	-	-	-	-
Equatorial Guinea	25 000	-	-	-	-	-	-	25 000
Eritrea	25 000	-	-	-	-	-	-	25 000
Ethiopia	25 000	-	-	-	-	-	-	25 000
Gabon	100 000	-	-	-	-	-	-	100 000
Ghana	60 000	-	-	-	-	-	-	60 000
Guinea-Bissau	25 000	-	-	-	-	-	-	25 000
Kenya	50 000	-	-	-	-	-	-	50 000
Lesotho	-	-	12 500	-	12 500	-	12 500	-
Liberia	25 000	-	-	-	-	-	-	25 000
Libyan Arab Jamahiriya	200 000	-	-	-	-	-	-	200 000
Malawi	50 000	-	-	-	-	-	-	50 000
Mali	50 000	-	33 527	-	33 527	-	83 527	-
Mauritania	72 000	-	-	-	-	-	-	72 000
Mauritius	-	-	17 732	-	17 732	-	17 732	-
Morocco	200 000	-	-	-	-	-	-	200 000
Mozambique	25 000	-	-	-	-	-	25 000	-
Namibia	100 000	-	-	-	-	-	-	100 000
Niger	25 000	-	-	-	-	-	-	25 000

Countries/organizations	Unpaid pledges as at 1 January 2004	Adjustments to prior years' pledges and receipts	Pledges for 2004-2005	Revaluations	Net pledges	Collections for future years	Collections in 2004-2005 for 2004-2005 and prior years	Unpaid pledges for 2004-2005 and prior years
Rwanda	50 000	-	-	-	-	-	-	50 000
Sao Tome & Principe	25 000	-	-	-	-	-	-	25 000
South Africa	-	-	200 000	-	200 000	-	-	200 000
Senegal	5 266	-	-	-	-	-	5 266	-
Seychelles	100 000	-	-	-	-	-	-	100 000
Sierra Leone	22 599	-	-	-	-	-	-	22 599
Sudan	25 000	-	-	-	-	-	-	25 000
Togo	50 000	-	-	-	-	-	-	50 000
Tunisia	70 339	-	-	-	-	-	-	70 339
Uganda	50 000	-	-	-	-	-	-	50 000
United Republic of Tanzania	50 000	-	-	-	-	-	-	50 000
Zambia	50 000	-	-	-	-	-	22 758	27 242
Zimbabwe	96 989	-	-	-	-	-	-	96 989
AML Total	2 623 811	(200 000)	263 759	-	263 759	-	266 783	2 420 787
AWL	**General Trust Fund for the African-Eurasian Waterbirds Agreement**							
Albania	-	-	247	-	247	-	243	4
Benin	169	-	200	-	200	-	245	124
Bulgaria	-	-	965	-	965	-	965	-
Congo	170	-	200	-	200	-	297	73
Croatia	-	-	2 894	-	2 894	-	2 894	-
Denmark	-	-	55 586	-	55 586	-	55 586	-
Djibouti	-	-	200	-	200	-	-	200
Egypt	1 982	-	6 011	-	6 011	-	7 993	-
Equatorial Guinea	100	-	200	-	200	20	300	-
European Union	-	-	4 928	-	4 928	-	4 901	27
Finland	-	-	38 739	-	38 739	19 638	38 739	-
France	7 231	-	263 232	-	263 232	-	270 463	-
Gambia	165	-	200	-	200	-	265	100
Georgia	331	-	371	-	371	-	-	702
Germany	-	-	263 232	-	263 232	-	263 232	-
Ghana	-	-	100	-	100	-	-	100
Guinea	100	-	247	-	247	-	-	347
Hungary	-	-	8 968	-	8 968	-	8 968	-
Ireland	2 841	-	20 687	-	20 687	-	23 528	-
Israel	-	-	30 799	-	30 799	-	30 799	-
Jordan	447	-	593	-	593	-	1 040	-
Kenya	196	-	593	-	593	-	789	-
Lebanon	334	-	891	-	891	-	294	931
Libyan Arab Jamahiriya	-	-	2 018	-	2 018	-	-	2 018
Lithuania	-	-	689	-	689	-	689	-
Luxembourg	152	-	5 536	-	5 536	-	5 688	-
Mali	271	-	200	-	200	-	-	471
Mauritius	-	-	816	-	816	-	796	20
Moldova	-	-	200	-	200	36	200	-
Monaco	-	-	297	-	297	-	297	-
Netherlands	40	-	128 983	-	128 983	-	129 023	-
Niger	275	-	200	-	200	-	-	475
Nigeria		-	2 187	-	2 187	3 248	2 187	-
Portugal		-	17 577	-	17 577	-	17 577	-
Romania	-	-	4 304	-	4 304	-	4 304	-
Senegal	98	-	371	-	371	(1)	461	8
Slovakia	-	-	3 191	-	3 191	-	3 191	-
Slovenia	-	-	5 651	-	5 651	-	5 651	-
South Africa	-	-	30 279	-	30 279	-	30 254	25
Spain	-	-	186 929	-	186 929	-	186 929	-
Sudan	147	-	445	-	445	-	-	592

Countries/organizations	Unpaid pledges as at 1 January 2004	Adjustments to prior years' pledges and receipts	Pledges for 2004-2005	Revaluations	Net pledges	Collections for future years	Collections in 2004-2005 for 2004-2005 and prior years	Unpaid pledges for 2004-2005 and prior years
Sweden	-	-	76 202	-	76 202	-	76 202	-
Switzerland	-	-	94 566	-	94 566	-	94 566	-
Syrian Arab Republic	773	-	5 629	-	5 629	-	6 383	19
The former Yugoslav Rep. of Macedonia	-	-	445	-	445	1	445	-
Togo	97	-	200	-	200	-	-	297
Uganda	120	-	297	-	297	-	400	17
Ukraine	1 297	-	3 933	-	3 933	-	5 230	-
United Kingdom	-	-	263 232	-	263 232	-	263 232	-
Uzbekistan	-	-	393	-	393	-	-	393
United Rep. of Tanzania	-	-	297	-	297	14	297	-
AWL Total	17 336	-	1 535 150	-	1 535 150	22 956	1 545 543	6 943
BAL	**General Trust Fund for the Conservation of Small Cetaceans of the Baltics and North Seas (ASCOBANS)**							
Belgium	-	-	40 776	-	40 776	-	40 776	-
Denmark	-	-	27 387	-	27 387	-	27 387	-
Finland	-	-	20 331	-	20 331	-	20 331	-
France	-	-	6 896	-	6 896	-	-	6 896
Germany	-	(3 918)	81 955	-	81 955	-	78 037	-
Lithuania	-	-	192	-	192	-	192	-
Netherlands	-	-	64 464	-	64 464	32 548	64 464	-
Poland	-	-	15 458	-	15 458	-	15 458	-
Sweden	25	(9 892)	38 068	-	38 068	-	28 201	-
United Kingdom	-	-	81 955	-	81 955	-	81 955	-
BAL Total	25	(13 810)	377 482	-	377 482	32 548	356 801	6 896
BCL	**Trust Fund for the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal.**							
Albania	-	-	212	-	212	-	-	212
Algeria	-	-	3 227	-	3 227	3 736	3 227	-
Andorra	-	-	212	-	212	-	-	212
Antigua and Barbuda	-	-	127	-	127	147	127	-
Argentina	82 798	-	78 612	-	78 612	-	23 590	137 820
Armenia	-	-	85	-	85	98	85	-
Australia	-	-	131 434	-	131 434	-	131 434	-
Austria	-	-	73 630	-	73 630	-	73 630	-
Azerbaijan	-	-	212	-	212	-	-	212
Bahamas	-	-	552	-	552	639	552	-
Bahrain	-	-	1 274	-	1 274	1 475	1 274	-
Bangladesh	-	-	329	-	329	-	-	329
Barbados	-	-	425	-	425	492	425	-
Belarus	-	-	764	-	764	-	764	-
Belgium	44 789	-	89 688	-	89 688	-	134 477	-
Belize	-	-	42	-	42	-	-	42
Benin	-	-	85	-	85	-	-	85
Bhutan	-	-	42	-	42	49	42	-
Bolivia	-	-	382	-	382	-	-	382
Bosnia and Herzegovina	-	-	127	-	127	147	127	-
Botswana	-	-	509	-	509	590	509	-
Brazil	153 490	-	158 445	-	158 445	-	-	311 935
Brunei Darussalam	-	-	1 443	-	1 443	1 651	1 443	-
Bulgaria	-	-	722	-	722	-	722	-
Burkina Faso	-	-	85	-	85	-	-	85
Burundi	-	-	42	-	42	-	-	42
Cambodia	-	-	85	-	85	98	85	-
Cameroon	-	-	340	-	340	-	-	340
Canada	-	-	219 805	-	219 805	-	219 805	-
Cape Verde	-	-	42	-	42	-	-	42
Chad	-	-	42	-	42	-	-	42
Chile	-	-	17 787	-	17 787	-	8 319	9 468

Countries/organizations	Unpaid pledges as at 1 January 2004	Adjustments to prior years' pledges and receipts	Pledges for 2004-2005	Revaluations	Net pledges	Collections for future years	Collections in 2004-2005 for 2004-2005 and prior years	Unpaid pledges for 2004-2005 and prior years
China	-	-	147 278	-	147 278	20 030	147 278	-
Colombia	12 071	-	14 468	-	14 468	-	20 234	6 305
Comoros	-	-	42	-	42	-	-	42
Cook Islands	-	-	42	-	42	-	-	42
Costa Rica	-	-	1 274	-	1 274	-	-	1 274
Côte d'Ivoire	-	-	425	-	425	-	-	425
Croatia	-	-	1 571	-	1 571	1 819	1 571	-
Cuba	-	-	1 826	-	1 826	-	-	1 826
Cyprus	-	-	1 656	-	1 656	-	1 656	-
Czech Republic	-	-	15 735	-	15 735	8 996	15 735	-
Dem. Rep. of the Congo	-	-	127	-	127	-	-	127
Denmark	-	-	59 874	-	59 874	35 294	59 874	-
Djibouti	-	-	42	-	42	-	-	42
Dominica	-	-	42	-	42	-	-	42
Dominican Republic	-	-	1 486	-	1 486	1 720	1 486	-
Ecuador	-	-	807	-	807	-	807	-
Egypt	-	-	5 095	-	5 095	-	-	5 095
El Salvador	-	-	934	-	934	-	934	-
Equatorial Guinea	-	-	85	-	85	-	-	85
Estonia	-	-	509	-	509	590	509	-
Ethiopia	-	-	170	-	170	181	170	-
European Union	-	-	157 198	-	157 198	96 906	157 198	-
Finland	-	-	43 113	-	43 113	26 200	43 113	-
France	-	-	509 737	-	509 737	296 412	509 737	-
Gambia	-	-	42	-	42	-	-	42
Georgia	-	-	127	-	127	-	-	127
Germany	-	-	751 092	-	751 092	-	751 092	-
Ghana	-	-	170	-	170	-	-	170
Greece	-	-	43 652	-	43 652	-	21 306	22 346
Guatemala	-	-	1 274	-	1 274	1 475	1 274	-
Guinea	-	-	127	-	127	-	-	127
Guyana	-	-	42	-	42	-	42	-
Honduras	-	-	212	-	212	-	-	212
Hungary	-	-	10 058	-	10 058	6 171	10 058	-
Iceland	-	-	1 443	-	1 443	1 671	1 443	-
India	13 381	-	31 255	-	31 255	-	26 762	17 874
Indonesia	-	-	13 877	-	13 877	-	7 848	6 029
Iran (Islamic Republic of)	61 012	-	17 338	-	17 338	-	50 000	28 350
Ireland	-	-	26 396	-	26 396	-	11 617	14 779
Israel	-	-	36 112	-	36 112	20 000	36 112	-
Italy	28 114	-	406 140	-	406 140	-	226 859	207 395
Jamaica	-	-	340	-	340	722	340	-
Japan	-	-	1 383 348	-	1 383 348	-	1 383 348	-
Jordan	-	-	467	-	467	-	467	-
Kazakhstan	-	-	1 061	-	1 061	-	-	1 061
Kenya	-	-	382	-	382	-	-	382
Kiribati	-	-	42	-	42	49	42	-
Kuwait	-	-	12 646	-	12 646	-	12 646	-
Kyrgyzstan	-	-	42	-	42	49	42	-
Latvia	-	-	637	-	637	737	637	-
Lebanon	-	-	1 019	-	1 019	-	-	1 019
Lesotho	-	-	42	-	42	24	42	-
Libyan Arab Jamahiriya	-	-	5 604	-	5 604	-	-	5 604
Liechtenstein	-	-	212	-	212	-	212	-
Lithuania	-	-	1 019	-	1 019	-	-	1 019
Luxembourg	-	-	3 269	-	3 269	-	-	3 269

Countries/organizations	Unpaid pledges as at 1 January 2004	Adjustments to prior years' pledges and receipts	Pledges for 2004-2005	Revaluations	Net pledges	Collections for future years	Collections in 2004-2005 for 2004-2005 and prior years	Unpaid pledges for 2004-2005 and prior years
Madagascar	-	-	127	-	127	124	127	-
Malawi	-	-	42	-	42	-	-	42
Malaysia	-	-	17 840	-	17 840	9 979	17 840	-
Maldives	-	-	42	-	42	-	-	42
Mali	-	-	85	-	85	-	-	85
Malta	-	-	594	-	594	-	594	-
Marshall Islands	-	-	42	-	42	-	-	42
Mauritania	-	-	42	-	42	-	-	42
Mauritius	-	-	467	-	467	541	467	-
Mexico	9 799	-	122 559	-	122 559	-	122 559	9 799
Micronesia	-	-	42	-	42	49	42	-
Moldova	-	-	42	-	42	49	42	-
Monaco	-	-	127	-	127	147	127	-
Mongolia	-	-	42	-	42	49	42	-
Morocco	-	-	1 995	-	1 995	-	-	1 995
Mozambique	-	-	42	-	42	49	42	-
Namibia	-	-	255	-	255	-	-	255
Nauru	-	-	42	-	42	-	-	42
Nepal	-	-	170	-	170	-	-	170
Netherlands	-	-	139 950	-	139 950	83 074	139 950	-
New Zealand	-	-	18 840	-	18 840	-	18 840	-
Nicaragua	-	-	42	-	42	49	42	-
Niger	-	-	42	-	42	-	-	42
Nigeria	-	-	1 783	-	1 783	2 065	1 783	-
Norway	-	-	54 177	-	54 177	-	54 177	-
Oman	-	-	2 972	-	2 972	-	-	2 972
Pakistan	-	-	2 335	-	2 335	2 704	2 335	-
Panama	-	-	807	-	807	-	-	807
Papua New Guinea	-	-	127	-	127	-	-	127
Paraguay	-	-	509	-	509	-	-	509
Peru	4 630	-	8 536	-	8 536	-	-	13 166
Philippines	3 924	-	7 957	-	7 957	-	4 697	7 184
Poland	-	-	34 405	-	34 405	22 661	34 405	-
Portugal	-	-	38 083	-	38 083	23 103	38 083	-
Qatar	-	-	2 717	-	2 717	3 146	2 717	-
Republic of Korea	-	-	148 885	-	148 885	-	148 885	-
Romania	-	-	2 547	-	2 547	-	2 547	-
Russian Federation	-	-	93 790	-	93 790	-	93 790	-
Rwanda	-	-	42	-	42	-	-	42
Saint Kitts and Nevis	-	-	42	-	42	-	-	42
Saint Lucia	-	-	85	-	85	-	-	85
Saudi Arabia	109 300	-	52 010	-	52 010	35 222	161 310	-
Serbia and Montenegro	-	-	807	-	807	934	807	-
Senegal	-	-	212	-	212	-	-	212
Seychelles	-	-	85	-	85	-	-	85
Singapore	-	-	31 895	-	31 895	19 073	31 895	-
Slovakia	-	-	2 165	-	2 165	2 507	2 165	-
Slovenia	-	-	3 481	-	3 481	4 031	3 481	-
South Africa	-	-	28 407	-	28 407	-	16 010	12 397
Spain	-	-	205 826	-	205 826	-	205 826	-
Sri Lanka	-	-	722	-	722	836	722	-
Saint Vincent	-	-	42	-	42	-	-	42
Sweden	-	-	82 660	-	82 660	-	82 660	-
Switzerland	-	-	100 812	-	100 812	-	100 812	-
Syrian Arab Republic	-	-	1 613	-	1 613	-	1 613	-
Thailand	-	-	20 410	-	20 410	10 274	20 410	-

Countries/organizations	Unpaid pledges as at 1 January 2004	Adjustments to prior years' pledges and receipts	Pledges for 2004-2005	Revaluations	Net pledges	Collections for future years	Collections in 2004-2005 for 2004-2005 and prior years	Unpaid pledges for 2004-2005 and prior years
The former Yugoslav Rep. of Macedonia	-	-	255	-	255	-	-	255
Togo	-	-	42	-	42	42	42	-
Trinidad and Tobago	-	-	934	-	934	1 081	934	-
Tunisia	-	-	1 359	-	1 359	-	-	1 359
Turkey	-	-	33 059	-	33 059	-	33 059	-
Turkmenistan	-	-	212	-	212	-	-	212
Uganda	-	-	255	-	255	-	-	255
Ukraine	12 988	-	1 656	-	1 656	-	14 644	-
United Arab Emirates	5 936	-	17 904	-	17 904	-	17 904	5 936
United Kingdom	-	-	477 361	-	477 361	-	477 361	-
United Rep. of Tanzania	-	-	255	-	255	-	-	255
United States of America	-	-	200 000	-	200 000	-	200 000	-
Uruguay	-	-	2 038	-	2 038	-	-	2 038
Uzbekistan	-	-	594	-	594	-	-	594
Venezuela	34 791	-	15 422	-	15 422	-	42 953	7 260
Viet Nam	-	-	892	-	892	1 032	892	-
Western Samoa	-	-	42	-	42	49	42	-
Yemen	-	-	255	-	255	-	-	255
Zambia	-	-	85	-	85	98	85	-
BCL Total	577 023	-	6 480 868	-	6 480 868	751 136	6 202 888	855 003
BDL	**Trust Fund to Assist Developing Countries and Other Countries in Need of Technical Assistance in the Implementation of the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal.**							
Australia	-	-	20 796	-	20 796	-	20 796	-
China	-	-	20 000	-	20 000	-	20 000	-
Finland	-	-	419 150	-	419 150	-	419 150	-
Germany	-	-	38 531	-	38 531	-	38 531	-
Holcim Group Support Ltd	-	-	117 736	-	117 736	-	117 736	-
Hungary	-	-	10 000	-	10 000	-	10 000	-
Liechtenstein	-	-	5 000	-	5 000	-	5 000	-
Luxembourg	-	-	7 652	-	7 652	-	7 652	-
Netherlands	-	-	105 285	-	105 285	-	105 285	-
Norway	-	-	69 197	-	69 197	-	69 197	-
Regional Training Centre for Arab States - Cairo	-	-	6 775	-	6 775	-	6 775	-
South Africa	-	-	47 484	-	47 484	-	47 484	-
Spain	-	-	36 711	-	36 711	-	36 711	-
Sweden	-	-	26 692	-	26 692	-	26 692	-
Switzerland	-	-	790 387	-	790 387	-	790 387	-
United Kingdom	-	-	417 000	-	417 000	-	417 000	-
BDL Total	-	-	2 138 396	-	2 138 396	-	2 138 396	-
BEL	**General Trust Fund for Additional Voluntary Contributions in Support of Approved Activities under the Convention on Biological Diversity**							
Brazil	-	-	215 643	-	215 643	-	215 643	-
Canada	48 750	(33 457)	428 104	2 882	430 986	-	446 279	-
Denmark	2 301	(2 301)	-	-	-	-	-	-
European Union	7 491	(7 101)	386 846	(390)	386 456	-	386 846	-
Finland	-	-	65 281	-	65 281	-	65 281	-
France	25 000	(25 000)	-	-	-	-	-	-
Germany	20 882	(20 882)	266 054	-	266 054	-	266 054	-
Global Industry Coalition	-	-	26 000	-	26 000	-	26 000	-
International Council on Mining and Metals	-	-	2 980	-	2 980	-	2 980	-
Italy	-	-	543 403	-	543 403	-	543 403	-
IUCN - USA	-	-	1 000	-	1 000	-	1 000	-
Netherlands	-	-	758 900	-	758 900	-	758 900	-
Norway	10 428	(10 428)	-	-	-	-	-	-
Spain	25 000	(25 000)	454 401	-	454 401	-	454 401	-
Sweden	27 473	(25 126)	154 939	(2 347)	152 592	-	154 939	-

Countries/organizations	Unpaid pledges as at 1 January 2004	Adjustments to prior years' pledges and receipts	Pledges for 2004-2005	Revaluations	Net pledges	Collections for future years	Collections in 2004-2005 for 2004-2005 and prior years	Unpaid pledges for 2004-2005 and prior years
Thailand	-	-	619 592	-	619 592	-	619 592	-
Switzerland	-	-	34 257	-	34 257	-	34 257	-
United Kingdom	-	-	337 020	-	337 020	-	337 020	-
United States of America	60 000	115 000	75 000	-	75 000	-	250 000	-
SHELL & BP	-	-	7 000	-	7 000	-	7 000	-
BEL Total	227 325	(34 295)	4 376 420	145	4 376 565	-	4 569 595	-
BGL	**General Trust Fund for the Core Programme Budget for the Biosafety Protocol**							
Albania	-	-	110	-	110	-	-	110
Algeria	-	-	2 611	-	2 611	-	2 611	-
Antigua and Barbuda	-	-	103	-	103	88	103	-
Armenia	-	-	69	-	69	59	69	-
Austria	-	-	29 515	-	29 515	25 246	29 515	-
Azerbaijan	-	-	86	-	86	-	-	86
Bahamas	-	-	447	-	447	382	447	-
Bangladesh	-	-	200	-	200	-	-	200
Barbados	-	-	344	-	344	294	344	-
Belarus	-	-	618	-	618	-	618	-
Belgium	-	-	36 731	-	36 731	-	-	36 731
Belize	-	-	34	-	34	-	-	34
Benin	-	-	39	-	39	-	-	39
Bhutan	-	-	34	-	34	-	-	34
Bolivia	-	-	309	-	309	265	309	-
Botswana	-	-	412	-	412	353	412	-
Brazil	-	-	52 330	-	52 330	-	52 330	-
Bulgaria	-	-	584	-	584	-	584	-
Burkina Faso	-	-	69	-	69	-	-	69
Cambodia	-	-	69	-	69	59	69	-
Cameroon	-	-	275	-	275	-	-	275
Canada	-	-	165 000	-	165 000	-	165 000	-
China	-	-	21 235	-	21 235	-	-	21 235
Colombia	-	-	5 326	-	5 326	48	5 326	-
Dem. Rep. of the Congo	-	-	54	-	54	-	-	54
Croatia	-	-	1 271	-	1 271	-	-	1 271
Cuba	-	-	1 477	-	1 477	-	-	1 477
Cyprus	-	-	1 340	-	1 340	-	1 340	-
Czech Republic	-	-	6 288	-	6 288	5 384	6 288	-
Democratic People's Rep. of Korea	-	-	344	-	344	-	-	344
Denmark	-	-	24 670	-	24 670	21 123	24 670	-
Djibouti	-	-	34	-	34	-	-	34
Dominica	-	-	34	-	34	-	-	34
Ecuador	-	-	653	-	653	-	653	-
Egypt	-	-	412	-	412	-	412	-
El Salvador	-	-	756	-	756	-	-	756
Eritrea	-	-	19	-	19	-	-	19
Estonia	-	-	412	-	412	-	412	-
Ethiopia	-	-	137	-	137	118	137	-
European Union	-	-	50 038	-	50 038	42 781	50 038	-
Fiji	-	-	137	-	137	-	-	137
Finland	-	-	18 314	-	18 314	15 680	18 314	-
France	-	-	207 190	-	207 190	177 398	207 190	-
Gambia	-	-	34	-	34	-	-	34
Germany	-	-	297 626	-	297 626	254 810	297 626	-
Ghana	-	-	137	-	137	-	-	137
Greece	-	-	18 211	-	18 211	-	-	18 211
Grenada	-	-	34	-	34	-	-	34
Guatemala	-	-	949	-	949	873	949	-

Countries/organizations	Unpaid pledges as at 1 January 2004	Adjustments to prior years' pledges and receipts	Pledges for 2004-2005	Revaluations	Net pledges	Collections for future years	Collections in 2004-2005 for 2004-2005 and prior years	Unpaid pledges for 2004-2005 and prior years
Hungary	-	-	4 329	-	4 329	3 687	4 329	-
India	-	-	14 466	-	14 466	-	-	14 466
Indonesia	-	-	4 005	-	4 005	-	-	4 005
Iran (Islamic Republic of)	-	-	5 395	-	5 395	-	-	5 395
Ireland	-	-	12 026	-	12 026	10 297	12 026	-
Italy	-	-	167 848	-	167 848	143 713	167 848	-
Japan	-	-	440 330	-	440 330	-	440 330	-
Jordan	-	-	378	-	378	-	-	378
Kenya	-	-	309	-	309	-	-	309
Kiribati	-	-	34	-	34	-	-	34
Lao People's Dem. Rep.	-	-	200	-	200	171	200	-
Latvia	-	-	515	-	515	572	515	-
Lesotho	-	-	34	-	34	-	-	34
Liberia	-	-	34	-	34	-	-	34
Libyan Arab Jamahiriya	-	-	1 332	-	1 332	-	-	1 332
Lithuania	-	-	825	-	825	706	825	-
Luxembourg	-	-	2 646	-	2 646	-	-	2 646
Madagascar	-	-	103	-	103	73	103	-
Malaysia	-	-	6 975	-	6 975	5 972	6 975	-
Maldives	-	-	34	-	34	-	-	34
Mali	-	-	69	-	69	-	-	69
Marshall Islands	-	-	34	-	34	-	-	34
Mauritania	-	-	7	-	7	-	-	7
Mauritius	-	-	378	-	378	324	378	-
Mexico	-	-	64 700	-	64 700	-	64 680	20
Mongolia	-	-	34	-	34	29	34	-
Mozambique	-	-	34	-	34	-	-	34
Namibia	-	-	131	-	131	-	-	131
Nauru	-	-	34	-	34	-	-	34
Netherlands	-	-	58 068	-	58 068	51 680	58 068	-
New Zealand	-	-	4 508	-	4 508	6 375	4 508	-
Nicaragua	-	-	34	-	34	29	34	-
Niger	-	-	34	-	34	-	-	34
Nigeria	-	-	1 443	-	1 443	1 236	1 443	-
Niue Island	-	-	34	-	34	-	-	34
Norway	-	-	23 330	-	23 330	-	23 300	30
Oman	-	-	2 405	-	2 405	2 059	2 405	-
Palau	-	-	34	-	34	-	-	34
Panama	-	-	653	-	653	-	-	653
Paraguay	-	-	412	-	412	-	-	412
Peru	-	-	3 161	-	3 161	-	-	3 161
Poland	-	-	15 840	-	15 840	13 562	15 840	-
Portugal	-	-	15 978	-	15 978	-	15 978	-
Republic of Moldova	-	-	34	-	34	-	-	34
Romania	-	-	2 062	-	2 062	-	2 062	-
Rwanda	-	-	34	-	34	-	-	34
Saint Kitts and Nevis	-	-	34	-	34	-	-	34
Saint Lucia	-	-	21	-	21	58	21	-
Senegal	-	-	172	-	172	-	154	18
Seychelles	-	-	69	-	69	39	69	-
Slovakia	-	-	1 752	-	1 752	1 500	1 752	-
Slovenia	-	-	2 818	-	2 818	2 412	2 818	-
Solomon Islands	-	-	34	-	34	-	-	34
South Africa	-	-	10 033	-	10 033	-	-	10 033
Spain	-	-	86 587	-	86 587	-	86 587	-
Sri Lanka	-	-	584	-	584	500	584	-

Countries/organizations	Unpaid pledges as at 1 January 2004	Adjustments to prior years' pledges and receipts	Pledges for 2004-2005	Revaluations	Net pledges	Collections for future years	Collections in 2004-2005 for 2004-2005 and prior years	Unpaid pledges for 2004-2005 and prior years
Saint Vincent	-	-	34	-	34	-	-	34
Sudan	-	-	61	-	61	-	-	61
Sweden	-	-	34 291	-	34 291	34 291	34 291	-
Switzerland	-	-	41 129	-	41 129	35 215	41 129	-
Syrian Arab Republic	-	-	1 306	-	1 306	-	1 306	-
Tajikistan	-	-	34	-	34	-	-	34
The former Yugoslav Rep. of Macedonia	-	-	62	-	62	-	-	62
Togo	-	-	34	-	34	-	-	34
Tonga	-	-	34	-	34	-	-	34
Trinidad and Tobago	-	-	756	-	756	-	756	-
Tunisia	-	-	1 100	-	1 100	941	1 100	-
Turkey	-	-	12 782	-	12 782	-	-	12 782
Uganda	-	-	200	-	200	-	-	200
Ukraine	-	-	1 340	-	1 340	-	-	1 340
United Rep. of Tanzania	-	-	206	-	206	-	-	206
United Kingdom	-	-	210 523	-	210 523	180 252	210 523	-
Venezuela	-	-	5 876	-	5 876	-	-	5 876
Viet Nam	-	-	722	-	722	618	722	-
Western Samoa	-	-	34	-	34	29	34	-
Zambia	-	-	69	-	69	34	69	-
Zimbabwe	-	-	142	-	142	192	142	-
BGL Total	-	-	2 215 263	-	2 215 263	1 041 527	2 069 704	145 559
BHL	**Special Voluntary Trust Fund for the Additional Voluntary Contributions in Support of Approved Activities**							
Austria	-	-	23 958	-	23 958	-	23 958	-
Brazil	-	-	107 821	-	107 821	-	107 821	-
Finland	-	-	12 046	-	12 046	-	12 046	-
Italy	-	-	70 092	-	70 092	-	70 092	-
Sweden	-	-	63 659	-	63 659	-	63 659	-
BHL Total	-	-	277 576	-	277 576	-	277 576	-
BIL	**Special Voluntary Trust Fund for Facilitating Participation of Developing Country Parties and Small Island Developing States and Economies in Transition**							
Austria	-	-	25 925	-	25 925	-	25 925	-
Canada	-	-	44 477	-	44 477	-	44 477	-
European Union	-	-	60 500	-	60 500	-	60 500	-
Denmark	-	-	42 581	-	42 581	-	42 581	-
Finland	-	-	26 203	-	26 203	-	26 203	-
France	-	-	24 554	-	24 554	-	24 554	-
Ireland	-	-	12 493	-	12 493	-	12 493	-
Italy	-	-	36 936	-	36 936	-	36 936	-
Netherlands	-	-	240 140	-	240 140	-	240 140	-
Norway	-	-	74 875	-	74 875	-	74 875	-
Slovenia	-	-	3 874	-	3 874	-	3 874	-
Sweden	-	-	79 447	-	79 447	-	79 447	-
Switzerland	-	-	90 000	-	90 000	-	90 000	-
United Kingdom	-	-	94 390	-	94 390	-	94 390	-
BIL Total	-	-	856 395	-	856 395	-	856 395	-
BKL	**General Trust Fund for the Clean-up of Hotspots Following the Kosovo Conflicts and Preparation of Guidelines on Assessment and Remedial Measures for Post-conflict Environmental Damages.**							
Luxembourg	44 062	(44 062)	-	-	-	-	-	-
Netherlands	160 333	(160 333)	-	-	-	-	-	-
Switzerland	18 103	(18 103)	-	-	-	-	-	-
BKL Total	222 498	(222 498)	-	-	-	-	-	-
BLL	**General Trust Fund in Support of the UNEP/Habitat Balkans Task Force on Environment and Human Settlements.**							
Denmark	-	-	41 210	-	41 210	-	41 210	-
Germany	10 500	(10 500)	-	-	-	-	-	-
Netherlands	148 975	(148 975)	-	-	-	-	-	-

Countries/organizations	Unpaid pledges as at 1 January 2004	Adjustments to prior years' pledges and receipts	Pledges for 2004-2005	Revaluations	Net pledges	Collections for future years	Collections in 2004-2005 for 2004-2005 and prior years	Unpaid pledges for 2004-2005 and prior years
BLL Total	159 475	(159 475)	41 210	-	41 210	-	41 210	-
BTL	**General Trust Fund for the Conservation of European Bats (EUROBATS)**							
Albania	-	-	107	(4)	103	-	42	61
Belgium	-	-	29 153	(1 070)	28 083	-	28 083	-
Bulgaria	-	-	401	-	401	178	401	-
Croatia	-	-	1 032	(18)	1 014	-	1 014	-
Czech Republic	-	-	5 103	(26)	5 077	-	5 077	-
Denmark	-	-	19 605	(77)	19 528	-	19 528	-
Estonia	-	-	165	2	167	-	167	-
Finland	-	-	13 980	(483)	13 497	-	13 497	-
France	-	-	132 766	(2 761)	130 005	-	130 005	-
Georgia	73	-	106	(6)	100	-	1	172
Germany	-	-	132 766	-	132 766	-	132 766	-
Hungary	-	-	3 269	(27)	3 242	-	3 242	-
Ireland	-	-	8 641	(457)	8 184	-	8 184	-
Italy	-	-	3 105	-	3 105	-	-	3 105
Latvia	39	-	336	(3)	333	-	372	-
Lithuania	-	-	557	(3)	554	-	554	-
Luxembourg	-	-	2 097	11	2 108	-	2 108	-
Malta	-	-	385	(1)	384	189	384	-
Monaco	-	-	93	(2)	91	-	53	38
Netherlands	4	-	44 752	557	45 309	-	45 313	-
Norway	128	-	17 732	(174)	17 558	0	17 686	-
Poland	-	-	11 178	(255)	10 923	-	10 923	-
Portugal	-	-	12 377	(83)	12 294	-	12 294	-
Rep. of Moldova	-	-	40	(2)	38	15	38	-
Romania	-	-	1 567	46	1 613	-	1 613	-
Slovakia	-	-	1 260	(5)	1 255	-	1 255	-
Slovenia	-	-	1 128	(91)	1 037	-	1 037	-
Sweden	25	-	26 869	660	27 529	-	27 554	-
The former Yugoslav Rep. of Macedonia	-	-	160	(10)	150	-	1	149
Ukraine	2 668	-	1 214	(74)	1 140	-	3 808	-
United Kingdom	-	-	133 006	(951)	132 055	-	132 055	-
BTL Total	2 937	-	604 950	(5 307)	599 643	382	599 055	3 525
BYL	**General Trust Fund for the Convention on Biological Diversity**							
Afghanistan	840	-	1 082	-	1 082	-	-	1 922
Albania	441	-	790	-	790	-	441	790
Algeria	-	-	14 415	-	14 415	-	14 415	-
Angola	-	-	296	-	296	1 318	296	-
Antigua and Barbuda	-	-	494	-	494	313	494	-
Argentina	331 061	-	207 763	-	207 763	-	161 511	377 313
Armenia	20 329	-	395	-	395	-	11 443	9 281
Australia	-	-	317 773	-	317 773	166 165	317 773	-
Austria	-	-	178 269	-	178 269	89 658	178 269	-
Azerbaijan	2 337	-	889	-	889	-	3 226	-
Bahamas	-	-	2 468	-	2 468	1 357	2 468	-
Bahrain	20	-	4 741	-	4 741	3 131	4 761	-
Bangladesh	855	-	1 751	-	1 751	-	1 859	747
Barbados	-	-	1 875	-	1 875	1 044	1 875	-
Belarus	62 381	-	3 652	-	3 652	-	17 952	48 081
Belgium	-	-	216 974	-	216 974	-	111 204	105 770
Belize	-	-	197	-	197	104	197	-
Benin	-	-	395	-	395	-	5	390
Bhutan	-	-	197	-	197	104	197	-
Bolivia	-	-	1 678	-	1 678	-	-	1 678
Bosnia and Herzegovina	-	-	297	-	297	313	297	-

Countries/organizations	Unpaid pledges as at 1 January 2004	Adjustments to prior years' pledges and receipts	Pledges for 2004-2005	Revaluations	Net pledges	Collections for future years	Collections in 2004-2005 for 2004-2005 and prior years	Unpaid pledges for 2004-2005 and prior years
Botswana	-	-	2 172	-	2 172	1 253	2 172	-
Brazil	175 771	-	386 100	-	386 100	22 320	561 871	-
Bulgaria	-	-	2 962	-	2 962	-	2 962	-
Burkina Faso	331	-	395	-	395	-	-	726
Burundi	490	-	197	-	197	-	-	687
Cambodia	210	-	395	-	395	184	605	-
Cameroon	-	-	1 678	-	1 678	2 184	1 678	-
Canada	-	-	1 965 283	-	1 965 283	-	1 965 283	-
Cape Verde	2 454	-	1 083	-	1 083	-	-	3 537
Central African Republic	-	-	197	-	197	-	-	197
Chad	2 598	-	197	-	197	129	2 795	-
Chile	-	-	42 946	-	42 946	-	21 521	21 425
China	-	-	354 029	-	354 029	-	354 029	-
Colombia	195	-	35 134	-	35 134	132	35 329	-
Comoros	2 598	-	197	-	197	-	-	2 795
Congo	48	-	197	-	197	-	-	245
Dem. Rep. of the Congo	4 882	-	297	-	297	-	-	5 179
Cook Islands	271	-	197	-	197	-	369	99
Costa Rica	6 020	-	4 938	-	4 938	-	4 802	6 156
Côte d'Ivoire	1 631	-	989	-	989	-	-	2 620
Croatia	-	-	7 502	-	7 502	-	7 502	-
Cuba	17 667	-	7 210	-	7 210	-	-	24 877
Cyprus	-	-	7 602	-	7 602	-	7 602	-
Czech Republic	-	-	38 102	-	38 102	19 101	38 102	-
Denmark	-	-	144 816	-	144 816	-	144 816	-
Democratic People's Rep. of Korea	-	-	1 875	-	1 875	-	866	1 009
Djibouti	-	-	197	-	197	-	-	197
Dominica	-	-	197	-	197	-	67	130
Dominican Republic	8 161	-	5 728	-	5 728	-	10 038	3 851
Ecuador	-	-	4 342	-	4 342	420	4 342	-
Egypt	-	-	19 851	-	19 851	-	7 978	11 873
El Salvador	-	-	3 950	-	3 950	-	1 773	2 177
Equatorial Guinea	2 598	-	296	-	296	-	-	2 894
Eritrea	92	-	197	-	197	-	-	289
Estonia	-	-	2 172	-	2 172	1 253	2 172	-
Ethiopia	-	-	790	-	790	418	790	-
Fiji	-	-	790	-	790	-	768	22
Finland	-	-	104 153	-	104 153	55 632	104 153	-
France	-	-	1 233 513	-	1 233 513	629 382	1 233 513	-
Gabon	7 457	-	2 269	-	2 269	26 266	9 726	-
Gambia	-	-	197	-	197	-	197	-
Georgia	41 653	-	789	-	789	-	401	42 041
Germany	-	-	1 819 269	-	1 819 269	-	1 819 269	-
Ghana	462	-	888	-	888	-	-	1 350
Greece	-	-	105 530	-	105 530	-	53 090	52 440
Grenada	-	-	197	-	197	-	98	99
Guatemala	2 467	-	5 627	-	5 627	3 131	8 094	-
Guinea	-	-	592	-	592	-	-	592
Guinea-Bissau	2 119	-	197	-	197	-	-	2 316
Guyana	-	-	197	-	197	-	197	-
Haiti	1 857	-	494	-	494	-	197	2 154
Honduras	1 574	-	987	-	987	-	-	2 561
Hungary	-	-	24 287	-	24 287	13 108	24 287	-
Iceland	-	-	6 614	-	6 614	3 549	6 614	-
India	101	-	75 243	-	75 243	-	75 344	-
Indonesia	18 495	-	33 750	-	33 750	-	38 195	14 050

Countries/organizations	Unpaid pledges as at 1 January 2004	Adjustments to prior years' pledges and receipts	Pledges for 2004-2005	Revaluations	Net pledges	Collections for future years	Collections in 2004-2005 for 2004-2005 and prior years	Unpaid pledges for 2004-2005 and prior years
Iran (Islamic Republic of)	25 153	-	42 325	-	42 325	-	51 944	15 534
Ireland	-	-	63 588	-	63 588	36 531	63 588	-
Israel	-	-	87 083	-	87 083	-	87 083	-
Italy	-	-	982 203	-	982 203	-	982 203	-
Jamaica	370	-	1 186	-	1 186	-	1 545	11
Japan	-	-	3 382 962	-	3 382 962	-	3 382 962	-
Jordan	-	-	1 876	-	1 876	-	788	1 088
Kazakhstan	27 559	-	5 232	-	5 232	-	32 559	232
Kenya	20	-	1 678	-	1 678	918	1 698	-
Kiribati	-	-	197	-	197	79	197	-
Republic of Korea	79 169	-	360 020	-	360 020	-	342 000	97 189
Kuwait	-	-	16 029	-	16 029	-	16 029	-
Kyrgyzstan	-	-	197	-	197	-	-	197
Lao People's Dem. Rep.	-	-	197	-	197	89	197	-
Latvia	565	-	2 469	-	2 469	16	3 034	-
Lebanon	1 110	-	3 557	-	3 557	-	3 485	1 182
Lesotho	-	-	197	-	197	-	98	99
Liberia	435	-	197	-	197	-	-	632
Libyan Arab Jamahiriya	19 939	-	19 659	-	19 659	-	22 982	16 616
Liechtenstein	-	-	1 086	-	1 086	-	1 086	-
Lithuania	-	-	4 049	-	4 049	2 484	4 049	-
Luxembourg	-	-	15 499	-	15 499	-	15 499	-
Madagascar	266	-	592	-	592	-	561	297
Malawi	543	-	296	-	296	79	839	-
Malaysia	-	-	43 232	-	43 232	21 173	43 232	-
Maldives	-	-	197	-	197	-	157	40
Mali	-	-	395	-	395	-	331	64
Malta	-	-	2 862	-	2 862	-	2 862	-
Marshall Islands	-	-	197	-	197	-	98	99
Mauritania	1 429	-	197	-	197	-	-	1 626
Mauritius	-	-	2 171	-	2 171	1 148	2 171	-
Mexico	26 752	-	293 279	-	293 279	-	306 357	13 674
Micronesia	-	-	197	-	197	103	197	-
Monaco	-	-	691	-	691	610	691	-
Mongolia	-	-	197	-	197	-	98	99
Morocco	7 807	-	8 984	-	8 984	-	-	16 791
Mozambique	183	-	197	-	197	-	-	380
Myanmar	925	-	1 751	-	1 751	-	2 676	-
Namibia	-	-	1 283	-	1 283	626	1 283	-
Nauru	2 718	-	197	-	197	-	-	2 915
Nepal	-	-	790	-	790	507	790	-
Netherlands	19	-	338 403	-	338 403	-	338 412	10
New Zealand	-	-	45 604	-	45 604	23 067	45 604	-
Nicaragua	-	-	197	-	197	104	197	-
Niger	2 454	-	197	-	197	-	-	2 651
Nigeria	12 016	-	10 854	-	10 854	4 384	22 870	-
Niue Island	1	-	197	-	197	1	99	99
Norway	-	-	130 812	-	130 812	-	130 812	-
Oman	-	-	12 934	-	12 934	7 306	12 934	-
Pakistan	262	-	11 450	-	11 450	5 746	11 712	-
Palau	-	-	197	-	197	311	197	-
Panama	1 665	-	3 653	-	3 653	-	2 740	2 578
Papua New Guinea	-	-	888	-	888	-	-	888
Paraguay	7 502	-	2 763	-	2 763	-	-	10 265
Peru	36 548	-	20 726	-	20 726	-	-	57 274
Philippines	3 773	-	19 250	-	19 250	-	11 407	11 616

Countries/organizations	Unpaid pledges as at 1 January 2004	Adjustments to prior years' pledges and receipts	Pledges for 2004-2005	Revaluations	Net pledges	Collections for future years	Collections in 2004-2005 for 2004-2005 and prior years	Unpaid pledges for 2004-2005 and prior years
Poland	-	-	82 845	-	82 845	48 117	82 845	-
Portugal	42 723	-	92 009	-	92 009	1 026	134 732	-
Province of Quebec, Canada	-	-	400 000	-	400 000	200 000	399 999	1
Republic of Moldova	17 571	-	296	-	296	-	6 658	11 209
Qatar	-	-	9 681	-	9 681	6 680	9 681	-
Romania	-	-	11 650	-	11 650	-	11 650	-
Russian Federation	-	-	227 034	-	227 034	-	227 034	-
Rwanda	-	-	197	-	197	190	197	-
Saint Kitts and Nevis	-	-	197	-	197	104	197	-
Saint Lucia	-	-	395	-	395	-	388	7
Saint Vincent	1 769	-	197	-	197	-	-	1 966
The former Yugoslav Rep. of Macedonia	-	-	1 185	-	1 185	-	591	594
Western Samoa	-	-	197	-	197	79	197	-
San Marino	-	-	494	-	494	-	494	-
Sao Tome & Principe	271	-	197	-	197	-	-	468
Saudi Arabia	101 808	-	125 114	-	125 114	-	156 376	70 546
Senegal	-	-	987	-	987	4 023	987	-
Seychelles	-	-	395	-	395	705	395	-
Sierra Leone	-	-	197	-	197	-	4	193
Singapore	-	-	77 100	-	77 100	40 483	77 100	-
Slovakia	-	-	9 281	-	9 281	5 323	9 281	-
Slovenia	-	-	16 091	-	16 091	8 559	16 091	-
Solomon Islands	2 119	-	197	-	197	-	-	2 316
South Africa	-	-	69 078	-	69 078	30 478	69 078	-
Spain	-	-	497 427	-	497 427	-	497 427	-
Sri Lanka	1 440	-	3 258	-	3 258	-	4 698	-
Sudan	4 588	-	1 357	-	1 357	-	-	5 945
Suriname	1 522	-	296	-	296	-	-	1 818
Swaziland	367	-	395	-	395	209	762	-
Sweden	-	-	199 878	-	199 878	-	199 878	-
Switzerland	-	-	243 921	-	243 921	124 912	243 921	-
Syrian Arab Republic	-	-	11 640	-	11 640	(1)	11 640	-
Tajikistan	92	-	197	-	197	67	289	-
United Rep. of Tanzania	-	-	988	-	988	18 745	988	-
Thailand	-	-	47 214	-	47 214	21 814	47 214	-
Togo	271	-	197	-	197	-	272	196
Tonga	-	-	197	-	197	202	197	-
Trinidad and Tobago	-	-	3 753	-	3 753	1 955	3 753	-
Tunisia	2 774	-	6 121	-	6 121	3 340	8 895	-
Turkey	-	-	80 146	-	80 146	-	80 146	-
Turkmenistan	7 804	-	790	-	790	-	7 527	1 067
Tuvalu	92	-	197	-	197	-	-	289
Uganda	-	-	1 086	-	1 086	-	409	677
Ukraine	-	-	9 079	-	9 079	-	-	9 079
United Arab Emirates	-	-	43 149	-	43 149	-	43 129	20
United Kingdom	-	-	1 151 507	-	1 151 507	-	1 151 507	-
United States of America	-	-	200 000	-	200 000	-	200 000	-
Uruguay	19 827	-	12 629	-	12 629	-	-	32 456
Uzbekistan	11 987	-	2 468	-	2 468	-	2 468	11 987
Vanuatu	-	-	197	-	197	-	2	195
Venezuela	42 206	-	37 407	-	37 407	-	62 694	16 919
Viet Nam	-	-	3 654	-	3 654	-	1 376	2 278
Yemen	5 241	-	1 185	-	1 185	-	-	6 426
Yugoslavia	1 849	-	3 850	-	3 850	-	1 849	3 850
Zambia	563	-	395	-	395	886	958	-
Zimbabwe	2 931	-	1 481	-	1 481	-	3 719	693

Countries/organizations	Unpaid pledges as at 1 January 2004	Adjustments to prior years' pledges and receipts	Pledges for 2004-2005	Revaluations	Net pledges	Collections for future years	Collections in 2004-2005 for 2004-2005 and prior years	Unpaid pledges for 2004-2005 and prior years
European Union	-	-	384 428	-	384 428	202 048	384 428	-
BYL Total	1 249 464	-	17 439 201	-	17 439 201	1 867 195	17 498 764	1 189 901
BZL	**General Trust Fund for Voluntary Contributions to Facilitate the Participation of Parties in the Process of the Convention on Biological Diversity**							
Austria	-	-	27 153	-	27 153	-	27 153	-
Canada		-	35 850	-	35 850	-	35 850	-
Denmark	40 000	(40 000)	115 123	-	115 123	-	115 122	1
Finland	-	-	144 152	-	144 152	-	144 152	-
Germany	-	-	155 742	-	155 742	-	155 741	1
Ireland	-	-	110 318	-	110 318	-	110 318	-
Italy	-	-	388 837	-	388 837	-	388 837	-
Japan	-	-	60 000	-	60 000	-	60 000	-
Norway	-	-	81 395	-	81 395	-	81 395	-
Spain	-	-	37 532	-	37 532	-	37 532	-
Sweden	-	(7 170)	236 237	-	236 237	-	229 067	-
Switzerland	-	-	129 975	-	129 975	-	129 975	-
Thailand	-	-	113 000	-	113 000	-	113 000	-
The Christensen Fund	-	-	89 700	-	89 700	-	89 700	-
United Kingdom	-	-	458 041	-	458 041	-	458 041	-
European Union	-	-	106 317	-	106 317	-	106 317	-
BZL Total	40 000	(47 170)	2 289 372	-	2 289 372	-	2 282 200	2
CRL	**Regional Trust Fund for the Implementation of the Action Plan for the Caribbean Environment Programme**							
Anguilla	19 390	-	20 639	-	20 639	-	40 029	-
Antigua and Barbuda	141 668	-	20 639	-	20 639	-	-	162 307
Aruba	42 630	-	18 819	-	18 819	-	-	61 449
Bahamas	-	-	20 639	-	20 639	-	12 848	7 791
Barbados	9 322	-	11 317	-	11 317	-	20 639	-
Belize	28 180	-	18 819	-	18 819	-	46 996	3
British Virgin Islands	5 940	-	12 182	-	12 182	-	18 122	-
Cayman Islands	5 589	-	11 457	-	11 457	-	-	17 046
Colombia	16 845	12 000	37 874	-	37 874	504	66 719	-
Costa Rica	24 467	-	22 455	-	22 455	-	-	46 922
Cuba	82 165	-	19 883	-	19 883	-	-	102 048
Dominica	28 712	-	20 639	-	20 639	-	18 644	30 707
Dominican Republic	188 300	-	24 274	-	24 274	-	-	212 574
France	-	-	470 503	-	470 503	-	470 503	-
Grenada	124 858	-	20 639	-	20 639	-	-	145 497
Guatemala	192 322	-	22 456	-	22 456	-	-	214 778
Guyana	85 190	-	20 639	-	20 639	-	-	105 829
Haiti	28 712	-	20 639	-	20 639	-	-	49 351
Honduras	59 990	-	20 639	-	20 639	-	-	80 629
Jamaica	21 912	-	30 602	-	30 602	-	-	52 514
Mexico	44 906	-	80 000	-	80 000	-	78 693	46 213
Ministry of Agriculture, Trade and the Environment		-	2 835	-	2 835	-	2 835	-
Montserrat	-	-	2 700	-	2 700	-	2 700	-
Natural Resources Secretariat	-	-	5 103	-	5 103	-	2 640	2 463
Netherlands Antilles	35 860	-	20 639	-	20 639	-	-	56 499
Nicaragua	110 500	-	20 639	-	20 639	-	-	131 139
Panama	7 637	-	22 456	-	22 456	-	300	29 793
Saint Kitts and Nevis	2 700	-	12 015	-	12 015	-	14 715	-
Saint Lucia	24 180	-	18 819	-	18 819	-	24 146	18 853
Saint Vincent	53 180	-	18 839	-	18 839	-	65 684	6 335
Suriname	68 739	-	20 639	-	20 639	-	-	89 378
Trinidad and Tobago	23 769	-	24 274	-	24 274	-	35 617	12 426
Turks and Caicos	-	-	4 860	-	4 860	-	4 860	-
United States of America	-	-	900 000	-	900 000	-	900 000	-

Countries/organizations	Unpaid pledges as at 1 January 2004	Adjustments to prior years' pledges and receipts	Pledges for 2004-2005	Revaluations	Net pledges	Collections for future years	Collections in 2004-2005 for 2004-2005 and prior years	Unpaid pledges for 2004-2005 and prior years
Venezuela	549 871	-	281 574	-	281 574	-	690 638	140 807
CRL Total	2 027 534	12 000	2 301 145	-	2 301 145	504	2 517 328	1 823 351
CTL	**Trust Fund for the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES)**							
Afghanistan	-	-	844	-	844	-	844	-
Albania	-	-	282	-	282	234	282	-
Algeria	-	-	6 562	-	6 562	-	6 562	-
Antigua and Barbuda	1 385	-	188	(5)	183	-	(1)	1 569
Argentina	110 124	-	107 706	(1 967)	105 739	-	24 302	191 561
Australia	-	-	152 514	-	152 514	77 696	152 514	-
Austria	-	-	88 772	-	88 772	-	88 772	-
Azerbaijan	-	-	374	-	374	-	187	187
Bahamas	-	-	1 124	-	1 124	731	1 124	-
Bangladesh	504	-	938	(2)	936	-	-	1 440
Barbados	-	-	844	-	844	372	844	-
Belarus	14 800	-	1 782	(139)	1 643	-	6 782	9 661
Belgium	-	-	105 832	-	105 832	-	105 832	-
Belize	101	-	94	1	95	-	196	-
Benin	101	-	188	-	188	35	289	-
Bhutan	47	-	94	-	94	-	141	-
Bolivia	963	-	750	(17)	733	-	-	1 696
Botswana	-	-	938	-	938	469	938	-
Brazil	240 825	-	224 038	(3 024)	221 014	-	102 217	359 622
Brunei Darussalam	-	-	3 094	-	3 094	-	3 094	-
Bulgaria	1 074	-	1 218	34	1 252	-	2 326	-
Burkina Faso	-	-	188	-	188	4 652	188	-
Burundi	3 594	-	94	(2)	92	-	-	3 686
Cambodia	-	-	188	-	188	-	-	188
Cameroon	5 309	-	844	67	911	-	6 220	-
Canada	-	-	239 786	-	239 786	-	239 786	-
Central African Republic	1 503	-	94	(1)	93	-	1 549	47
Chad	3 837	-	94	(2)	92	-	1	3 928
Chile	4 533	-	19 872	-	19 872	-	24 405	-
China	-	-	143 608	-	143 608	-	143 608	-
Colombia	7 093	-	18 842	-	18 842	83	25 935	-
Comoros	4 227	-	94	(2)	92	-	1	4 318
Congo	-	-	94	-	94	-	40	54
Dem. Rep. of the Congo	-	-	374	-	374	155	374	-
Costa Rica	-	-	1 874	-	1 874	72 524	1 874	-
Côte d'Ivoire	1 575	-	844	(22)	822	-	-	2 397
Croatia	-	-	3 656	-	3 656	-	3 656	-
Cuba	1 406	-	2 812	-	2 812	-	1 406	2 812
Cyprus	-	-	3 562	-	3 562	-	3 562	-
Czech Republic	-	-	19 030	-	19 030	-	19 030	-
Denmark	-	-	70 210	-	70 210	-	70 210	-
Djibouti	3 203	-	94	(2)	92	-	1	3 294
Dominica	-	-	94	-	94	291	94	-
Dominican Republic	6 801	-	2 156	76	2 232	-	7 955	1 078
Ecuador	2 238	-	2 344	-	2 344	-	4 582	-
Egypt	3 796	-	7 592	-	7 592	-	-	11 388
El Salvador	5 662	-	1 688	(29)	1 659	-	-	7 321
Equatorial Guinea	3 227	-	94	5	99	1 147	3 326	-
Eritrea	-	-	94	-	94	-	94	-
Estonia	-	-	938	-	938	586	938	-
Ethiopia	-	-	374	-	374	-	354	20
Fiji	-	-	374	-	374	-	187	187
Finland	-	-	48 932	-	48 932	-	48 932	-

Countries/organizations	Unpaid pledges as at 1 January 2004	Adjustments to prior years' pledges and receipts	Pledges for 2004-2005	Revaluations	Net pledges	Collections for future years	Collections in 2004-2005 for 2004-2005 and prior years	Unpaid pledges for 2004-2005 and prior years
France	-	-	606 120	-	606 120	-	606 120	-
Gabon	7 658	-	1 312	(37)	1 275	-	(1)	8 934
Gambia	-	-	94	-	94	1 398	94	-
Georgia	18 009	-	468	(17)	451	-	946	17 514
Germany	-	-	915 740	-	915 740	-	915 740	-
Ghana	-	-	468	-	468	-	234	234
Greece	-	-	50 526	-	50 526	-	50 526	-
Grenada	145	-	94	(2)	92	-	1	236
Guatemala	3 271	-	2 530	(22)	2 508	-	5 779	-
Guinea	3 744	-	282	(7)	275	-	-	4 019
Guinea-Bissau	2 063	-	94	(2)	92	-	-	2 155
Guyana	-	-	94	-	94	-	47	47
Honduras	27	-	468	-	468	-	-	495
Hungary	-	-	11 248	-	11 248	900	11 248	-
Iceland	-	-	3 094	-	3 094	-	3 094	-
India	15 983	-	31 966	-	31 966	-	47 929	20
Indonesia	-	-	18 748	-	18 748	-	18 142	606
Iran (Islamic Republic of)	123 225	-	25 498	(393)	25 105	-	89 531	58 799
Ireland	-	-	27 560	-	27 560	17 081	27 560	-
Israel	-	-	38 902	-	38 902	-	38 902	-
Italy	-	-	474 766	-	474 766	-	474 766	-
Jamaica	-	-	374	-	374	-	374	-
Japan	-	-	1 829 396	-	1 829 396	-	1 829 396	-
Jordan	-	-	750	-	750	-	750	-
Kazakhstan	1 005	-	2 624	(2)	2 622	-	1 474	2 153
Kenya	-	-	750	-	750	375	750	-
Kuwait	-	-	13 780	-	13 780	-	13 780	-
Lao People's Dem. Rep.	-	-	75	-	75	-	-	75
Latvia	-	-	938	-	938	1 287	938	-
Liberia	1 595	-	94	(5)	89	-	-	1 684
Liechtenstein	-	-	562	-	562	-	562	-
Lithuania	-	-	1 594	-	1 594	-	1 594	-
Lesotho	-	-	94	-	94	49	94	-
Luxembourg	-	-	7 500	-	7 500	-	7 500	-
Libyan Arab Jamahiriya	-	-	16 221	-	16 221	-	-	16 221
Madagascar	-	-	282	-	282	2 049	282	-
Malawi	1 747	-	188	(2)	186	-	1 839	94
Malaysia	-	-	22 028	-	22 028	-	22 028	-
Mali	2 705	-	188	(5)	183	-	-	2 888
Malta	-	-	1 406	-	1 406	-	1 406	-
Mauritania	1 148	-	94	(2)	92	-	1	1 239
Mauritius	-	-	1 032	-	1 032	-	1 032	-
Mexico	-	-	101 802	-	101 802	5 942	101 802	-
Monaco	-	-	374	-	374	-	374	-
Mongolia	-	-	94	-	94	112	94	-
Morocco	7 753	-	4 124	(100)	4 024	-	-	11 777
Mozambique	-	-	94	-	94	-	94	-
Myanmar	527	-	938	-	938	-	1 465	-
Namibia	-	-	656	-	656	-	656	-
Nepal	400	-	374	(10)	364	-	-	764
Netherlands	-	-	162 920	-	162 920	-	81 460	81 460
New Zealand	-	-	22 592	-	22 592	-	22 592	-
Nicaragua	-	-	94	-	94	-	44	50
Niger	3 929	-	94	(5)	89	-	-	4 018
Nigeria	168	-	6 374	-	6 374	-	6 542	-
Norway	-	-	60 556	-	60 556	-	60 556	-

Countries/organizations	Unpaid pledges as at 1 January 2004	Adjustments to prior years' pledges and receipts	Pledges for 2004-2005	Revaluations	Net pledges	Collections for future years	Collections in 2004-2005 for 2004-2005 and prior years	Unpaid pledges for 2004-2005 and prior years
Pakistan	480	-	5 718	-	5 718	200	6 198	-
Palau	-	-	67	-	67	-	67	-
Panama	-	-	1 688	-	1 688	-	1 272	416
Papua New Guinea	1 885	-	562	(17)	545	-	-	2 430
Paraguay	2 596	-	1 500	(34)	1 466	-	-	4 062
Peru	8 363	-	11 062	203	11 265	-	16 292	3 336
Philippines	-	-	9 374	-	9 374	1 278	9 374	-
Poland	-	-	35 434	-	35 434	-	35 434	-
Portugal	-	-	43 308	-	43 308	-	43 308	-
Qatar	-	-	3 188	-	3 188	-	3 188	-
Republic of Korea	41 756	-	172 512	-	172 512	-	214 268	-
Rep. of Moldova	31	-	188	-	188	-	125	94
Romania	-	-	5 436	-	5 436	-	5 436	-
Russian Federation	-	-	112 488	-	112 488	-	112 488	-
Rwanda	101	-	94	-	94	-	195	-
Saint Kitts and Nevis	47	-	94	-	94	-	94	47
Saint Lucia	148	-	188	-	188	-	213	123
Saint Vincent	142	-	94	(2)	92	-	1	233
Sao Tome & Principe	92	-	94	-	94	-	-	186
Saudi Arabia	25 966	-	51 932	-	51 932	-	77 898	-
Senegal	-	-	468	-	468	1 323	468	-
Seychelles	-	-	188	-	188	-	-	188
Sierra Leone	47	-	94	-	94	-	-	141
Singapore	-	-	36 840	-	36 840	-	36 840	-
Slovakia	-	-	4 030	-	4 030	-	4 030	-
Slovenia	-	-	7 592	-	7 592	-	7 592	-
Somalia	3 837	-	94	(2)	92	-	1	3 928
South Africa	-	-	38 246	-	38 246	28 502	38 246	-
Spain	-	-	236 106	-	236 106	-	236 106	-
Sri Lanka	-	-	1 500	-	1 500	-	1 500	-
Sudan	4 632	-	562	(17)	545	-	-	5 177
Suriname	3 000	-	188	(10)	178	-	-	3 178
Swaziland	1 675	-	188	(2)	186	-	1 861	-
Sweden	-	-	96 246	-	96 246	-	96 246	-
Switzerland	-	-	119 424	-	119 424	-	119 424	-
Syrian Arab Republic	-	-	13 392	-	13 392	-	13 392	-
United Rep. of Tanzania	-	-	374	-	374	-	374	-
Thailand	-	-	27 560	-	27 560	-	27 560	-
The former Yugoslav Rep. of Macedonia	-	-	562	-	562	-	-	562
Togo	3 328	-	94	(2)	92	-	139	3 281
Trinidad and Tobago	-	-	1 500	-	1 500	-	1 500	-
Tunisia	1 118	-	2 812	-	2 812	-	2 816	1 114
Turkey	3	-	41 246	-	41 246	-	41 249	-
Uganda	-	-	468	-	468	1 141	468	-
Ukraine	25 070	-	4 968	(464)	4 504	-	28 103	1 471
United Arab Emirates	9 468	-	18 956	-	18 956	-	28 384	40
United Kingdom	-	-	518 942	-	518 942	-	518 942	-
United States of America	-	-	2 062 268	-	2 062 268	56 598	2 062 268	-
Uruguay	7 972	-	7 500	90	7 590	-	3 751	11 811
Uzbekistan	11 351	-	1 032	(61)	971	-	1 032	11 290
Vanuatu	14	-	94	-	94	-	61	47
Venezuela	45 129	-	19 498	423	19 921	-	56 389	8 661
Viet Nam	-	-	1 500	-	1 500	-	1 500	-
Yemen	2 354	-	562	(24)	538	-	1	2 891
Yugoslavia	-	-	1 874	-	1 874	-	-	1 874
Zambia	-	-	188	-	188	-	188	-

Countries/organizations	Unpaid pledges as at 1 January 2004	Adjustments to prior years' pledges and receipts	Pledges for 2004-2005	Revaluations	Net pledges	Collections for future years	Collections in 2004-2005 for 2004-2005 and prior years	Unpaid pledges for 2004-2005 and prior years
Zimbabwe	375	-	750	-	750	-	1 105	20
CTL Total	824 010	-	9 483 165	(5 561)	9 477 604	277 210	9 413 077	888 537
DUL	**GTF to Support the Activities of the Dams and Development Unit to Coordinate Follow-up to the World Commission on Dams**							
Germany	-	-	487 722	-	487 722	-	487 722	-
Netherlands	552 434	(573 930)	300 000	21 496	321 496	-	300 000	-
Sweden	-	-	537 869	-	537 869	-	537 869	-
Switzerland	-	-	253 829	-	253 829	-	253 829	-
DUL Total	552 434	(573 930)	1 579 420	21 496	1 600 916	-	1 579 420	-
EAL	**Regional Seas Trust Fund for the Eastern African Region**							
Comoros	211 500	-	-	-	-	-	-	211 500
Kenya	567 297	-	45 302	-	45 302	-	90 604	521 995
Madagascar	238 352	-	-	-	-	-	-	238 352
Mauritius	333 010	-	30 201	-	30 201	-	60 201	303 010
Mozambique	634 520	-	-	-	-	-	-	634 520
Seychelles	71 569	-	-	-	-	-	-	71 569
Somalia	184 300	-	-	-	-	-	-	184 300
South Africa	37 500	-	37 500	-	37 500	-	75 000	-
United Rep. of Tanzania	634 520	-	-	-	-	-	-	634 520
EAL Total	2 912 568	-	113 003	-	113 003	-	225 805	2 799 766
EBL	**General Trust Fund for Implementing National Biodiversity Strategies and Action Plans**							
Finland		-	36 350	-	36 350	-	36 350	-
Hungary	-	-	15 000	-	15 000	-	15 000	-
Netherlands	107 871	(107 871)	107 871	-	107 871	-	107 871	-
Switzerland		-	150 000	-	150 000	-	150 000	-
European Union	21 765	(21 765)	-	-	-	-	-	-
EBL Total	129 636	(129 636)	309 221	-	309 221	-	309 221	-
ESL	**Regional Trust Fund for the Implementation of the Action Plan for the Protection and Development of the Marine Environment and Coastal Areas of East Asian Seas**							
Australia	20 000	-	40 000	-	40 000	-	-	60 000
Cambodia	5 000	-	10 000	-	10 000	-	15 000	-
China	-	-	60 000	-	60 000	-	60 000	-
Indonesia	60 000	-	40 000	-	40 000	-	60 000	40 000
Malaysia	-	-	37 400	-	37 400	-	37 400	-
Philippines	55 571	-	50 000	-	50 000	-	53 990	51 581
Singapore	-	-	20 000	-	20 000	-	20 000	-
Republic of Korea	-	-	30 000	-	30 000	-	16 000	14 000
Thailand	41 800	-	41 800	-	41 800	-	62 700	20 900
Viet Nam	21 000	-	14 000	-	14 000	-	-	35 000
ESL Total	203 371	-	343 200	-	343 200	-	325 090	221 481
ETL	**Trust Fund for the Environmental Training Network in Latin America and the Caribbean**							
Argentina	-	-	10 170	-	10 170	-	10 170	-
Bolivia	25 000	-	-	-	-	-	-	25 000
Brazil	-	-	30 086	-	30 086	-	30 086	-
Costa Rica	17 458	-	-	-	-	-	-	17 458
Cuba	35 000	-	10 000	-	10 000	-	10 000	35 000
Dominican Republic	15 000	-	-	-	-	-	-	15 000
Ecuador	-	-	10 400	-	10 400	-	10 400	-
El Salvador	30 000	-	-	-	-	-	-	30 000
Guatemala	-	-	13 600	-	13 600	-	13 600	-
Honduras	30 000	-	-	-	-	-	-	30 000
Mexico	-	-	71 593	-	71 593	48 284	71 593	-
Nicaragua	30 000	-	-	-	-	-	-	30 000
Paraguay	2 029	-	-	-	-	-	-	2 029
Peru	47 566	-	-	-	-	-	-	47 566
Venezuela		-	38 921	-	38 921	-	38 921	-
ETL Total	232 053	-	184 770	-	184 770	48 284	184 770	232 053

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FIL	**General Trust Fund to Support the Activities of the UNEP Financial Services Initiative on the Environment**							
Abbey National	-	-	7 500	-	7 500	-	7 500	-
ABN AMRO Asset Management Holding N.V.	-	-	35 000	-	35 000	-	35 000	-
ABN AMRO NV	-	-	1 189	-	1 189	-	1 189	-
Actis	-	-	6 000	-	6 000	-	6 000	-
Acuity Investment Management Inc.	-	-	3 000	-	3 000	-	3 000	-
Algemene Spaarbank Voor Nederland	-	-	6 000	-	6 000	-	6 000	-
Australia & New Zealand Banking Group Limited (ANZ)	-	-	14 978	-	14 978	-	14 978	-
AXA-Group Management Services	-	-	7 482	-	7 482	-	7 482	-
Banca Comerciala Romana	-	-	6 000	-	6 000	-	6 000	-
Banca Internacional d'Andorra -Banca Mora	-	-	978	-	978	-	978	-
Banca Monte dei Paschi di Siena S.p.A.	-	-	7 500	-	7 500	-	7 500	-
Banco Africano de Investimentos	-	-	3 000	-	3 000	-	3 000	-
Banco Bilbao Viscaya (BBVA) Group	-	-	29 965	-	29 965	-	29 965	-
Banco de la Nacion Argentina, Suberenciade Comercio Exterior	-	-	7 000	-	7 000	-	7 000	-
Banco Nacional de Desenvolvimento Economico e Social (BNDES)	-	-	1 000	-	1 000	-	1 000	-
Bank Sarasin & Cle AG	-	-	7 500	-	7 500	-	7 500	-
Bank of Cyprus	-	-	3 000	-	3 000	-	3 000	-
Bank of Montreal	-	-	15 000	-	15 000	-	15 000	-
Bank of Shanghai	-	-	3 000	-	3 000	-	3 000	-
Bank of Tokyo - Mitsubishi Ltd	-	-	29 990	-	29 990	-	29 990	-
BNP Paribas Asset Management	-	-	15 000	-	15 000	-	15 000	-
Caisse des depots et consignations	-	-	15 000	-	15 000	-	15 000	-
Caixa d'Estalvis Pensions de Barcelona "la Caixa"	-	-	15 000	-	15 000	-	15 000	-
Calvert Group	-	-	15 000	-	15 000	-	15 000	-
Citibank N.A.	-	-	15 000	-	15 000	-	15 000	-
Commerzbank AG	-	-	2 485	-	2 485	-	2 485	-
Corporacion Andina de Fomento (CAF)	-	-	15 000	-	15 000	-	15 000	-
Credit Andorra	-	-	3 000	-	3 000	-	3 000	-
Croatian Bank for Reconstruction and Development	-	-	6 000	-	6 000	-	6 000	-
Degussa Bank GmbH	-	-	3 000	-	3 000	-	3 000	-
Den Norske Bank ASA	-	-	3 000	-	3 000	-	3 000	-
Deutsche Bank AG	-	-	21 968	-	21 968	-	21 968	-
Development Bank of Japan	-	-	7 500	-	7 500	-	7 500	-
Development Bank of Philippines	-	-	3 000	-	3 000	-	3 000	-
Development Bank of Southern Africa	-	-	7 500	-	7 500	-	7 500	-
Dexia	-	-	15 000	-	15 000	-	15 000	-
Desjardins Group	-	-	2 980	-	2 980	-	2 980	-
Domini Social Investments LLC	-	-	1 875	-	1 875	-	1 875	-
Dresdner Bank AG	-	-	30 000	-	30 000	-	30 000	-
EFG Eurobank Ergasias S.A.	-	-	15 000	-	15 000	-	15 000	-
Emporiki Bank	-	-	3 000	-	3 000	-	3 000	-
Export Development Canada	-	-	7 500	-	7 500	-	7 500	-
Export-Import Bank of Korea	-	-	15 000	-	15 000	-	15 000	-
F&C Asset Management	-	-	15 000	-	15 000	-	15 000	-
Financial Institution Initiative (FII)	-	-	201 200	-	201 200	-	201 200	-
Folksam	-	-	7 474	-	7 474	-	7 474	-
Friends' Provident Life and Pension Limited	-	-	7 500	-	7 500	-	7 500	-

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Garant	-	-	3 000	-	3 000	-	3 000	-
Groupama Asset Management	-	-	10 000	-	10 000	-	10 000	-
Grupo Santander	-	-	14 960	-	14 960	-	14 960	-
Helvetia Patria Versicherungen	-	-	7 500	-	7 500	-	7 500	-
Henderson Global Investors	-	-	15 000	-	15 000	-	15 000	-
HSBC Holdings plc	-	-	29 960	-	29 960	-	29 960	-
HSH Nordbank AG	-	-	30 000	-	30 000	-	30 000	-
Hyundai Marine and Fire Insurance Co. Ltd.	-	-	7 500	-	7 500	-	7 500	-
Insurance Australia Group Limited	-	-	14 960	-	14 960	-	14 960	-
Interpolis	-	-	7 500	-	7 500	-	7 500	-
Japan Bank for International Cooperation (JBIC)	-	-	15 000	-	15 000	-	15 000	-
KPA AB	-	-	7 500	-	7 500	-	7 500	-
Kommunalkredit Public Consulting GmbH	-	-	5 976	-	5 976	-	5 976	-
Kreditanstalt Fur Wiederaufbau (KFW)	-	-	15 000	-	15 000	-	15 000	-
Kreisparkasse Goeppingen	-	-	3 000	-	3 000	-	3 000	-
Land Bank of the Philippines	-	-	2 000	-	2 000	-	2 000	-
Landesbank Baden - Wurttemberg	-	-	15 000	-	15 000	-	15 000	-
Landsbanki Islands hf.	-	-	5 974	-	5 974	-	5 974	-
Lansforsakringar	-	-	7 500	-	7 500	-	7 500	-
Lloyds TSB Group	-	-	14 968	-	14 968	-	14 968	-
Lombard Odier Darier Hentsch & Cle	-	-	7 500	-	7 500	-	7 500	-
Mapfre Mutualidad de Seguros y Resascr Pozuelo de Alarcon Majadahanda	-	-	7 500	-	7 500	-	7 500	-
Medibank Private Ltd.	-	-	7 500	-	7 500	-	7 500	-
Members and Education Credit Union Ltd (MECU)	-	-	2 982	-	2 982	-	2 982	-
Mitsui Sumitomo Insurance Co., Inc.	-	-	15 000	-	15 000	-	15 000	-
MPS Banca Per L'Impreza	-	-	1 000	-	1 000	-	1 000	-
National Australia Bank	-	-	14 960	-	14 960	-	14 960	-
Nedbank Ltd	-	-	7 500	-	7 500	-	7 500	-
Netherlands Development Finance Company	-	-	2 990	-	2 990	-	2 990	-
Nikko Asset Management Co. Ltd	-	-	7 500	-	7 500	-	7 500	-
Nikko Cordial Corporation	-	-	15 000	-	15 000	-	15 000	-
Nordea AB	-	-	30 000	-	30 000	-	30 000	-
OTP Fund Management	-	-	3 000	-	3 000	-	3 000	-
Prudential Plc	-	-	15 000	-	15 000	-	15 000	-
PTBank Negara Indonesia	-	-	3 000	-	3 000	-	3 000	-
QBE Insurance Group Ltd	-	-	7 500	-	7 500	-	7 500	-
Rabobank Netherlands	-	-	14 992	-	14 992	-	14 992	-
Reiffeisen Zentralbank Austria AG	-	-	7 500	-	7 500	-	7 500	-
Royal Bank of Scotland Group	-	-	15 000	-	15 000	-	15 000	-
Sanpaolo IMI S.p.A.	-	-	7 500	-	7 500	-	7 500	-
Savings & Loans Credit Union (S.A.) Ltd	-	-	3 000	-	3 000	-	3 000	-
Scotia Bank (Bank of Nova Scotia)	-	-	7 500	-	7 500	-	7 500	-
SEB AG	-	-	5 964	-	5 964	-	5 964	-
Shiga Bank Ltd	-	-	2 985	-	2 985	-	2 985	-
Skandinaviska Enskilda Banken (SEB)	-	-	15 000	-	15 000	-	15 000	-
Societe Generale	-	-	30 000	-	30 000	-	30 000	-
Sompo Japan Insurance Inc.	-	-	15 000	-	15 000	-	15 000	-
Standard Bank London	-	-	15 000	-	15 000	-	15 000	-
Standard Charterd plc	-	-	15 000	-	15 000	-	15 000	-
State Street Corporation	-	-	15 000	-	15 000	-	15 000	-
Storebrand	-	-	7 500	-	7 500	-	7 500	-

Countries/organizations	Unpaid pledges as at 1 January 2004	Adjustments to prior years' pledges and receipts	Pledges for 2004-2005	Revaluations	Net pledges	Collections for future years	Collections in 2004-2005 for 2004-2005 and prior years	Unpaid pledges for 2004-2005 and prior years
Sumitomo Mitsui Financial Group , Inc.	-	-	15 000	-	15 000	-	15 000	-
Sustainable Asset Management	-	-	3 000	-	3 000	-	3 000	-
Svenska Handelsbanken	-	-	30 000	-	30 000	-	30 000	-
Swedbank AG (Foreningbanken Sparbanken)	-	-	14 974	-	14 974	-	14 974	-
Sweden	-	-	278 812	-	278 812	-	278 812	-
Swiss Life	-	-	7 500	-	7 500	-	7 500	-
Swiss Reinsurance Company	-	-	15 000	-	15 000	-	15 000	-
The Good Bankers Co. Ltd.	-	-	3 000	-	3 000	-	3 000	-
The Sumitomo Trust & Banking Co. Ltd	-	-	15 000	-	15 000	-	15 000	-
The Tokio Marine & Nichido Fire Insurance Co. Ltd	-	-	5 000	-	5 000	-	5 000	-
Triodos Bank NV	-	-	2 990	-	2 990	-	2 990	-
UBS AG , Financial Services Group	-	-	30 000	-	30 000	-	30 000	-
UmweltBank AG	-	-	900	-	900	-	900	-
Unicredito Italiano S.p.A	-	-	15 000	-	15 000	-	15 000	-
VicSuper Pty ltd	-	-	3 000	-	3 000	-	3 000	-
WestLB AG	-	-	30 000	-	30 000	-	30 000	-
Westpac Banking Corporation	-	-	7 500	-	7 500	-	7 500	-
Woori Bank	-	-	7 500	-	7 500	-	7 500	-
XL Insurance	-	-	15 000	-	15 000	-	15 000	-
Zurcher Kantonalbank	-	-	7 500	-	7 500	-	7 500	-
FIL Total	-	-	1 727 911	-	1 727 911	-	1 727 911	-
GPL	**General Trust Fund in Support of the Implementation of the Global Programme of Action for the Protection of the Marine Environment from Land-based Activities (GPA), and Related Information Exchange and Technical Assistance**							
Canada	-	-	19 302	-	19 302	-	19 302	-
Finland	-	-	13 103	-	13 103	-	13 103	-
Iceland	-	-	10 000	-	10 000	-	10 000	-
Italy	-	-	1 098 627	-	1 098 627	-	1 098 627	-
United States of America	-	-	430 000	-	430 000	-	430 000	-
GPL Total	-	-	1 571 032	-	1 571 032	-	1 571 032	-
IGL	**GTF Activities of the Open-Ended Group of Ministers on International Environment Governance**							
United Kingdom	44 405	(47 081)	-	2 676	2 676	-	-	-
IGL Total	44 405	(47 081)	-	2 676	2 676	-	-	-
LAL	**General Trust Fund in Support of the Lusaka Agreement Task Force on Cooperative Enforcement Operations Directed at Illegal Trade in Wild Fauna and Flora**							
Netherlands	-	-	55 000	-	55 000	-	55 000	-
LAL Total	-	-	55 000	-	55 000	-	55 000	-
MCL	**GTF in Support of the Preparation of a Global Assessment of Mercury and its Compounds**							
Canada	-	-	120 504	-	120 504	-	120 504	-
Finland	-	-	35 989	-	35 989	-	35 989	-
Hungary	-	-	8 000	-	8 000	-	8 000	-
Norway	-	-	106 762	-	106 762	-	106 762	-
Sweden	-	-	27 064	-	27 064	-	27 064	-
Switzerland		-	200 000	-	200 000	-	200 000	-
United States of America	-	-	1 385 000	-	1 385 000	-	1 385 000	-
MCL Total	-	-	1 883 319	-	1 883 319	-	1 883 319	-
MEL	**Trust Fund for the Protection of the Mediterranean Sea Against Pollution**							
Albania	3 550	(3 525)	13 158	(398)	12 760	-	8 171	4 614
Algeria	52 876	-	146 174	(8 510)	137 664	-	52 876	137 664
Bosnia and Herzegovina	-	-	41 766	1 774	43 540	-	43 540	-
Croatia	-	-	136 337	(3 397)	132 940	-	132 940	-
Cyprus	-	-	19 516	802	20 318	-	20 318	-
Egypt	24 841	-	68 215	(3 971)	64 244	-	23 929	65 156
France	-	-	5 254 971	-	5 254 971	-	5 254 971	-
Greece	-	-	391 183	(3 510)	387 673	-	203 468	184 205

Countries/organizations	Unpaid pledges as at 1 January 2004	Adjustments to prior years' pledges and receipts	Pledges for 2004-2005	Revaluations	Net pledges	Collections for future years	Collections in 2004-2005 for 2004-2005 and prior years	Unpaid pledges for 2004-2005 and prior years
Israel	-	-	205 742	(661)	205 081	2 975	205 081	-
Italy	-	-	4 299 373	16 899	4 316 272	-	4 316 272	-
Lebanon	3 550	-	9 744	(574)	9 170	-	8 502	4 218
Libyan Arab Jamahiriya	197 426	-	274 248	(13 186)	261 062	-	308 609	149 879
Malta	3 525	-	9 744	18	9 762	-	13 287	-
Monaco	-	-	9 838	-	9 838	-	9 838	-
Morocco	55 437	-	38 982	(2 269)	36 713	-	-	92 150
Serbia and Montenegro	-	-	45 753	(2 633)	43 120	-	43 120	-
Slovenia	-	-	94 172	-	94 172	-	94 172	-
Spain	-	-	2 086 781	(3 372)	2 083 409	-	2 083 409	-
Syrian Arab Republic	14 103	-	38 982	(1 859)	37 123	518	51 226	-
Tunisia	-	-	29 233	(381)	28 852	-	15 086	13 766
Turkey	-	-	313 227	2 776	316 003	-	316 003	-
Yugoslavia	469 475	-	-	-	-	-	-	469 475
European Union	-	-	351 863	(50)	351 813	-	351 813	-
MEL Total	824 783	(3 525)	13 879 002	(22 502)	13 856 500	3 493	13 556 631	1 121 127
MPL	**Trust Fund for the Montreal Protocol on Substances that Deplete the Ozone Layer.**							
Argentina	54 025	-	55 015	-	55 015	-	50 090	58 950
Australia	-	-	91 916	-	91 916	-	91 916	-
Austria	25	-	51 147	-	51 147	-	51 172	-
Azerbaijan	-	-	-	-	-	37 153	-	-
Belarus	50 468	-	-	-	-	-	-	50 468
Belgium	-	-	62 540	-	62 540	-	62 540	-
Brazil	53 692	-	106 652	-	106 652	-	-	160 344
Canada	-	-	155 296	-	155 296	-	155 296	-
Chile	-	-	12 518	-	12 518	2 732	12 518	-
China	-	-	105 817	-	105 817	-	73 592	32 225
Colombia	77	-	9 905	-	9 905	49	9 982	-
Czech Republic	-	-	10 924	-	10 924	-	10 924	-
Denmark	-	-	41 796	-	41 796	-	41 796	-
Egypt	-	-	4 174	-	4 174	-	-	4 174
Finland	-	-	30 263	-	30 263	-	30 263	-
France	-	-	354 963	-	354 963	-	145 216	209 747
Georgia	13 594	-	-	-	-	-	-	13 594
Germany	-	-	520 694	-	520 694	-	520 694	-
Greece	-	7	30 540	-	30 540	-	12 112	18 435
Hungary	-	-	7 078	-	7 078	4 981	7 078	-
India	-	-	22 302	-	22 302	-	7 658	14 644
Indonesia	9 386	-	9 431	-	9 431	4 447	18 817	-
Iran	43 581	-	11 570	-	11 570	-	36 000	19 151
Ireland	-	-	18 777	-	18 777	-	18 777	-
Israel	-	-	25 564	-	25 564	9 599	25 564	-
Italy	-	-	283 665	-	283 665	-	283 665	-
Japan	-	-	1 115 465	-	1 115 465	-	1 115 465	-
Kuwait	-	-	8 936	-	8 936	-	8 936	-
Libyan Arab Jamahiriya	2 709	-	4 591	-	4 591	-	6 033	1 267
Malaysia	-	-	12 339	-	12 339	-	12 339	-
Maldives	-	-	1 500	-	1 500	-	1 500	-
Mexico	31 915	-	89 888	-	89 888	-	94 860	26 943
Netherlands	-	-	97 818	-	97 818	-	97 818	-
New Zealand	-	-	13 099	-	13 099	-	13 099	-
Norway	-	-	38 126	-	38 126	-	38 126	-
Peru	5 548	-	2 650	-	2 650	-	2 819	5 379
Philippines	42	-	-	-	-	-	42	-
Poland	-	-	24 524	-	24 524	-	24 524	-
Portugal	-	-	26 724	-	26 724	-	26 724	-

Countries/organizations	Unpaid pledges as at 1 January 2004	Adjustments to prior years' pledges and receipts	Pledges for 2004-2005	Revaluations	Net pledges	Collections for future years	Collections in 2004-2005 for 2004-2005 and prior years	Unpaid pledges for 2004-2005 and prior years
Republic of Korea	-	-	104 043	-	104 043	-	76 777	27 266
Russian Federation	-	-	65 212	-	65 212	-	65 212	-
Saudi Arabia	-	-	37 243	-	37 243	-	12 474	24 769
Singapore	15	-	22 322	-	22 322	-	22 337	-
South Africa	9 166	(9 166)	28 486	-	28 486	-	18 329	10 157
Spain	-	-	144 222	-	144 222	-	144 222	-
Sweden	25	-	57 773	-	57 773	-	57 505	293
Switzerland	-	-	70 248	-	70 248	-	70 248	-
Thailand	-	-	13 873	-	13 873	-	13 873	-
Turkey	-	-	22 822	-	22 822	-	22 822	-
United Arab Emirates	20 370	-	12 711	-	12 711	-	12 691	20 390
United Kingdom	-	-	337 451	-	337 451	-	337 451	-
United States of America	3 421 156	-	1 259 329	-	1 259 329	-	1 400 000	3 280 485
Uzbekistan	4 654	-	-	-	-	-	-	4 654
Venezuela	-	-	10 619	-	10 619	18 004	10 619	-
Yugoslavia	43 724	-	-	-	-	-	-	43 724
European Union	432	-	143 106	-	143 106	-	143 538	-
MPL Total	3 764 604	(9 159)	5 787 667	-	5 787 667	76 965	5 516 053	4 027 059
MSL	**Trust Fund for the Convention of Conservation of Migratory Species of Wild Animals**							
Albania	96	-	229	-	229	-	325	-
Argentina	129 892	(5 637)	74 243	-	74 243	-	-	198 498
Australia	-	-	124 158	-	124 158	-	124 158	-
Austria	-	-	19 201	-	19 201	-	19 201	-
Belarus	-	-	1 652	-	1 652	-	1 652	-
Belgium	29 316	-	86 155	-	86 155	-	38 327	77 144
Benin	-	-	153	-	153	-	34	119
Bolivia	256	-	610	-	610	-	-	866
Bulgaria	-	-	992	-	992	-	992	-
Burkina Faso	1 216	-	153	-	153	-	-	1 369
Cameroon	2 603	-	687	-	687	-	-	3 290
Chad	1 048	-	77	-	77	-	300	825
Chile	-	-	16 178	-	16 178	-	16 158	20
Congo	394	-	77	-	77	-	471	-
Côte d'Ivoire	-	-	831	-	831	-	-	831
Croatia	-	-	2 977	-	2 977	-	2 977	-
Cyprus	-	-	2 900	-	2 900	-	2 900	-
Czech Republic	-	-	15 491	-	15 491	-	15 491	-
Dem. Rep. of the Congo	2 006	-	305	-	305	-	100	2 211
Denmark	-	-	57 158	-	57 158	-	57 158	-
Djibouti	-	-	41	-	41	-	-	41
Ecuador	-	-	1 908	-	1 908	-	1 908	-
Egypt	2 593	-	6 182	-	6 182	-	5 878	2 897
Eritrea	-	-	38	-	38	-	38	-
Finland	-	-	39 834	-	39 834	25 772	39 834	-
France	-	-	493 429	-	493 429	-	493 429	-
Gambia	84	-	77	-	77	-	161	-
Georgia	818	-	382	-	382	-	-	1 200
Germany	-	-	745 486	-	745 486	-	745 486	-
Ghana	-	-	382	-	382	-	382	-
Greece	-	-	41 132	-	41 132	-	19 274	21 858
Guinea	96	-	229	-	229	-	-	325
Guinea-Bissau	1 473	-	77	-	77	-	-	1 550
Hungary	-	-	9 157	-	9 157	-	9 157	-
India	11 033	-	26 022	-	26 022	-	36 779	276
Ireland	-	-	22 435	-	22 435	-	22 435	-
Israel	-	-	31 669	-	31 669	-	31 669	-

Countries/organizations	Unpaid pledges as at 1 January 2004	Adjustments to prior years' pledges and receipts	Pledges for 2004-2005	Revaluations	Net pledges	Collections for future years	Collections in 2004-2005 for 2004-2005 and prior years	Unpaid pledges for 2004-2005 and prior years
Italy	-	-	386 498	-	386 498	-	386 498	-
Jordan	256	-	610	-	610	-	866	-
Kenya	-	-	610	-	610	-	610	-
Latvia	-	-	764	-	764	-	764	-
Liberia	-	-	41	-	41	-	-	41
Libyan Arab Jamahiriya	2 145	-	5 113	-	5 113	-	-	7 258
Liechtenstein	-	-	458	-	458	-	458	-
Luxembourg	-	-	6 105	-	6 105	-	6 105	-
Lithuania	-	-	1 297	-	1 297	-	1 297	-
Mali	1 577	-	153	-	153	-	-	1 730
Malta	-	-	1 144	-	1 144	-	1 144	-
Mauritania	850	-	77	-	77	-	-	927
Mauritius	-	-	675	-	675	-	675	-
Monaco	-	-	305	-	305	-	305	-
Mongolia	-	-	77	-	77	-	36	41
Morocco	3 048	-	3 357	-	3 357	-	-	6 405
Netherlands	16	-	132 630	-	132 630	360	132 646	-
New Zealand	-	-	18 391	-	18 391	-	18 391	-
Niger	1 546	-	77	-	77	-	50	1 573
Nigeria	4 510	-	5 190	-	5 190	6 844	9 700	-
Norway	-	-	49 297	-	49 297	-	49 297	-
Pakistan	-	-	4 655	-	4 655	-	4 655	-
Panama	-	-	1 374	-	1 374	24	1 374	-
Paraguay	2 144	-	1 221	-	1 221	-	-	3 365
Peru	6 721	-	9 005	-	9 005	3 772	15 726	-
Philippines	-	-	7 631	-	7 631	-	4 139	3 492
Poland	-	-	28 846	-	28 846	-	28 846	-
Portugal	-	-	35 256	-	35 256	-	35 256	-
Republic of Moldova	-	-	153	-	153	-	-	153
Romania	-	-	4 426	-	4 426	-	4 426	-
Rwanda	-	-	21	-	21	-	-	21
Sao Tome & Principe	74	-	77	-	77	-	-	151
Saudi Arabia	-	-	42 277	-	42 277	-	42 277	-
Senegal	-	-	382	-	382	-	179	203
Slovakia	-	-	3 282	-	3 282	30	3 282	-
Slovenia	-	-	6 182	-	6 182	-	6 182	-
Somalia	1 473	-	77	-	77	-	-	1 550
South Africa	-	-	31 135	-	31 135	-	31 135	-
Spain	-	-	192 210	-	192 210	-	90 069	102 141
Sri Lanka	777	-	1 221	-	1 221	-	1 998	-
Sweden	32 891	-	78 353	-	78 353	-	111 244	-
Switzerland	-	-	97 220	-	97 220	-	97 220	-
Syrian Arab Republic	-	-	7 599	-	7 599	-	7 599	-
Tajikistan	32	-	77	-	77	-	-	109
The former Yugoslav Rep. of Macedonia	-	-	458	-	458	-	167	291
Togo	1 382	-	77	-	77	-	-	1 459
Tunisia	-	-	2 290	-	2 290	-	1 899	391
Uganda	180	-	382	-	382	-	-	562
Ukraine	22 295	-	4 044	-	4 044	-	26 339	-
United Rep. of Tanzania	-	-	305	-	305	-	305	-
United Kingdom	-	-	422 459	-	422 459	-	422 459	-
Uruguay	7 120	-	6 105	-	6 105	-	3 226	9 999
Uzbekistan	4 153	-	839	-	839	-	839	4 153
European Union	345	-	87 334	-	87 334	1 028	87 679	-
MSL Total	276 459	(5 637)	3 512 549	-	3 512 549	37 830	3 324 036	459 335

PNL **General Trust Fund for the Protection Management and Development of Coastal and Marine Environment**

Countries/organizations	Unpaid pledges as at 1 January 2004	Adjustments to prior years' pledges and receipts	Pledges for 2004-2005	Revaluations	Net pledges	Collections for future years	Collections in 2004-2005 for 2004-2005 and prior years	Unpaid pledges for 2004-2005 and prior years
	and the Resources of Northwest Pacific Region							
China	-	-	80 000	-	80 000	-	80 000	-
Japan	125 000	-	250 000	-	250 000	-	250 000	125 000
Republic of Korea	-	-	200 000	-	200 000	-	200 000	-
Russian Federation	200 000	-	100 000	-	100 000	-	-	300 000
PNL Total	325 000	-	630 000	-	630 000	-	530 000	425 000
POL	**General Trust Fund in Support of the Preparation for and Negotiation of an Internationally Legally Binding Instrument for International Action on Persistent Organic Pollutants, and Related Information Exchange & Tech Assistance Activities**							
Austria		-	18 525	-	18 525	-	18 525	-
Canada	-	-	223 927	-	223 927	-	223 927	-
European Commission (EC)	-	-	4 304	-	4 304	-	4 304	-
Finland	-	-	26 712	-	26 712	-	26 712	-
FAO	-	-	12 000	-	12 000	-	12 000	-
Germany	67 568	(67 568)	653 836	-	653 836	-	653 836	-
IBRD/World Bank		-	2 357 000	-	2 357 000	-	2 357 000	-
Italy	-	-	295 800	-	295 800	-	295 800	-
Japan	-	-	50 000	-	50 000	-	50 000	-
Netherlands	-	-	121 680	-	121 680	-	121 680	-
Norway	-	-	88 179	-	88 179	-	88 179	-
Sweden	-	-	281 137	-	281 137	-	281 137	-
Switzerland	-	-	2 486 897	-	2 486 897	-	2 486 897	-
United Kingdom	-	-	367 160	-	367 160	-	367 160	-
United States of America	-	-	1 437 000	-	1 437 000	7 986	1 437 000	-
European Union	-	-	172 711	-	172 711	-	172 711	-
POL Total	67 568	(67 568)	8 596 868	-	8 596 868	7 986	8 596 868	-
PPL	**General Trust Fund in Support of the Preparation and Negotiation of an International Legally Binding Instrument for the Application of the Prior Informed Consent Procedure for Certain Hazardous Chemicals in International Trade**							
Canada	-	-	37 328	-	37 328	-	37 328	-
European Commission (EC)	-	-	6 015	-	6 015	-	6 015	-
European Union	-	-	251 660	-	251 660	-	251 660	-
Germany	-	-	74 567	-	74 567	-	74 567	-
Netherlands	-	-	219 242	-	219 242	-	219 242	-
Norway	-	-	50 006	-	50 006	-	50 006	-
Sweden	-	-	33 552	-	33 552	-	33 552	-
Switzerland	-	-	851 462	-	851 462	-	851 462	-
United Kingdom	-	-	178 530	-	178 530	-	178 530	-
United States of America	-	-	600 000	-	600 000	-	600 000	-
PPL Total	-	-	2 302 362	-	2 302 362	-	2 302 362	-
ROL	**General Trust Fund for Operational Budget of the Rotterdam Convention**							
Argentina	-	-	33 116	-	33 116	-	-	33 116
Armenia	-	-	222	-	222	-	222	-
Australia	-	-	55 148	-	55 148	-	55 148	-
Austria	-	-	29 756	-	29 756	-	29 756	-
Belgium	-	-	37 031	-	37 031	-	37 031	-
Belize	-	-	93	-	93	-	-	93
Benin	-	-	222	-	222	-	-	222
Bolivia	-	-	312	-	312	-	-	312
Brazil	-	-	52 757	-	52 757	-	-	52 757
Bulgaria	-	-	589	-	589	-	589	-
Burkina Faso	-	-	222	-	222	-	-	222
Burundi	-	-	222	-	222	-	-	222
Cameroon	-	-	277	-	277	-	-	277
Canada	-	-	97 444	-	97 444	-	49 450	47 994
Chad	-	-	222	-	222	-	-	222
Chile	-	-	5 150	-	5 150	-	-	5 150
China	-	-	35 558	-	35 558	-	-	35 558

Countries/organizations	Unpaid pledges as at 1 January 2004	Adjustments to prior years' pledges and receipts	Pledges for 2004-2005	Revaluations	Net pledges	Collections for future years	Collections in 2004-2005 for 2004-2005 and prior years	Unpaid pledges for 2004-2005 and prior years
Dem. Rep. of the Congo	-	-	111	-	111	-	-	111
Cook Islands	-	-	222	-	222	-	-	222
Côte d'Ivoire	-	-	346	-	346	-	-	346
Cyprus	-	-	1 013	-	1 013	-	-	1 013
Czech Republic	-	-	6 339	-	6 339	-	6 339	-
Democratic People's Rep. of Korea	-	-	346	-	346	-	-	346
Denmark	-	-	24 872	-	24 872	-	24 872	-
Djibouti	-	-	185	-	185	-	-	185
Ecuador	-	-	658	-	658	-	658	-
El Salvador	-	-	762	-	762	-	-	762
Equatorial Guinea	-	-	222	-	222	-	-	222
Eritrea	-	-	111	-	111	-	-	111
Ethiopia	-	-	222	-	222	-	206	16
European Union	-	-	56 293	-	56 293	-	56 293	-
Finland	-	-	18 463	-	18 463	15 618	18 463	-
France	-	-	208 882	-	208 882	-	208 882	-
Gabon	-	-	312	-	312	-	-	312
Gambia	-	-	222	-	222	-	-	222
Germany	-	-	300 055	-	300 055	-	300 055	-
Ghana	-	-	222	-	222	-	-	222
Greece	-	-	18 359	-	18 359	-	-	18 359
Guinea	-	-	222	-	222	-	-	222
Hungary	-	-	4 365	-	4 365	-	4 365	-
India	-	-	4 861	-	4 861	-	-	4 861
Iran (Islamic Republic of)	-	-	5 439	-	5 439	-	-	5 439
Ireland	-	-	3 031	-	3 031	-	3 031	-
Italy	-	-	169 218	-	169 218	-	-	169 218
Jamaica	-	-	277	-	277	-	277	-
Japan	-	-	489 060	-	489 060	-	489 060	-
Jordan	-	-	381	-	381	-	381	-
Kenya	-	-	182	-	182	-	-	182
Kyrgyzstan	-	-	222	-	222	-	-	222
Latvia	-	-	520	-	520	-	-	520
Liberia	-	-	222	-	222	-	-	222
Libyan Arab Jamahiriya	-	-	4 573	-	4 573	-	-	4 573
Liechtenstein	-	-	222	-	222	-	-	222
Lithuania	-	-	831	-	831	-	810	21
Luxembourg	-	-	2 667	-	2 667	-	-	2 667
Madagascar	-	-	204	-	204	-	204	-
Malaysia	-	-	14 064	-	14 064	-	7 032	7 032
Mali	-	-	222	-	222	-	-	222
Marshall Islands	-	-	222	-	222	-	-	222
Mauritania	-	-	37	-	37	-	-	37
Mauritius	-	-	32	-	32	-	-	32
Mexico	-	-	21 743	-	21 743	-	-	21 743
Mongolia	-	-	222	-	222	-	-	222
Namibia	-	-	56	-	56	-	-	56
Netherlands	-	-	58 542	-	58 542	-	58 542	-
New Zealand	-	-	7 656	-	7 656	-	7 656	-
Nigeria	-	-	1 455	-	1 455	1 231	1 455	-
Norway	-	-	23 521	-	23 521	-	23 521	-
Oman	-	-	2 425	-	2 425	-	-	2 425
Pakistan	-	-	318	-	318	-	-	318
Panama	-	-	658	-	658	-	-	658
Paraguay	-	-	416	-	416	-	-	416
Portugal	-	-	9 497	-	9 497	-	9 497	-

Countries/organizations	Unpaid pledges as at 1 January 2004	Adjustments to prior years' pledges and receipts	Pledges for 2004-2005	Revaluations	Net pledges	Collections for future years	Collections in 2004-2005 for 2004-2005 and prior years	Unpaid pledges for 2004-2005 and prior years
Qatar	-	-	1 663	-	1 663	-	-	1 663
Republic of Korea	-	-	62 214	-	62 214	-	-	62 214
Rep. of Moldova	-	-	148	-	148	-	-	148
Romania	-	-	2 078	-	2 078	-	2 078	-
Rwanda	-	-	222	-	222	-	-	222
Samoa	-	-	197	-	197	-	197	-
Saudi Arabia	-	-	24 699	-	24 699	-	-	24 699
Senegal	-	-	222	-	222	-	-	222
Singapore	-	-	4 480	-	4 480	-	4 480	-
Slovakia	-	-	2 841	-	2 841	-	2 841	-
South Africa	-	-	10 115	-	10 115	-	-	10 115
Spain	-	-	87 294	-	87 294	-	-	87 294
Sudan	-	-	162	-	162	-	-	162
Suriname	-	-	222	-	222	-	-	222
Sweden	-	-	34 571	-	34 571	-	34 571	-
Switzerland	-	-	851 194	-	851 194	93 963	851 194	-
Syrian Arab Republic	-	-	1 316	-	1 316	-	1 316	-
Thailand	-	-	7 240	-	7 240	-	7 240	-
Togo	-	-	222	-	222	-	-	222
Ukraine	-	-	1 351	-	1 351	-	-	1 351
United Arab Emirates	-	-	8 141	-	8 141	-	-	8 141
United Kingdom	-	-	212 242	-	212 242	-	212 242	-
United Rep. of Tanzania	-	-	222	-	222	-	-	222
Uruguay	-	-	1 663	-	1 663	-	-	1 663
Venezuela	-	-	2 468	-	2 468	-	-	2 468
ROL Total	-	-	3 131 328	-	3 131 328	110 812	2 509 954	621 374
RVL	**Special Trust Fund for the Rotterdam Convention on the PIC Procedure for certain Hazardous Chemicals and Pesticides in International Trade**							
Germany	-	-	18 109	-	18 109	-	18 109	-
Netherlands	-	-	188 035	-	188 035	-	188 035	-
Norway	-	-	23 187	-	23 187	-	23 187	-
Sweden	-	-	20 027	-	20 027	-	20 027	-
United States of America	-	-	500 000	-	500 000	-	500 000	-
RVL Total	-	-	749 358	-	749 358	-	749 358	-
SCL	**General Trust Fund for the Stockholm Convention on persistent Organic Pollutants its Subsidiary Bodies and the Convention**							
Albania	-	-	-	-	-	458	-	-
Antigua and Barbuda	-	-	-	-	-	364	-	-
Czech Republic	-	-	-	-	-	11 256	-	-
Ethiopia	-	-	-	-	-	364	-	-
Finland	-	-	-	-	-	32 783	-	-
Iceland	-	-	-	-	-	2 091	-	-
New Zealand	-	-	-	-	-	13 593	-	-
Slovakia	-	-	-	-	-	3 137	-	-
Slovenia	-	-	-	-	-	5 044	-	-
Switzerland	-	-	-	-	-	113 426	-	-
Thailand	-	-	-	-	-	364	-	-
United Kingdom	-	-	-	-	-	376 852	-	-
SCL Total	-	-	-	-	-	559 732	-	-
SOL	**GTF for Financing Activities on Research & Observations to Vienna Convention**							
Finland	-	-	6 138	-	6 138	-	6 138	-
Kazakhstan		-	3 000	-	3 000	-	3 000	-
Spain		-	6 306	-	6 306	-	6 306	-
United Kingdom		-	17 538	-	17 538	-	17 538	-
SOL Total	-	-	32 982	-	32 982	-	32 982	-
SVL	**Special Trust Fund for the Stockholm Convention on persistent Organic Pollutants its Subsidiary Bodies and the Convention**							
European Union	-	-	-	-	-	83 615	-	-
Norway	-	-	-	-	-	41 733	-	-

Countries/organizations	Unpaid pledges as at 1 January 2004	Adjustments to prior years' pledges and receipts	Pledges for 2004-2005	Revaluations	Net pledges	Collections for future years	Collections in 2004-2005 for 2004-2005 and prior years	Unpaid pledges for 2004-2005 and prior years
Sweden	-	-	-	-	-	145 132	-	-
United States of America	-	-	-	-	-	987 000	-	-
SVL Total	-	-	-	-	-	1 257 480	-	-
VCL	**Trust Fund for the Vienna Convention for the Protection of the Ozone Layer**							
Argentina	15 536	-	17 125	-	17 125	-	-	32 661
Australia	-	-	24 249	-	24 249	-	24 249	-
Austria	-	-	14 114	-	14 114	-	14 114	-
Azerbaijan	2 429	-	-	-	-	-	-	2 429
Belgium	-	-	16 826	-	16 826	-	16 826	-
Brazil	6 945	-	35 621	-	35 621	-	-	42 566
Canada	-	-	38 125	-	38 125	-	38 125	-
Chile	-	-	3 160	-	3 160	-	616	2 544
China	-	-	22 833	-	22 833	-	22 833	-
Colombia	309	-	2 995	-	2 995	-	599	2 705
Czech Republic	-	-	3 025	-	3 025	-	3 025	-
Denmark	-	-	11 163	-	11 163	-	11 163	-
Finland	-	-	7 780	-	7 780	-	7 780	-
France	-	-	96 370	-	96 370	-	96 370	-
Georgia	2 649	-	-	-	-	-	-	2 649
Germany	-	-	145 599	-	145 599	-	145 599	-
Greece	-	-	8 033	-	8 033	-	2 436	5 597
Hungary	-	-	1 788	-	1 788	-	1 788	-
India	-	-	5 082	-	5 082	-	1 541	3 541
Indonesia	3 202	-	2 981	-	2 981	1 125	6 183	-
Iran (Islamic Republic of)	7 293	-	4 054	-	4 054	-	9 863	1 484
Ireland	-	-	4 382	-	4 382	-	4 382	-
Israel	-	-	6 186	-	6 186	3 808	6 186	-
Italy	14 718	-	75 486	-	75 486	-	90 204	-
Japan	20 000	-	290 865	-	290 865	-	290 865	20 000
Kuwait	-	-	2 191	-	2 191	-	664	1 527
Libyan Arab Jamahiriya	1 371	-	(8)	8	-	1 320	1 371	-
Malaysia	-	-	3 502	-	3 502	-	3 502	-
Mexico	-	-	16 186	-	16 186	12 814	16 186	-
Netherlands	22	-	25 904	-	25 904	-	25 926	-
New Zealand	-	-	3 592	-	3 592	-	3 592	-
Norway	-	-	9 584	-	9 584	-	9 584	-
Peru	343	-	1 758	-	1 758	-	-	2 101
Poland	-	-	5 633	-	5 633	-	5 633	-
Portugal	-	-	6 886	-	6 886	-	6 886	-
Republic of Korea	-	-	27 587	-	27 587	-	17 365	10 222
Russian Federation	-	-	17 885	-	17 885	-	17 885	-
Saudi Arabia	-	-	8 257	-	8 257	9 999	8 257	-
Singapore	-	-	5 857	-	5 857	-	5 857	-
South Africa	1 186	-	6 081	-	6 081	-	3 030	4 237
Spain	-	-	37 540	-	37 540	-	37 540	-
Sweden	20	-	15 303	-	15 303	-	15 323	-
Switzerland	-	-	18 988	-	18 988	-	18 988	-
Thailand	-	-	4 382	-	4 382	-	4 382	-
Turkey	-	-	6 558	-	6 558	-	6 558	-
United Arab Emirates	3 795	-	3 011	-	3 011	-	3 011	3 795
United Kingdom	-	-	82 509	-	82 509	-	82 509	-
United States of America	640 593	-	327 891	-	327 891	-	250 000	718 484
Uzbekistan	1 083	-	-	-	-	-	-	1 083
Venezuela	-	-	3 100	-	3 100	-	940	2 160
Yugoslavia	13 302	-	-	-	-	-	-	13 302
European Union	-	-	37 899	-	37 899	-	37 899	-

Countries/organizations	Unpaid pledges as at 1 January 2004	Adjustments to prior years' pledges and receipts	Pledges for 2004-2005	Revaluations	Net pledges	Collections for future years	Collections in 2004-2005 for 2004-2005 and prior years	Unpaid pledges for 2004-2005 and prior years
VCL Total	734 796	-	1 515 918	8	1 515 926	29 066	1 377 635	873 087
WAL	**Trust Fund for the Protection and Development of the Marine Environment and Coastal Areas of the West and Central African Region**							
South Africa	-	-	37 500	-	37 500	-	37 500	-
WAL Total	-	-	37 500	-	37 500	-	37 500	-
WPL	**GTF to Provide Supp to the Global Environ Monitoring Sys/Water Prog Office**							
Canada	-	-	400 040	-	400 040	-	400 040	-
WPL Total	-	-	400 040	-	400 040	-	400 040	-
Total General Trust Funds	**18 039 115**	**(1 501 784)**	**121 829 526**	**(53 137)**	**121 776 389**	**6 125 106**	**120 192 934**	**18 120 786**

Unpaid Pledges for 2004-2005 and Prior Years	
Within one year	5 024 184
One year and over	13 096 602
Total	**18 120 786**

Statement VI

Trust Fund for the Multilateral Fund for the Implementation of the Montreal Protocol on Substances that Deplete the Ozone Layer

Statement of income and expenditure and changes in reserves and fund balances for the biennium 2004-2005 ended 31 December 2005

(Thousands of United States dollars)

	Reference	2005	2003
Income			
Voluntary contributions	Sch 6.1	264 606	283 822
Interest income		12 670	18 321
Miscellaneous income		17 203	12 426
Total Income		294 479	314 569
Expenditure			
Staff and other personnel costs		5 944	5 064
Contractual services		1 635	976
Travel		477	362
Operating expenses		955	672
Acquisitions		936	683
Programme support costs	Statement IX	591	485
UNEP managed activities		26 140	17 832
UNDP managed activities	See note (a) below	69 761	67 666
UNIDO managed activities		81 012	68 880
World Bank managed activities		151 656	135 794
Total Expenditure		339 107	298 414
Excess/(shortfall) of income over expenditure		(44 628)	16 155
Prior period adjustments		(2 863)	197
Net excess/(shortfall) of income over expenditure		(47 491)	16 352
Reserves and fund balances, beginning of period		562 689	546 337
Reserves and fund balances, end of period		515 198	562 689

Statement of assets, liabilities, reserves and fund balances as at 31 December 2005

Assets			
Cash and term deposits	Sch 3.1	864	951
Cash pool - US dollar	Sch 3.1	9 926	72 586
Advances provided to implementing agencies		252 961	193 001
Accounts receivable			
Voluntary contributions receivable	Sch 6.1	165 179	163 567
Inter-fund balances	Note 7	3 750	7 277
Other		-	169
Promissory notes	See note (b) below	90 929	126 945
Other assets		3	19
Total assets		523 612	564 515
Liabilities			
Payments or contributions received in advance		4 465	1 235
Unliquidated obligations		437	354
Accounts payable			
Other		3 512	237
Total liabilities		8 414	1 826
Reserves and fund balances			
Cumulative surplus		515 198	562 689
Total reserves and fund balances		515 198	562 689
Total liabilities, reserves and fund balances		523 612	564 515

Statement of cash flow
for the biennium 2004-2005 ended 31 December 2005

Cash flows from operating activities		
Net excess/(shortfall) of income over expenditure	(47 491)	16 352
(Increase)/decrease in		
Contributions receivable	(1 612)	(23 803)
Net advances provided to implementing agencies	(59 960)	24 072
Other accounts receivable	169	309
Other assets	16	(14)
Increase/(decrease) in		
Payments or contributions received in advance	3 230	(172)
Unliquidated obligations	83	185
Other accounts payable	3 275	(286)
Interfund balances payable	3 527	(7 550)
Less: interest income	(12 670)	(18 321)
Net cash flows from operating activities	(111 433)	(9 228)
Cash flows from investing activities		
(Increase)/decrease in promissory notes	36 016	(31 761)
(increase)/decrease in cash pools	62 660	19 530
Plus: interest income	12 670	18 321
Net cash flow from investing activities	111 346	6 090
Cash flows from financing activities		
Net increase/(decrease) in cash and term deposits	(87)	(3 138)
Cash and term deposits, beginning of period	951	4 089
Cash and term deposits, end of period	864	951

(a)The reported expenditure includes the changes in prior period expenditures as reported by the implementing agencies and treated as part of the current year expenditures.
(i) For ease of monitoring and to avoid delay the Treasurer recorded UNDP, UNIDO and WB-IBRD unaudited expenditures submitted for their accounting periods ended 31 December 2005 based on their agreement that they will provide audited expenditures immediately they become available.

(ii) The Treasurer also recorded US$9,216,000 in the current period resulting from changes between the audited and unaudited expenditures submitted by UNDP, UNIDO and WB-IBRD for prior periods.

(iii) This practice is approved by the Executive Committee of the Multilateral Fund.
(b)The promissory note stock includes notes amounting to US$70,200,000 assigned to implementing agencies.

Schedule 6.1

Trust Fund for the Multilateral Fund for the Implementation of the Montreal Protocol on Substances that Deplete the Ozone Layer
Status of Contributions as at 31 December 2005
(United States Dollars)

Countries/organizations	Unpaid pledges as at 1 January 2004	Adjustments to prior years' pledges and receipts	Pledges for 2004 -2005	Revaluations	Net pledges	Collections for future years	Collections in 2004-2005 for 2004-2005 and prior years	Unpaid pledges for 2004-2005 and prior years
Australia	80 678	-	6 209 742	(1 767)	6 207 975	-	6 219 354	69 299
Austria	-	-	3 665 693	-	3 665 693	-	3 665 693	-
Azerbaijan	729 120	-	15 370	-	15 370	-	96 753	647 737
Belarus	2 497 285	-	73 006	-	73 006	-	-	2 570 292
Belgium	-	-	4 372 703	-	4 372 703	-	2 186 351	2 186 352
Bulgaria	-	-	49 952	-	49 952	-	49 952	-
Canada	-	-	9 221 870	-	9 221 870	517 266	9 221 870	-
Czech Republic	-	-	660 901	-	660 901	-	660 901	-
Denmark	1 450 523	-	2 901 047	-	2 901 047	-	4 351 570	-
Estonia	-	-	38 424	-	38 424	-	38 424	-
Finland	103 927	-	2 021 127	-	2 021 127	-	2 021 127	103 927
France	7 308 065	-	20 095 233	-	20 095 233	45 765	26 710 010	693 288
Germany	171 486	-	22 626 054	-	22 626 054	52 628	22 626 054	171 486
Greece	1 490 415	-	2 086 448	(23 286)	2 063 162	-	474 276	3 079 301
Hungary	-	-	464 936	-	464 936	-	464 936	-
Iceland	-	-	126 800	-	126 800	-	126 800	-
Ireland	-	-	1 141 206	-	1 141 206	-	1 141 206	-
Israel	1 984 241	(807 732)	2 409 214	(46 421)	2 362 793	-	110 001	3 429 301
Italy	1 961 185	(1 961 185)	17 103 027	-	17 103 027	-	15 689 475	1 413 552
Japan	10 836 933	(294 247)	54 920 791	-	54 920 791	3 559 500	54 626 544	10 836 933
Latvia	-	-	38 424	-	38 424	-	38 424	-
Liechtenstein	11 527	-	23 055	-	23 055	-	34 582	-
Lithuania	387 543	-	65 322	-	65 322	-	-	452 864
Luxembourg	-	-	307 396	-	307 396	-	307 396	-
Monaco	-	-	15 370	-	15 370	-	15 370	-
Netherlands	-	-	6 728 123	-	6 728 123	-	6 728 123	-
New Zealand	-	-	933 714	-	933 714	-	933 714	-
Norway	-	-	2 505 275	-	2 505 275	-	2 505 275	-
Poland	968 364	-	1 225 740	-	1 225 740	-	2 194 104	-
Portugal	895 290	-	1 688 880	-	1 688 880	-	58 844	2 525 326
Russian Federation	89 121 167	-	4 610 935	-	4 610 935	-	-	93 732 102
Slovakia	-	-	165 225	-	165 225	-	165 225	-
Slovenia	-	-	311 238	-	311 238	-	311 238	-
Spain	975 597	-	8 168 688	-	8 168 688	-	9 139 885	4 400
Sweden	-	57 429	3 235 765	(5 074)	3 230 691	-	3 281 683	6 437
Switzerland	24 000	-	3 916 333	1 424	3 917 757	290 015	3 941 757	-
Tajikistan	87 459	-	3 842	-	3 842	-	-	91 302
Turkmenistan	281 718	-	5 764	-	5 764	-	5 764	281 718
Ukraine	7 814 408	-	203 650	-	203 650	-	-	8 018 057
United Kingdom	500 037	-	21 437 005	-	21 437 005	-	21 437 005	500 037
United States of America	33 513 901	-	58 770 000	-	58 770 000	-	58 311 268	33 972 633
Uzbekistan	371 834	-	42 267	-	42 267	-	21 133	392 968
Total	163 566 703	(3 005 735)	264 605 555	(75 124)	264 530 431	4 465 174	259 912 087	165 179 312

Unpaid Pledges for 2004-2005 and Prior Years	
Within one year	38 875 869
One year and over	126 303 443
Total	**165 179 312**

Statement VII

UNEP Technical Cooperation Trust Funds		Technical Cooperation Trust Fund to Assist the Implementation of Agenda 21 in Europe and to Strengthen the Pan-European Environmental cooperation (Financed by the Government of the Netherlands)	Technical Cooperation Trust Fund in Support of the UNEPnet Implementation Centre (Financed by the Government of Norway)	Technical Cooperation Trust Fund to Assist Developing Countries to Take Action in Accordance with Agenda 21 (Financed by the Government of Sweden)	Technical Cooperation Trust Fund for the Implementation of the Agreement with Belgium	Technical Cooperation Trust Fund to Provide Consultancies to Developing Countries (Financed by the Government of Finland)	Technical Cooperation Trust Fund to Assist the International Agricultural Research Centres (IARCs) of the Consultative Group on International Agricultural Research (CGIAR) in the Use of Geog Info Systems in Agriculture Research Mgmt	Technical Cooperation Trust Fund in Support of the Network for Environmental Training at Tertiary Level in Asia and the Pacific (NETTLAP) (Financed by the Government of Denmark)	Technical Cooperation Trust Fund for the Partnership Agreement Between the Govt of the Netherlands & UNEP	Technical Cooperation Trust Fund to Strengthen the Institutional and Regulatory Capacity of Developing Countries in Africa (Financed by the Government of the Netherlands)
Combined statement of Income and Expenditure and changes in Reserves and fund balances for the biennium 2004-2005 ended 31 December 2005		AHL	ANL	ASL	BPL	CDL	CGL	DNL	DPL	ELL
(Thousands of United States dollars)	**Reference**									
Income										
Voluntary contributions		-	-	-	5 600	-	-	-	10 200	1 361
Interest income		2	-	7	145	-	-	1	125	77
Miscellaneous income		-	-	-	-	-	-	-	-	-
Total Income		2	-	7	5 745	-	-	1	10 325	1 438
Expenditure										
Staff and other personnel costs		-	-	-	139	-	-	-	465	625
Contractual services		-	-	-	2 444	-	-	-	7 313	925
Travel		-	-	-	17	-	-	-	209	33
Operating expenses		-	-	-	68	-	-	-	504	292
Acquisitions		-	-	-	21	-	-	-	18	14
Programme support costs	Statement IX	-	-	-	209	-	-	-	572	246
Total Expenditure		-	-	-	2 898	-	-	-	9 081	2 135
Excess/(shortfall) of income over expenditure		2	-	7	2 847	-	-	1	1 244	(697)
Prior period adjustments		-	-	-	-	-	-	-	(45)	(1)
Net excess/(shortfall) of income over expenditure		2	-	7	2 847	-	-	1	1 199	(698)
Provisional savings on or cancellation of prior periods' obligations		-	-	-	-	-	-	-	-	-
Transfer to other funds		-	-	-	-	-	-	-	-	-
Refund to donors		-	-	-	-	-	-	(42)	-	-
Reserves and fund balances, beginning of period		48	(418)	137	-	4	4	42	1 970	1 509
Reserves and fund balances, end of period		50	(418)	144	2 847	4	4	1	3 169	811
Combined statement of assets, liabilities, reserves and fund balances as at 31 December 2005										
Assets										
Cash and term deposits	Schedule 3.1	-	-	-	-	-	-	-	-	-
Cash pool - US dollar	Schedule 3.1	52	-	149	4 642	4	4	42	1 748	1 515
Accounts receivable										
Voluntary contributions receivable		-	-	-	-	-	-	-	-	-
Inter-fund balances	Note 7	-	-	1	-	-	-	-	2 877	-
Other		-	7	-	206	-	-	-	25	139
Other Assets		-	-	-	-	-	-	-	37	19
Total assets		52	7	150	4 848	4	4	42	4 687	1 673
Liabilities										
Unliquidated obligations		-	-	-	957	-	-	-	1 289	504
Accounts payable										
Inter-fund balances	Note 7	2	425	6	1 023	-	-	41	-	300
Other		-	-	-	21	-	-	-	229	58
Total liabilities		2	425	6	2 001	-	-	41	1 518	862
Reserves and fund balances										
Cumulative surplus		50	(418)	144	2 847	4	4	1	3 169	811
Total reserves and fund balances		50	(418)	144	2 847	4	4	1	3 169	811
Total liabilities, reserves and fund balances		52	7	150	4 848	4	4	42	4 687	1 673

UNEP Technical Cooperation Trust Funds

		Technical Cooperation Trust Fund for Activities in Developing Countries on Environmental Awareness and Machinery (Financed by the Government of Germany)	Technical Cooperation Trust Fund for the Implementation of the Global Environment Facility Fee-Based System for Funding Projects Implementation	Technical Cooperation Trust Fund for the Organization of a Technology Transfer Workshop on the Implementation of the Montreal Protocol for French Speaking African Countries (Financed by the Government of France)	Technical Cooperation Trust Fund for UNEP's Implementation of the Activities Funded by the Global Environment Facility	Technical Cooperation Trust Fund for the Implementation of Activities funded by the United Nations fund for international partnership (UNFIP)	Technical Cooperation Trust Fund to Provide Experts to the UNEP/GRID (Financed by the Government of the United States of America)	Technical Cooperation Trust Fund for the Production of an Information Video Booklet on Working Safely with Hydrocarbons in Domestic and Small Scale Commercial Refrigeration (Financed by the Government of Germany)	Technical Cooperation Trust Fund in Support of the Coordination Office of the Global Programme Action for the Protection of the Marine Environment from Land-based Activities (Financed by the Government of the Netherlands)	Technical Cooperation Trust Fund in Support of UNEP's Implementation of Enabling and Pioneering Environmental Projects (Financed by the Government of Germany)
Combined statement of Income and Expenditure and changes in Reserves and fund balances for the biennium 2004-2005 ended 31 December 2005		EML	FBL	FML	GFL	GAL	GIL	GML	GNL	GTL
(Thousands of United States dollars)	**Reference**									
Income										
Voluntary contributions		-	14 717	-	89 410	12 311	50	-	909	-
Interest income		9	982	-	687	1	2	-	20	-
Miscellaneous income		-	-	-	-	-	-	-	-	-
Total Income		9	15 699	-	90 097	12 312	52	-	929	-
Expenditure										
Staff and other personnel costs		-	9 367	-	27 608	3 533	-	-	907	-
Contractual services		-	346	-	49 834	6 121	87	-	197	-
Travel		-	1 034	-	6 010	697	-	-	4	-
Operating expenses		-	217	-	20 643	1 156	-	-	33	-
Acquisitions		-	-	-	5 170	408	-	-	-	-
Programme support costs	Statement IX	-	-	-	-	599	11	-	148	-
Total Expenditure		-	10 964	-	109 265	12 514	98	-	1 289	-
Excess/(shortfall) of income over expenditure		9	4 735	-	(19 168)	(202)	(46)	-	(360)	-
Prior period adjustments		-	(101)	-	(1 336)	1	-	-	-	-
Net excess/(shortfall) of income over expenditure		9	4 634	-	(20 504)	(201)	(46)	-	(360)	-
Provisional savings on or cancellation of prior periods' obligations		-	-	-	5	-	-	-	-	-
Transfer to other funds		-	-	-	-	-	-	(3)	-	-
Refund to donors		-	-	-	-	(5)	-	-	(178)	-
Reserves and fund balances, beginning of period		188	15 715	10	76 613	-	72	3	365	-
Reserves and fund balances, end of period		197	20 349	10	56 114	(206)	26	-	(173)	-
Combined statement of assets, liabilities, reserves and fund balances as at 31 December 2005										
Assets										
Cash and term deposits	Schedule 3.1	-	-	-	567	-	-	-	-	-
Cash pool - US dollar	Schedule 3.1	205	20 645	10	23 487	1	17	-	248	-
Accounts receivable										
Voluntary contributions receivable		-	-	-	-	-	-	-	-	-
Inter-fund balances	Note 7	-	-	-	5 289	-	21	-	-	-
Other		-	304	-	37 749	2 340	-	-	-	3
Other Assets		-	94	-	84	-	-	-	-	-
Total assets		205	21 043	10	67 176	2 341	38	-	248	3
Liabilities										
Unliquidated obligations		-	265	-	7 856	1 348	12	-	105	-
Accounts payable										
Inter-fund balances	Note 7	8	324	-	-	1 127	-	-	301	3
Other		-	105	-	3 206	72	-	-	15	-
Total liabilities		8	694	-	11 062	2 547	12	-	421	3
Reserves and fund balances										
Cumulative surplus		197	20 349	10	56 114	(206)	26	-	(173)	-
Total reserves and fund balances		197	20 349	10	56 114	(206)	26	-	(173)	-
Total liabilities, reserves and fund balances		205	21 043	10	67 176	2 341	38	-	248	3

UNEP Technical Cooperation Trust Funds		Technical Cooperation Trust Fund for the Provision of Support to the Global International Waters Projects (Financed by the Government of Finland)	Technical Cooperation Trust Fund in Support of the Meetings of the UNEP High Level Committee of Ministers and Officials (Financed by the Government of the United States of America)	Technical Co-operation TF for Ireland Aid Multilateral Environ Fund for Africa	Technical Cooperation Trust Fund for UNEP's Implementation of the Multilateral Fund Activities	Technical Cooperation Trust Fund to Assist the Implementation of the Montreal Protocol on Substances that Deplete the Ozone Layer in Developing Countries (Financed by the Government of Sweden)	INFOTERRA Technical Cooperation Trust Fund (Financed by the Government of the United States of America)	Technical Cooperation Trust Fund for the Establishment of the International Environment Technology Centre in Japan	Technical Cooperation Trust Fund to Support Activities on Environmental Issues (Financed by the Government of Japan)	Technical Cooperation Trust Fund for the Promotion of Cleaner Production Investments in Developing Countries (Financed by the Government of Norway)	Technical Cooperation for the Management of UNEP/GEF National Adaptation Programme of Action for Least Developed Countries (LDCs)	Technical Cooperation Trust Fund to Promote Technical Cooperation and Assistance in Industrial, Environmental and Raw Material Management (Financed by the Government of Sweden)
Combined statement of Income and Expenditure and changes in Reserves and fund balances for the biennium 2004-2005 ended 31 December 2005		GWL	HAL	IAL	IML	IPL	ITL	JCL	JGL	KTL	LDL	MHL
(Thousands of United States dollars)	**Reference**											
Income												
Voluntary contributions		155	-	1 294	34 131	569	-	3 900	-	-	1 099	-
Interest income		1	7	82	920	11	-	13	22	29	75	4
Miscellaneous income		-	-	-	-	-	-	-	-	-	-	-
Total Income		156	7	1 376	35 051	580	-	3 913	22	29	1 174	4
Expenditure												
Staff and other personnel costs		220	-	21	9 924	278	-	2 421	-	135	394	-
Contractual services		97	-	1 304	7 007	10	-	172	(13)	1	192	-
Travel		35	-	10	1 374	57	-	144	-	-	33	-
Operating expenses		50	-	(13)	4 075	76	-	238	-	-	471	-
Acquisitions		-	-	-	1 768	4	-	6	-	-	44	-
Programme support costs	Statement IX	7	-	172	1 991	55	-	366	(2)	18	-	-
Total Expenditure		409	-	1 494	26 139	480	-	3 347	(15)	154	1 134	-
Excess/(shortfall) of income over expenditure		(253)	7	(118)	8 912	100	-	566	37	(125)	40	4
Prior period adjustments		245	-	-	-	-	-	(4)	-	-	-	-
Net excess/(shortfall) of income over expenditure		(8)	7	(118)	8 912	100	-	562	37	(125)	40	4
Provisional savings on or cancellation of prior periods' obligations		-	-	-	-	-	-	-	-	-	-	-
Transfer to other funds		-	(133)	-	-	-	-	-	-	-	-	-
Refund to donors		-	-	-	-	-	-	-	-	(204)	-	-
Reserves and fund balances, beginning of period		69	126	1 307	10 549	196	-	539	435	704	1 680	76
Reserves and fund balances, end of period		61	-	1 189	19 461	296	-	1 101	472	375	1 720	80
Combined statement of assets, liabilities, reserves and fund balances as at 31 December 2005												
Assets												
Cash and term deposits	Schedule 3.1	-	-	-	-	-	-	-	-	-	-	-
Cash pool - US dollar	Schedule 3.1	-	138	1 941	19 590	160	-	-	490	400	1 443	83
Accounts receivable												
Voluntary contributions receivable		-	-	-	-	-	-	-	-	-	-	-
Inter-fund balances	Note 7	66	-	-	3 519	139	-	760	-	-	-	-
Other		-	-	-	2 671	5	-	507	-	-	731	-
Other Assets		-	-	-	17	-	-	-	-	-	-	-
Total assets		66	138	1 941	25 797	304	-	1 267	490	400	2 174	83
Liabilities												
Unliquidated obligations		7	-	298	4 739	-	-	132	-	-	-	-
Accounts payable												
Inter-fund balances	Note 7	-	138	367	-	-	-	-	18	15	430	3
Other		(2)	-	87	1 597	8	-	34	-	10	24	-
Total liabilities		5	138	752	6 336	8	-	166	18	25	454	3
Reserves and fund balances												
Cumulative surplus		61	-	1 189	19 461	296	-	1 101	472	375	1 720	80
Total reserves and fund balances		61	-	1 189	19 461	296	-	1 101	472	375	1 720	80
Total liabilities, reserves and fund balances		66	138	1 941	25 797	304	-	1 267	490	400	2 174	83

UNEP Technical Cooperation Trust Funds

		Technical Co-operation TF on the Conservation and Management of Marine Turtles and their Habitats of the Indian Oceans and South East Asia	Technical Cooperation Trust Fund for the Promotion of Renewable Energy in the Medi-terranean Region	TCTF to Support the Implementa-tion of the Rotterdam & Stockholm Convention in Developing Countries	Technical Cooperation Trust Fund in Support of Meetings of Sub-Committees or Working Groups on Programmatic and Administrative Reform of UNEP (Financed by the Government of the United States of America)	Technical Cooperation Trust Fund for the Implementa-tion of the Agreement with Sweden	Technical Coopera-tion Trust Fund for the UNEP/GEF Strategic Partnership	TC Trust Fund for enhancement of cooperation between UNEP and UNCC	Technical Cooperation Trust Fund for the Implementation of UNEP-UNCTAD Capacity Building Task Force on Activities on Trade, Environment and Development	Technical Cooperation Trust Fund to Assist Developing Countries to Take Action for the Protection of the Ozone Layer under the Vienna Convention and Montreal Protocol (Financed by the Government of Finland)		**UNEP Technical Cooperation Trust Funds Total**	
Combined statement of Income and Expenditure and changes in Reserves and fund balances for the biennium 2004-2005 ended 31 December 2005		MRL	REL	RSL	RUL	SEL	SPL	UCL	UTL	VML	Eliminations	2005	2003
(Thousands of United States dollars)	**Reference**												
Income													
Voluntary contributions		378	2 614	-	-	3 589	-	721	1 074	-	-	184 082	163 525
Interest income		13	95	11	27	1	1	33	32	23	-	3 458	5 243
Miscellaneous income		-	-	-	-	-	7	-	-	-	-	7	43
Total Income		391	2 709	11	27	3 590	8	754	1 106	23	-	187 547	168 811
Expenditure													
Staff and other personnel costs		248	333	-	-	51	101	1 123	197	-	-	58 090	36 292
Contractual services		84	479	-	-	514	15	21	117	16	-	77 283	44 910
Travel		23	68	-	-	-	-	104	48	-	-	9 900	6 203
Operating expenses		34	15	126	-	-	1	128	205	30	-	28 349	19 832
Acquisitions		9	-	-	-	-	-	29	4	-	-	7 495	4 295
Programme support costs	Statement IX	52	116	16	-	45	-	183	58	6	-	4 868	3 329
Total Expenditure		450	1 011	142	-	610	117	1 588	629	52	-	185 985	114 861
Excess/(shortfall) of income over expenditure		(59)	1 698	(131)	27	2 980	(109)	(834)	477	(29)	-	1 562	53 950
Prior period adjustments		12	-	-	(219)	-	(3)	-	-	(106)	-	(1 557)	(4 458)
Net excess/(shortfall) of income over expenditure		(47)	1 698	(131)	(192)	2 980	(112)	(834)	477	(135)	-	5	49 492
Provisional savings on or cancellation of prior periods' obligations		-	-	-	-	-	-	-	-	-	-	5	80
Transfer to other funds		-	-	-	(416)	-	-	-	-	-	-	(552)	-
Refund to donors		-	-	-	-	-	-	-	-	-	-	(429)	(121)
Reserves and fund balances, beginning of period		239	853	310	608	-	119	1 073	434	504	-	116 083	66 632
Reserves and fund balances, end of period		192	2 551	179	-	2 980	7	239	911	369	-	115 112	116 083
Combined statement of assets, liabilities, reserves and fund balances as at 31 December 2005													
Assets													
Cash and term deposits	Schedule 3.1	-	-	-	-	-	-	-	-	-	-	567	322
Cash pool - US dollar	Schedule 3.1	296	2 261	219	434	149	14	754	710	454	-	82 305	116 188
Accounts receivable													-
Voluntary contributions receivable		-	-	-	-	-	-	-	-	-	-	-	491
Inter-fund balances	Note 7	-	118	-	-	2 862	-	-	179	-	(5 293)	10 538	136
Other		-	227	-	-	-	-	9	101	-	-	45 024	34 688
Other Assets		-	-	-	-	-	-	-	-	-	-	251	150
Total assets		296	2 606	219	434	3 011	14	763	990	454	(5 293)	138 685	151 975
Liabilities													
Unliquidated obligations		-	54	-	1	31	1	20	27	40	-	17 686	8 395
Accounts payable													-
Inter-fund balances	Note 7	55	-	9	433	-	4	220	-	41	(5 293)	-	23 292
Other		49	1	31	-	-	2	284	52	4	-	5 887	4 205
Total liabilities		104	55	40	434	31	7	524	79	85	(5 293)	23 573	35 892
Reserves and fund balances													
Cumulative surplus		192	2 551	179	-	2 980	7	239	911	369	-	115 112	116 083
Total reserves and fund balances		192	2 551	179	-	2 980	7	239	911	369	-	115 112	116 083
Total liabilities, reserves and fund balances		296	2 606	219	434	3 011	14	763	990	454	(5 293)	138 685	151 975

Statement VIII

UNEP Professional Officers Trust Funds

		TC Trust Fund for Sr Tech Coop/Liaison Officer - UNEP Brussels (Financed by the Government of the Netherlands)	Technical Cooperation Trust Fund for Financing of Professional Officers (Financed by the Government of Finland)	Technical Cooperation Trust Fund for the Provision of a Senior Professional Officer to UNEP (Financed by the Government of Canada)	Technical Cooperation Trust Fund for the Provision of a Senior Programme Officer to the UNEP/GPA Office in The Hague (Financed by the Government of France)	Technical Cooperation Trust Fund for the Provision of Professional Officers to the Ozone Secretariat (Financed by the Government of the Netherlands)	Technical Cooperation Trust Fund to Support the UNEP Executive Director's Implementation of Personnel Reforms in the UNEP Secretariat (Financed by the Government of the United States of America)	Technical Cooperation Trust Fund for the Secondment of a UNEP Senior Officer to the CSD Secretariat of the Intergovern-mental Panel on Forests (Financed by the Government of the Netherlands)	Special Purpose TF for the Prov of a Professional Officer to UNEP/SBC	Technical Cooperation Trust Fund for Provision of Junior Professional Officers (Financed by the Government of Austria)	Technical Cooperation Trust Fund for Provision of Junior Professional Officers (Financed by the Government of Belgium)
Combined statement of Income and Expenditure and changes in Reserves and fund balances for the biennium 2004-2005 ended 31 December 2005		BNL	CEL	CSL	FGL	PHL	PUL	SDL	SNL	TAL	TBL
(Thousands of United States dollars)	**Reference**										
Income											
Voluntary contributions		-	552	-	-	50	-	493	40	203	400
Interest income		-	16	1	5	-	1	-	2	-	2
Total Income		-	568	1	5	50	1	493	42	203	402
Expenditure											
Staff and other personnel costs		54	224	-	-	-	32	404	114	36	277
Travel		-	-	-	(12)	-	-	-	-	-	8
Programme support costs	Statement IX	7	27	-	(1)	-	4	48	14	4	34
Total Expenditure		61	251	-	(13)	-	36	452	128	40	319
Excess/(shortfall) of income over expenditure		(61)	317	1	18	50	(35)	41	(86)	163	83
Prior period adjustments		-	-	-	-	-	-	77	-	-	-
Net excess/(shortfall) of income over expenditure		(61)	317	1	18	50	(35)	118	(86)	163	83
Refund to Donors		-	-	-	-	-	-	-	-	-	-
Reserves and fund balances, beginning of period		(8)	208	20	77	(50)	35	(184)	64	(74)	152
Reserves and fund balances, end of period		(69)	525	21	95	-	-	(66)	(22)	89	235
Combined statement of assets, liabilities, reserves and fund balances as at 31 December 2005											
Assets											
Cash pool - US dollar	Schedule 3.1	-	390	22	109	-	-	-	8	7	14
Accounts receivable											
Inter-fund balances	Note 7	-	147	-	-	-	-	-	-	90	218
Other		-	-	-	-	-	-	-	-	-	7
Other Assets		-	-	-	-	-	-	-	-	-	4
Total assets		-	537	22	109	-	-	-	8	97	243
Liabilities											
Unliquidated obligations		-	12	-	-	-	-	-	-	8	5
Inter-fund balances	Note 7	69	-	1	4	-	-	66	29	-	-
Other		-	-	-	10	-	-	-	1	-	3
Total liabilities		69	12	1	14	-	-	66	30	8	8
Reserves and fund balances											
Cumulative surplus		(69)	525	21	95	-	-	(66)	(22)	89	235
Total reserves and fund balances		(69)	525	21	95	-	-	(66)	(22)	89	235
Total liabilities, reserves and fund balances		-	537	22	109	-	-	-	8	97	243

UNEP Professional Officers Trust Funds

		Technical Cooperation Trust Fund for the Provision of Junior Professional Officers (Financed by the Nordic Governments through the Government of Sweden)	Special Purpose Trust Fund for Government of Denmark's Agreement with UNEP for Provision of Junior Professional Officers	Technical Cooperation Trust Fund for the Provision of Professional and Junior Professional Officers (Financed by the Government of the United States of America)	Special Purpose Trust Fund for the Provision of Junior Professional Officers (Financed by the Government of Germany)	Technical Cooperation Trust Fund for the Provision of Junior Professional Officers (Financed by the Government of the Netherlands)	Technical Cooperation Trust Fund for the Provision of junior Professional Officers (Financed by the Government of Italy)	Technical Cooperation Trust Fund for the Provision of Junior Professional Officers (Financed by the Government of Japan).	Technical Cooperation Trust Fund for the Provision of Professional Officers (Financed by the Government of the Republic of Korea)	Special Purpose Trust Fund for the Government of Norway's Agreement with the UNEP for the Provision of Junior Professional Officers
Combined statement of Income and Expenditure and changes in Reserves and fund balances for the biennium 2004-2005 ended 31 December 2005		TCL	TDL	TEL	TGL	THL	TIL	TJL	TKL	TNL
(Thousands of United States dollars)	**Reference**									
Income										
Voluntary contributions		-	147	145	719	601	295	572	893	123
Interest income		4	16	-	22	4	15	40	11	8
Total Income		4	163	145	741	605	310	612	904	131
Expenditure										
Staff and other personnel costs		73	267	122	562	325	403	527	683	77
Travel		-	12	-	8	(7)	13	7	-	5
Programme support costs	Statement IX	9	34	15	68	38	50	65	82	10
Total Expenditure		82	313	137	638	356	466	599	765	92
Excess/(shortfall) of income over expenditure		(78)	(150)	8	103	249	(156)	13	139	39
Prior period adjustments		-	(1)	-	(34)	-	-	-	(5)	-
Net excess/(shortfall) of income over expenditure		(78)	(151)	8	69	249	(156)	13	134	39
Refund to Donors		-	-	-	-	-	-	-	-	-
Reserves and fund balances, beginning of period		65	346	(113)	452	(67)	328	1 000	148	106
Reserves and fund balances, end of period		(13)	195	(105)	521	182	172	1 013	282	145
Combined statement of assets, liabilities, reserves and fund balances as at 31 December 2005										
Assets										
Cash pool - US dollar	Schedule 3.1	70	310	-	437	133	304	798	291	195
Accounts receivable										
Inter-fund balances	Note 7	-	-	-	101	53	-	232	2	-
Other		-	-	-	-	-	-	-	13	3
Other Assets		-	-	-	-	-	-	-	6	-
Total assets		70	310	-	538	186	304	1 030	312	198
Liabilities										
Unliquidated obligations		4	17	-	8	4	4	10	10	3
Inter-fund balances	Note 7	79	98	99	-	-	124	-	-	48
Other		-	-	6	9	-	4	7	20	2
Total liabilities		83	115	105	17	4	132	17	30	53
Reserves and fund balances										
Cumulative surplus		(13)	195	(105)	521	182	172	1 013	282	145
Total reserves and fund balances		(13)	195	(105)	521	182	172	1 013	282	145
Total liabilities, reserves and fund balances		70	310	-	538	186	304	1 030	312	198

UNEP Professional Officers Trust Funds		Technical Cooperation Trust Fund for the Provision of Junior Professional Officers (Financed by L'Organization De La Francophonie)	Technical Cooperation Trust Fund for the Provision of Junior Professional Officers (Financed by the Government of France)	Technical Cooperation Trust Fund for the Provision of Junior Professional Officers (Financed by the Government of Sweden)	Technical Cooperation Trust Fund for the Provision of an Executive Assistant to the Executive Director (Financed by the Government of the United Kingdom)		UNEP - Professional Officers Trust Funds Total	
Combined statement of Income and Expenditure and changes in Reserves and fund balances for the biennium 2004-2005 ended 31 December 2005		TOL	TRL	TSL	UKL	Eliminations	2005	2003
(Thousands of United States dollars)	**Reference**							
Income								
Voluntary contributions		389	294	924	-	-	6 840	5 834
Interest income		3	15	27	6	-	198	339
Total Income		392	309	951	6	-	7 038	6 173
Expenditure								
Staff and other personnel costs		209	172	569	(3)	-	5 127	6 196
Travel		-	5	21	-	-	60	132
Programme support costs	Statement IX	25	22	71	-	-	626	762
Total Expenditure		234	199	661	(3)	-	5 813	7 090
Excess/(shortfall) of income over expenditure		158	110	290	9	-	1 225	(917)
Prior period adjustments		-	-	-	-	-	37	(175)
Net excess/(shortfall) of income over expenditure		158	110	290	9	-	1 262	(1 092)
Refund to Donors		-	-	-	-	-	-	(189)
Reserves and fund balances, beginning of period		-	154	287	129	-	3 075	4 356
Reserves and fund balances, end of period		158	264	577	138	-	4 337	3 075
Combined statement of assets, liabilities, reserves and fund balances as at 31 December 2005								
Assets								
Cash pool - US dollar	Schedule 3.1	71	340	608	144	-	4 251	3 929
Accounts receivable								
Inter-fund balances	Note 7	82	-	-	-	(690)	235	3
Other		5	-	1	-	-	29	2
Other Assets		2	-	-	-	-	12	-
Total assets		160	340	609	144	(690)	4 527	3 934
Liabilities								
Unliquidated obligations		-	6	23	-	-	114	248
Inter-fund balances	Note 7	-	67	1	5	(690)	-	482
Other		2	3	8	1	-	76	129
Total liabilities		2	76	32	6	(690)	190	859
Reserves and fund balances								
Cumulative surplus		158	264	577	138	-	4 337	3 075
Total reserves and fund balances		158	264	577	138	-	4 337	3 075
Total liabilities, reserves and fund balances		160	340	609	144	(690)	4 527	3 934

Statement IX

Special Account for Programme Support Costs

Statement of income and expenditure and changes in reserves and fund balances for the biennium 2004-2005 ended 31 December 2005

(Thousands of United States dollars)

	Reference	2005	2003
Income			
Programme support income			
UNEP General Trust Funds	Statement V	13 955	11 683
Multilateral Fund	Statement VI	591	485
UNEP Technical Cooperation Trust Funds	Statement VII	4 868	3 524
UNEP Professional Officers Programme	Statement VIII	626	566
UNEP Earmarked Contributions	Statement X	1 931	1 252
UNEP Sasakawa Environment Prize	Statement XII	30	35
UNFIP		-	591
Interest income		303	726
Miscellaneous income		950	382
Total Income		23 254	19 244
Expenditure			
Staff and other personnel costs		9 955	15 685
Contractual services		9 103	564
Travel		384	104
Operating expenses		954	302
Acquisitions		21	21
Total Expenditure		20 417	16 676
Excess/(shortfall) of income over expenditure		2 837	2 569
Prior period adjustments		(119)	(771)
Net excess/(shortfall) of income over expenditure		2 718	1 797
Provisional savings on or cancellation of prior periods' obligations		528	114
Transfer from/(to) United Nations Office At Nairobi and Other Funds		3	(19)
Reserves and fund balances, beginning of period		3 551	1 659
Reserves and fund balances, end of period		6 800	3 551
Operating Reserve - Beginning of period		2 000	2 000
Operating Reserve - End of period		2 000	2 000

Statement of assets, liabilities, reserves and fund balances as at 31 December 2005

Assets			
Cash pool - US dollar	Sch 3.1	769	6 882
Accounts receivable			
Inter-fund balances	Note 7	8 848	-
Other		21	21
Other assets		10	-
Total assets		9 648	6 903
Liabilities			
Payments or contributions received in advance		227	-
Unliquidated obligations		529	983
Accounts payable			
Inter-fund balances	Note 7	-	107
Other		92	262
Total liabilities		848	1 352
Reserves and fund balances			
Operating reserve		2 000	2 000
Cumulative surplus		6 800	3 551
Total reserves and fund balances		8 800	5 551
Total liabilities, reserves and fund balances		9 648	6 903

Statement X

UNEP Earmarked Contributions		Counterpart Contributions in Support of the Environment Fund Activities.	Support of the Action Plan for the Eastern African Region	Support of the Action Plan for the Caribbean Environment Programme	Support of the Eastern Asian Seas Action Plan	Support of the EUROBATS Secretariat	Support of the Global Environment Facility (GEF)	Support of the Mediterranean Action Plan	Support of the NOWPAP Action Plan	Support of the Activities of the OZONE Secretariat
Combined statement of income and expenditure and changes in reserves and fund balances for the biennium 2004-2005 ended 31 December 2005		CPL	QAW	QCL	QEL	QFL	QGL	QML	QNL	QOL
(Thousands of United States dollars)	**Reference**									
Income										
Voluntary contributions		62 376	-	1 805	345	168	694	2 228	1 306	554
Interest income		-	19	56	12	4	76	60	65	8
Miscellaneous income		2	-	-	-	-	-	-	-	-
Total Income		62 378	19	1 861	357	172	770	2 288	1 371	562
Expenditure										
Staff and other personnel costs		11 804	-	-	47	-	97	280	829	384
Contractual services		23 571	-	750	221	65	511	1 092	-	192
Travel		1 820	-	23	31	-	2	39	-	-
Operating expenses		13 794	-	554	19	88	492	520	-	96
Acquisitions		411	-	10	7	-	4	(1)	-	-
Programme support costs	Statement IX	918	-	174	43	20	-	168	108	75
Total Expenditure		52 318	-	1 511	368	173	1 106	2 098	937	747
Excess/(shortfall) of income over expenditure		10 060	19	350	(11)	(1)	(336)	190	434	(185)
Prior period adjustments		(2 871)	-	(80)	-	-	-	-	-	(33)
Net excess/(shortfall) of income over expenditure		7 189	19	270	(11)	(1)	(336)	190	434	(218)
Provisional savings on or cancellation of prior periods' obligations		-	-	-	-	-	1	5	-	-
Refund to Donors		(323)	-	-	-	-	-	-	(190)	-
Reserves and fund balances, beginning of period		24 839	378	1 116	233	28	1 478	43	1 401	113
Reserves and fund balances, end of period		31 705	397	1 386	222	27	1 143	238	1 645	(105)
Combined statement of assets, liabilities, reserves and fund balances as at 31 December 2005										
Assets										
Cash pool - Euro	Schedule 3.1	1 466	-	-	-	73	183	1 370	-	140
Cash pool - US dollar	Schedule 3.1	29 283	412	1 304	227	16	1 688	1 214	1 329	99
Accounts receivable										
Voluntary contributions receivable		-	-	-	-	-	-	-	-	-
Inter-fund balances	Note 7	5 948	-	371	141	-	-	-	324	-
Other		3 097	-	205	-	-	163	445	-	-
Deferred charges		93	-	-	-	-	-	-	-	-
Total assets		39 887	412	1 880	368	89	2 034	3 029	1 653	239
Liabilities										
Payments or contributions received in advance		4	-	-	-	-	-	-	-	-
Unliquidated obligations		6 212	-	487	-	4	41	174	8	165
Accounts payable										
Other		1 966	-	7	146	-	7	5	-	-
Total liabilities		8 182	15	494	146	62	891	2 791	8	344
Reserves and fund balances										
Cumulative surplus		31 705	397	1 386	222	27	1 143	238	1 645	(105)
Total reserves and fund balances		31 705	397	1 386	222	27	1 143	238	1 645	(105)
Total liabilities, reserves and fund balances		39 887	412	1 880	368	89	2 034	3 029	1 653	239

Statement X

UNEP Earmarked Contributions		Support of the Basel Convention	Support of the African Eurasian Waterbirds Agreement	Support of the CITIES Activities	Support of the ASCOBANS Secretariat	Support of the Convention on Migratory Species of Wild Animals (CMS)		UNEP - Earmarked Contributions Total	
Combined statement of income and expenditure and changes in reserves and fund balances for the biennium 2004-2005 ended 31 December 2005		QRL	QSL	QTL	QVL	QWL	Eliminations	2005	2003
(Thousands of United States dollars)	**Reference**								
Income									
Voluntary contributions		-	541	2 358	106	529	-	73 010	53 037
Interest income		3	20	29	2	25	-	379	366
Miscellaneous income		-	-	-	-	-	-	2	57
Total Income		3	561	2 387	108	554	-	73 391	53 460
Expenditure									
Staff and other personnel costs		32	-	794	-	-	-	14 267	8 818
Contractual services		142	151	756	21	326	-	27 798	15 637
Travel		2	7	130	-	-	-	2 054	2 229
Operating expenses		7	55	653	-	237	-	16 515	10 286
Acquisitions		-	-	164	-	-	-	595	987
Programme support costs	Statement IX	24	27	298	3	73	-	1 931	1 252
Total Expenditure		207	240	2 795	24	636	-	63 160	39 209
Excess/(shortfall) of income over expenditure		(204)	321	(408)	84	(82)	-	10 231	14 251
Prior period adjustments		-	-	(98)	1	(75)	-	(3 156)	499
Net excess/(shortfall) of income over expenditure		(204)	321	(506)	85	(157)	-	7 075	14 750
Provisional savings on or cancellation of prior periods' obligations		-	-	(6)	-	-	-	-	104
Refund to Donors		-	-	-	-	-	-	(513)	(48)
Reserves and fund balances, beginning of period		212	121	206	(23)	480	-	30 625	15 819
Reserves and fund balances, end of period		8	442	(306)	62	323	-	37 187	30 625
Combined statement of assets, liabilities, reserves and fund balances as at 31 December 2005									
Assets									
Cash pool - Euro	Schedule 3.1	-	141	-	-	40	-	3 413	-
Cash pool - US dollar	Schedule 3.1	8	622	686	56	585	-	37 529	30 720
Accounts receivable									
Voluntary contributions receivable		-	-	-	-	-	-	-	2 739
Inter-fund balances	Note 7	-	-	93	14	-	(4 041)	2 850	1 394
Other		-	-	71	-	-	-	3 981	2 312
Deferred charges		-	-	531	-	-	-	624	618
Total assets		8	763	1 381	70	625	(4 041)	48 397	37 783
Liabilities									
Payments or contributions received in advance		-	-	100	-	-	-	104	106
Unliquidated obligations		-	79	123	5	206	-	7 504	4 685
Accounts payable									
Other		-	1	1 464	3	3	-	3 602	2 367
Total liabilities		-	321	1 687	8	302	(4 041)	11 210	7 158
Reserves and fund balances									
Cumulative surplus		8	442	(306)	62	323	-	37 187	30 625
Total reserves and fund balances		8	442	(306)	62	323	-	37 187	30 625
Total liabilities, reserves and fund balances		8	763	1 381	70	625	(4 041)	48 397	37 783

Statement XI

UNEP Sasakawa Environment Prize

Statement of income and expenditure and changes in reserves and fund balances for the biennium 2004-2005 ended 31 December 2005

(Thousands of United States dollars)

	Reference	2005	2003
Income			
Voluntary contributions		385	603
Interest income		80	127
Total Income		465	730
Expenditure			
Staff and other personnel costs		4	-
Contractual services		164	58
Travel		12	44
Operating expenses		265	158
Acquisitions		(11)	6
Programme support costs	Statement IX	30	35
Prize award		-	400
Total Expenditure		464	701
Excess/(shortfall) of income over expenditure		1	29
Prior period adjustments		(2)	-
Net excess/(shortfall) of income over expenditure		(1)	29
Transfer to Endowment Fund - Current period		(24)	(38)
Reserves and fund balances, beginning of period		41	50
Reserves and fund balances, end of period		16	41
Endowment Fund - beginning of period		1 543	1 505
Movements on Endowment fund		24	38
Endowment Fund - end of period		1 567	1 543

Statement of assets, liabilities, reserves and fund balances as at 31 December 2005

Assets			
Cash pool - US dollar	Sch 3.1	1 761	1 656
Accounts receivable			
Other		-	2
Total assets		1 761	1 658
Liabilities			
Unliquidated obligations		26	74
Accounts payable			
Inter-fund balances	Note 7	135	-
Other		17	-
Total liabilities		178	74
Reserves and fund balances			
Cumulative surplus/(deficit)		16	41
Endowment Fund		1 567	1 543
Total reserves and fund balances		1 583	1 584
Total liabilities, reserves and fund balances		1 761	1 658

Statement XII

Support of the Mediterranean Action Plan

Statement of income and expenditure and changes in reserves and fund balances for the biennium 2004-2005 ended 31 December 2005

(Thousands of United States dollars)

	Reference	2005	2003
Income			
Voluntary contributions		800	800
Interest income		6	8
Miscellaneous income		10	-
Total Income		816	808
Expenditure			
Staff and other personnel costs		411	342
Operating expenses		281	357
Acquisitions		461	465
Total Expenditure		1 153	1 164
Excess/(shortfall) of income over expenditure		(337)	(356)
Net excess/(shortfall) of income over expenditure		(337)	(356)
Reserves and fund balances, beginning of period		174	530
Reserves and fund balances, end of period		(163)	174

Statement of assets, liabilities, reserves and fund balances as at 31 December 2005

Assets			
Accounts receivable			
Inter-fund balances	Note 7	-	216
Other		-	1
Total assets		-	217
Liabilities			
Unliquidated obligations		12	43
Accounts payable			
Inter-fund balances		150	-
Other		1	-
Total liabilities		163	43
Reserves and fund balances			
Cumulative surplus		(163)	174
Total reserves and fund balances		(163)	174
Total liabilities, reserves and fund balances		-	217

Statement XIII

Support of the Action Plan for the Caribbean Environment Programme (Jamaica $)

Statement of income and expenditure and changes in reserves and fund balances for the biennium 2004-2005 ended 31 December 2005
(Thousands of United States dollars)

Income	Reference	2005	2003
Voluntary contributions		-	99
Total Income		-	99
Expenditure			
Total Expenditure		-	-
Excess/(shortfall) of income over expenditure		-	99
Prior period adjustments		-	(179)
Net excess/(shortfall) of income over expenditure		-	(80)
Reserves and fund balances, beginning of period		-	80
Reserves and fund balances, end of period		-	-

Statement of assets, liabilities, reserves and fund balances as at 31 December 2005

Assets			
Cash and term deposits		-	41
Accounts receivable			-
Other		5	-
Total assets		5	41
Liabilities			
Accounts payable			
Inter-fund balances	Note 7	5	41
Total liabilities		5	41
Reserves and fund balances			
Total liabilities, reserves and fund balances		5	41

Statement XIV

Revolving Fund Activities

Statement of income and expenditure and changes in reserves and fund balances for the biennium 2004-2005 ended 31 December 2005

(Thousands of United States dollars)

Income	Reference	2005	2003
Sale of publications		138	105
Royalties		25	51
Miscellaneous income		3	10
Total Income		166	166
Expenditure			
Contractual services		254	148
Travel		8	12
Operating expenses		10	-
Total Expenditure		272	160
Excess/(shortfall) of income over expenditure		(106)	6
Net excess/(shortfall) of income over expenditure		(106)	6
Transfer from (to) other Funds		-	(6)
Provisional savings on or cancellation of prior periods' obligations		6	-
Reserves and fund balances, beginning of period		200	200
Reserves and fund balances, end of period		100	200

Statement of assets, liabilities, reserves and fund balances as at 31 December 2005

Assets			
Accounts receivable			
Inter-fund balances	Note 7	107	217
Total assets		107	217
Liabilities			
Unliquidated obligations		2	7
Other		5	10
Total liabilities		7	17
Reserves and fund balances			
Cumulative surplus		100	200
Total reserves and fund balances		100	200
Total liabilities, reserves and fund balances		107	217

Notes to the financial statements

Note 1
The United Nations Environment Programme and its objectives

(a) The United Nations Environment Programme (UNEP) was established by the General Assembly by its resolution 2997 (XXVII) of 15 December 1972, with the Governing Council of UNEP as its policymaking organ and a secretariat to serve as a focal point for environmental action and coordination within the United Nations system.

(b) The mandate of UNEP has been confirmed through various legislative measures, both by the General Assembly and the Governing Council of UNEP. UNEP also provides the secretariats to several global and regional conventions that have been established in areas related to UNEP programme activities.

(c) The activities for which UNEP is responsible fall within the framework of programme 10, Environment, of the revised medium-term plan for the period 2002-2005.[1] The overall objective of programme 10 is to provide leadership and encourage partnership in caring for the environment by inspiring, informing and enabling nations and peoples to improve their quality of life without compromising that of future generations. The main elements of the strategy for achieving the overall objective include: (a) filling the information and knowledge gap on critical environmental issues through more comprehensive assessments; (b) identifying and further developing the use of appropriate integrated policy measures in tackling the root causes of major environmental concerns; and (c) mobilizing action for better integration of international action to improve the environment, particularly in relation to regional and multilateral agreements, as well as United Nations system-wide collaborative arrangements.

Note 2
Summary of significant accounting and financial reporting policies of the United Nations

(a) The accounts of UNEP are maintained in accordance with the Financial Regulations of the United Nations as adopted by the General Assembly, the rules formulated by the Secretary-General as required under the regulations, administrative instructions issued by the Under-Secretary-General for Management or the Controller and specific decisions of the Governing Council of UNEP. They also take fully into account the United Nations System Accounting Standards, as adopted by the Administrative Committee on Coordination, now replaced by the United Nations System Chief Executives Board for Coordination. The organization follows International Accounting Standard No. 1 on the disclosure of accounting policies, as modified and adopted by the United Nations System Chief Executives Board for Coordination, as shown below:

(i) Going concern, consistency, and accrual are fundamental accounting assumptions. Where fundamental accounting assumptions are followed in financial statements, disclosure of such assumptions is not required. If a

[1] *Official Records of the General Assembly, Fifty-seventh Session, Supplement No. 6* (A/57/6/Rev.1).

fundamental accounting assumption is not followed, that fact should be disclosed together with the reasons;

(ii) Prudence, substance over form, and materiality should govern the selection and application of accounting policies;

(iii) Financial statements should include clear and concise disclosure of all significant accounting policies which have been used;

(iv) The disclosure of the significant accounting policies used should be an integral part of the financial statements. These policies should normally be disclosed in one place;

(v) Financial statements should show comparative figures for the corresponding period of the preceding financial period;

(vi) A change in an accounting policy that has a material effect in the current period or may have a material effect in subsequent periods should be disclosed together with the reasons. The effect of the change should, if material, be disclosed and quantified.

(b) The organization's accounts are maintained on a "fund accounting" basis. Each fund is maintained as a distinct financial and accounting entity with a separate self-balancing, double-entry group of accounts. Separate financial statements are prepared for each fund or for a group of funds of the same nature.

(c) The financial period of the organization is a biennium and consists of two consecutive calendar years for all funds.

(d) Generally, income, expenditure, assets and liabilities are recognized on the accrual basis of accounting.

(e) The accounts of the organization are presented in United States dollars. Accounts maintained in other currencies are translated into United States dollars at the time of the transactions at rates of exchange established by the United Nations. In respect of such currencies, the financial statements shall reflect the cash, investments, unpaid pledges and current accounts receivable and payable in currencies other than the United States dollar, translated at the applicable United Nations rates of exchange in effect as at the date of the statements. In the event that the application of actual exchange rates at the date of the statements would provide a valuation materially different from the application of the Organization's rates of exchange for the last month of the financial period, a footnote will be presented quantifying the difference.

(f) The organization's financial statements are prepared on the historical cost basis of accounting and are not adjusted to reflect the effects of changing prices for goods and services.

(g) The cash flow summary statement is based on the "Indirect method" of cash flow as referred to in the United Nations System Accounting Standards.

(h) The organization's financial statements are prepared in accordance with the ongoing recommendations of the Working Party on Accounting Standards to the United Nations System Chief Executives Board for Coordination.

(i) The results of the organization's operations presented in statements I, II and III are shown in summary by general type of activity, as well as on a combined

basis for funds other than those that are reported on separately, after the elimination of all inter-fund balances and instances of double-counting of income and expenditure. Their presentation on a combined basis does not imply that the various separate funds can be intermingled in any way, since, normally, resources may not be utilized between funds.

(j) The regular budget of the United Nations meets part of the costs of the secretariat of the United Nations Environment Programme established under resolution 2997 (XXVII). Details of the expenditure may be found in the financial report and audited financial statements of the United Nations. They are not considered further in the present report.

(k) Income:

(i) Voluntary contributions from Member States or other donors are recorded as income on the basis of a written commitment to pay monetary contributions at specified times within the current financial period. Pledges to the Environment Fund remaining unpaid after four years are written off with the approval of the Governing Council. Pledges to multilateral environmental agreements which involve a budget that has been approved by the parties, are written off with the approval of the parties to the multilateral environmental agreement concerned. Pledges to trust funds which are purely voluntary are written off with the approval of the Executive Director of UNEP;

(ii) Income received under inter-organizational arrangements represents allocations of funding from agencies to enable the organization to administer projects or other programmes on their behalf;

(iii) Allocations from other funds represent monies appropriated or designated from one fund for transfer to and disbursement from another fund;

(iv) Income for services rendered includes reimbursements for salaries of staff members and other costs which are attributable to providing technical and administrative support to other organizations;

(v) Interest income includes all interest earned on deposits in various bank accounts, investment income earned on marketable securities and other negotiable instruments and investment income earned in the cash pools. All realized losses and net unrealized losses on short-term investments are offset against investment income. Investment income and costs associated with the operation of investments in the cash pool are allocated to participating funds;

(vi) Miscellaneous income includes refunds of expenditures charged to prior periods, income from net gains resulting from currency translations, monies accepted for which no purpose was specified, uncashed cheques one year from their date of issuance, interest from earmarked contributions to the Environment Fund and other sundry income;

(vii) Income relating to future financial periods is not recognized in the current financial period and is recorded as payments or contributions received in advance, as referred to in item (n) (iii).

(l) Expenditure:

(i) Expenditures are incurred against authorized allotments. Total expenditures reported include unliquidated obligations and disbursements;

(ii) Expenditures incurred for non-expendable property are charged to the budget of the period when acquired and are not capitalized. Inventory of such non-expendable property is maintained at historical cost;

(iii) Expenditures for future financial periods are not charged to the current financial period and are recorded as deferred charges, as referred to in item (m) (iv) below.

(m) Assets:

(i) Cash and term deposits comprise funds held in demand deposit accounts and interest bearing bank deposits;

(ii) Investments include marketable securities and other negotiable instruments in the cash pool. Cost is defined as the nominal value plus/minus any un-amortized premium/discount. The market value of the short-term investments was lower than the book value. The book value has been adjusted accordingly, as disclosed in schedule 3. There were no long-term investments at the end of the period;

(iii) United Nations Headquarters cash pools comprise participating funds' share of the cash and term deposits, short-term investments and accrual of investment income, all of which are managed in the pools. The investments in the pools are similar in nature and are accounted for as stated in item (m) (ii) above. Income earned on the investments of the cash pools and the costs associated with the operation of these investments are allocated to participating funds. Each participating fund's share in the cash pools is reported separately in its statements;

(iv) Deferred charges normally comprise expenditure items that are not properly chargeable to the current financial period. They will be charged as expenditure in a subsequent period. These expenditure items include commitments approved for future financial periods in accordance with financial rule 106.7. Such commitments are normally restricted to administrative requirements of a continuing nature and to contracts or legal obligations where long lead-times are required for delivery;

(v) Inter-fund balances reflect transactions between funds and are included in the amounts due to and from the Environment Fund, trust funds, other special accounts, the United Nations General Fund and other United Nations funds which are normally settled periodically, depending upon the availability of cash resources;

(vi) For purposes of the balance sheet statements only, those portions of education grant advances that are assumed to pertain to the scholastic years completed as at the date of the financial statement are shown as deferred charges. The full amounts of the advances are maintained as accounts receivable from staff members until the required proofs of entitlement are produced, at which time the budgetary accounts are charged, and the advances settled;

(vii) Maintenance and repairs of capital assets are charged against the appropriate budgetary accounts. Furniture, equipment and other non-expendable property are not included in the assets of the organization. Acquisitions are charged against budgetary accounts in the year of purchase.

The value of non-expendable property is recorded in memoranda accounts and is disclosed in note 8 to the financial statements.

(n) Liabilities, reserves and fund balances:

(i) Operating and other types of reserves are included in the totals for "Reserves and fund balances" shown in the financial statements;

(ii) Unliquidated obligations for future years are reported both as deferred charges and as unliquidated obligations;

(iii) Payments or contributions received in advance include pledged contributions for future periods and other income received but not yet earned;

(iv) Commitments of the organization relating to prior, current and future financial periods are shown as unliquidated obligations. Current period obligations relating to special accounts remain valid for 12 months following the end of the biennium to which they relate. Obligations for most technical cooperation activities remain valid for 12 months after the end of each calendar year.

(o) Financial reserve. As stated in rule 209.2 of the Financial Rules of the Fund, the purpose of the financial reserve is to guarantee the financial liquidity and integrity of the Environment Fund, to compensate for uneven cash flows and to meet such other similar requirements as may be decided upon by the Governing Council. The level of the financial reserve is determined from time to time by the Governing Council and the Council, in its decision 20/31, paragraph 14, authorized the Executive Director to further increase the level of the financial reserve to United States dollars 20 million as and when carry-over resources become available over and above those needed to implement the programme approved.

(p) Operational reserve. With regard to the special account for programme support costs, an operational reserve is required to protect against unforeseen shortfalls in delivery, inflation and currency adjustments or to liquidate legal obligations in the event of abrupt terminations of activities financed from extrabudgetary resources.

(q) Revolving Fund. The Governing Council, by its decision 11/(II) of 22 March 1974, established a Revolving Fund (Information) to finance the production of materials in support of national programmes of public information and education in the environment field. The Council further decided that the income from the sale or rental of information materials, the production of which was financed from the Revolving Fund (Information) should be credited to that Fund. Any cumulative surplus in excess of United States dollars 200,000 is transferred to the Environment Fund at the end of the financial period.

(r) Project expenditures with respect to UNEP projects undertaken by cooperating agencies and supporting organizations are recorded in the UNEP accounts on the basis of actual expenditure of funds reported by them to UNEP. Expenditures include the unliquidated obligations of cooperating agencies. The unspent balances of the remittances held by agencies and organizations are recorded as advances in the UNEP accounts.

(s) Contingencies. A provision to meet contingent liabilities for compensation payments under appendix D to the Staff Rules of the United Nations

for the personnel financed from trust funds and the Environment Fund has been made and is calculated on the basis of 1 per cent of net base salary. Furthermore, since July 2002, a provision calculated at 8 per cent of net base salary, is made in the Environment Fund and trust funds for end-of-service benefits.

(t) Trust funds. UNEP follows the general provisions of the Secretary-General's bulletin on the establishment and management of trust funds (ST/SGB/188) and its supporting administrative instructions (ST/AI/285 and ST/AI/286), although, as indicated in paragraph 3 of document ST/SGB/188, that bulletin does not apply to funds such as the Fund of the United Nations Environment Programme, which are subject to the administrative authority of their executive heads.

(u) At the 11th meeting of the Executive Committee of the Multilateral Fund for the Implementation of the Montreal Protocol, it was decided that promissory notes constituted committable resources and that the deposit of a promissory note would be considered to be payment of a country's contribution to the Multilateral Fund. Consequently, promissory notes received from member countries have been reflected accordingly in the accounts of the Multilateral Fund.

(v) UNEP is a member organization participating in the United Nations Joint Staff Pension Fund (UNJSPF), which was established by the United Nations General Assembly to provide retirement, death, disability and related benefits. The Pension Fund is a funded defined benefit plan. The financial obligation of the organization to the Pension Fund consists of its mandated contribution at the rate established by the United Nations General Assembly together with its share of any actuarial deficiency payments under article 26 of the Regulations of the Pension Fund. Such deficiency payments are only payable if and when the United Nations General Assembly has invoked the provisions of article 26, following determination that there is a requirement for deficiency payments based on an assessment of the actuarial sufficiency of the Pension Fund as of the valuation date. As at the date of the current financial statements, the United Nations General Assembly has not invoked this provision.

Note 3
Financial reporting by agencies and supporting organizations

All agencies and organizations, except 24, engaged in the implementation of projects funded by UNEP and /or its associated trust funds reported their expenditures as at 31 December 2005.

Note 4
Environment Fund (statement IV)

(a) Other accounts receivable

The totals below provide a comparison of the amounts shown in statement IV as other accounts receivable, as at 31 December 2005 and 2003:

(Thousands of United States dollars)	*2005*	*2003*
Staff members	1 110	1 094
Vendors	211	197
Specialized agencies	18	10
Other United Nations agencies	5 125	7 719
Other	81	204
Total	**6 545**	**9 224**

(b) Accounts payable

The totals below provide a comparison of the amounts shown in statement IV as at 31 December 2005 and 2003:

(Thousands of United States dollars)	*2005*	*2003*
Governments	285	84
Staff members	472	336
Vendors	304	255
Specialized agencies	45	—
Other United Nations agencies	5 296	11 073
Provision for repatriation grant	6 330	711
Other	395	33
Total	**13 127**	**12 492**

(c) Other assets

The totals below provide a comparison of the amounts shown in statement IV as other assets, as at 31 December 2005 and as deferred charges in 2003:

(Thousands of United States dollars)	*2005*	*2003*
Education grant advances	287	338
Commitments against future years	165	286
Other	204	63
Total	**656**	**687**

Note 5
Prior-period adjustments

	2005	*2003*
Adjustment to prior-period pledges	4 684	95
Write-offs	(613)	(2)
Net adjustment to prior-period expenditures	(967)	(378)
Other	(318)	(158)
	2 786	**(443)**

Note 6
Reserves and fund balances

The cumulative surplus account of UNEP represents savings in the liquidation of obligations for prior periods, contributions from Member States and other designated income.

Note 7
Inter-fund balances

Inter-fund balances reflect transactions between the Environment Fund, trust funds, other special accounts, the United Nations General Fund and other United Nations funds which are normally settled periodically. The following table is a breakdown of the inter-fund balances:

Inter-fund balances receivable

(Thousands of United States dollars)	*2005*	*2003*
Environment fund (statement IV)	3 870	21 291
Technical Cooperation Trust Funds (statement VII)	10 538	—
Professional Officers Programme (statement VIII)	235	—
Special account for programme support costs (statement IX)	8 848	—
UNEP earmarked contributions (statement X)	2 850	1 394
NCC counterpart contributions — Mediterranean (statement XII)	—	216
Revolving Fund (Information) (statement XIV)	107	217
	26 446	**23 118**

Inter-fund balances payable

(Thousands of United States dollars)	*2005*	*2003*
General trust funds (statement V)	23 670	7 200
Technical Cooperation Trust Funds (statement VII)	—	23 155
Professional Officers Programme (statement VIII)	—	479
Special Account for Programme Support (statement IX)	—	107
Sasakawa Environment Prize (statement XI)	135	—
Non-convertible currency counterpart contributions — Mediterranean (statement XII)	150	—
Non-convertible currency counterpart contributions — Caribbean (statement XIII)	5	41
	23 960	**30 982**
Net inter-fund balance	**2 488**	**(7 864)**
The net inter-fund balance is due (to)/from		
Multilateral Fund (statement VI)	(3 750)	(7 277)
UNON	(632)	(743)
UN-Habitat	1 821	2 856
United Nations General Fund	5 049	(2 700)
	2 488	**(7 864)**

Note 8
Non-expendable property

In accordance with United Nations accounting policies, non-expendable property is not included in the fixed assets of the organization but is charged against the current appropriations when acquired. The following table shows the non-expendable property:

(Thousands of United States dollars)	*2005*	*2003*
Computer equipment	5 619	5 083
Office equipment	2 829	2 795
Radio and telecommunication equipment	322	313
Audiovisual/photographic equipment	299	281
Transportation equipment	199	199
Furniture	957	564
Maintenance equipment	10	—
Document and reproduction equipment	983	977
UNEP projects	2 650	1 682
Regional and outposted offices	4 823	3 963
Total	**18 691**	**15 857**
Summary		
Opening balance	15 856	14 078
Total acquisitions locally procured	1 638	1 889
Disposals		
Write-offs	(16)	—
Transfers to other offices/missions	(58)	(197)
Adjustments	1 271	87
Closing balance	**18 691**	**15 857**
Breakdown of write-offs		
Theft	15	—
Damaged/destroyed	1	—
Total	**16**	**—**
Pending write-offs — awaiting disposal		
Radio and telecommunication equipment	650	—
UNEP projects	433	—
Regional and outposted offices	692	—
	1 775	**—**
Pending write-offs — awaiting approval		
Regional and outposted offices	10	—
Total pending write-offs	**1 785**	**—**

Note 9
Restatement of 2003 comparative figures

Comparative figures for the biennium 2002-2003 have been restated to reflect the movement of the Senior Professional Officers trust funds from the UNEP Technical Cooperation Trust Funds to the Professional Officers' statement.

Combined statement of income and expenditure and changes in reserves and fund balances

(Thousands of United States dollars)

	UNEP Technical Cooperation Trust Fund		*UNEP Technical Cooperation Trust Funds*	*UNEP Professional Officers*		*UNEP Professional Officers*
	As reported in 2003	*Adjustments*	*As restated in 2005*	*As reported in 2003*	*Adjustments*	*As restated in 2005*
Income						
Voluntary contributions	164 776	(1 251)	163 525	4 583	1 251	5 834
Interest income	5 319	(76)	5 243	263	76	339
Miscellaneous income	43	—	43	—	—	—
Total income	**170 138**	**(1 327)**	**168 811**	**4 846**	**1 327**	**6 173**
Expenditure						
Staff and other personnel costs	37 887	(1 595)	36 292	4 601	1 595	6 196
Contractual services	44 910	—	44 910	—	—	—
Travel	6 216	(13)	6 203	120	13	133
Operating expenses	19 832	—	19 832	—	—	—
Acquisitions	4 295	—	4 295	—	—	—
Programme support costs	3 524	(195)	3 329	566	195	761
Total expenditure	**116 664**	**(1 803)**	**114 861**	**5 287**	**1 803**	**7 090**
Excess (shortfall) of income over expenditure	53 474	476	53 950	(441)	(476)	(917)
Prior-period adjustments	(4 523)	65	(4 458)	(110)	(65)	(175)
Net excess/(shortfall) of income over expenditure	**48 951**	**541**	**49 492**	**(551)**	**(541)**	**(1 092)**
Provisional savings on or cancellation of prior-period obligations	83	(3)	80	(3)	3	—
Refund to donors	(142)	21	(121)	(168)	(21)	(189)
Reserves and fund balances, beginning of period	**67 483**	**(851)**	**66 632**	**3 505**	**851**	4 356
Reserves and fund balances, end of period	**116 375**	**(292)**	**116 083**	**2 783**	**292**	**3 075**

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Combined statement of assets, liabilities, reserves and fund balances

(Thousands of United States dollars)

	UNEP Technical Cooperation Trust Funds		*UNEP Technical Cooperation Trust Funds*	*UNEP Professional Officers*		*UNEP Professional Officers*
	As reported in 2003	*Adjustments*	*As restated in 2005*	*As reported in 2003*	*Adjustments*	*As restated in 2005*
Assets						
Cash and term deposits	322	—	322	—	—	—
Cash pool	116 800	(612)	116 188	3 317	612	3 929
Accounts receivable						
Voluntary contributions receivable	491	—	491	—	—	—
Inter-fund balances	136	—	136	3	—	3
Other	34 688	—	34 688	2	—	2
Other assets	150	—	150	—	—	—
Total assets	**152 587**	**(612)**	**151 975**	**3 322**	**612**	**3 934**
Liabilities						
Unliquidated obligations	8 446	(51)	8 395	197	51	248
Accounts payable						
Inter-fund balances	23 610	(218)	23 292	264	218	482
Other	4 256	(51)	4 205	78	51	129
Total liabilities	**36 212**	**(320)**	**35 892**	**539**	**320**	**859**
Reserves and fund balances						
Cumulative surplus	116 375	(292)	116 083	2 783	292	3 075
Total reserves and fund balances	**116 375**	**(292)**	**116 083**	**2 783**	**292**	**3 075**
Total liabilities, reserves and fund balances	**152 587**	**(612)**	**151 975**	**3 322**	**612**	**3 934**